Sixty-fourth Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 6, 2015

SENATE BILL NO. 2144
(Senators Unruh, Cook, Dotzenrod)
(Representatives Belter, Headland, Kelsh)

AN ACT to create and enact six new subsections to section 11-11-14 and subsection 4 of section 11-11.1-01 of the North Dakota Century Code, relating to consolidation and revision of provisions governing property tax levy authority; to amend and reenact section 2-02-07, subsection 9 of section 2-06-01, section 2-06-07, sections 4-02-26, 4-02-27.3, and 4-08-15, subsection 17 of section 4-22-26, sections 4-33-11, 4.1-47-14, 4.1-47-16, 4.1-47-25, 11-11-53, 11-11-65, 11-11.1-04, 11-28-06, 11-28.3-03, 11-28.3-09, 18-06-10, 18-10-07, and 18-11-10, subsection 1 of section 21-03-06, subsections 3, 5, and 6 of section 21-03-07, sections 23-06-30, 23-18-01, 23-30-01, 23-30-07, 24-05-01, 24-05-02, 24-05-05, 24-05-16, 24-08-07, 32-12.1-08, 32-12.1-11, 40-05-09.2, 40-05-19, 40-05-20, 40-26-08, 40-28-05, 40-29-14, 40-31-08, and 40-37-03, subsections 1 and 3 of section 40-38-02, sections 40-38.1-02, 40-43-01, 40-45-01, 40-45-27, 40-46-02, 40-46-25, 40-46-26, 40-48-07, 40-49-22, 40-55-08, 40-55-09, 40-57.2-04, and 40-57.4-04, subsection 8 of section 40-58-07, subsection 2 of section 40-58-15, section 40-59-01, subsection 2 of section 40-60-02, subsection 3 of section 40-61-03.1, sections 40-61-10, 50-03-01, 50-03-06, 50-06.2-05, 57-15-01.1, 57-15-06, 57-15-06.4, 57-15-06.6, 57-15-06.7, 57-15-08, 57-15-10, 57-15-10.1, 57-15-12, 57-15-12.1, 57-15-12.3, 57-15-19.4, 57-15-19.5, 57-15-19.6, 57-15-20, 57-15-20.2, 57-15-22.2, 57-15-27.1, 57-15-28, 57-15-28.1, 57-15-30.1, 57-15-38, 57-15-42, 57-15-48, 57-15-50, 57-15-51, 57-15-51.1, 57-15-53, and 57-15-55, subsection 1 of section 57-15-56, sections 57-20-23 and 57-47-04, subsection 16 of section 58-03-07, and sections 58-17-02, 61-04.1-26, and 61-24-02 of the North Dakota Century Code, relating to consolidation and revision of provisions governing property tax levy authority of counties, cities, park districts, soil conservation districts, and various boards and commissions; to repeal sections 4-02-27, 4-02-27.1, 4-02-27.2, 4-02-35, 4-02-37, and 4-08-15.1, chapter 4-16, sections 11-11-18, 11-11-20, 11-11-21, 11-11-22, 11-11-23, 11-11-24, 11-11-25, 11-11-45, 11-11-46, 11-11-47, 11-11-59, 11-11-60, 11-11-61, 11-11.1-06, 11-28-12, 11-28-13, 11-28-14, 11-28-15, 11-28-16, 11-28-17, 11-28-18, 11-28-19, 11-28-20, 11-28-21, and 11-28-22, chapters 11-36 and 11-37, sections 18-06-11,18-07-01, and 18-10-14, chapters 23-18, 23-18.1, and 23-18.2, sections 32-12.1-12, 32-12.1-14, 40-05-09.1, 40-43-02, 40-43-03, 40-43-04, 40-45-02, 40-57-19, and 40-57-19.1, chapters 49-17.2 and 52-09, sections 57-15-06.3, 57-15-06.5, 57-15-06.8, 57-15-06.9, 57-15-06.10, 57-15-12.2, 57-15-20.3, 57-15-20.4, 57-15-26.3, 57-15-26.5, 57-15-27.2, 57-15-36, 57-15-37.1, 57-15-43, 57-15-44, 57-15-54, 57-15-55.1, 57-15-57, 57-15-59, 57-15-60, and 57-15-62, chapter 57-17, section 58-02-30, and chapter 58-15 of the North Dakota Century Code, relating to consolidation, revision, and elimination of obsolete provisions relating to property tax levy authority of counties, cities, park districts, soil conservation districts, and various boards and commissions; to provide for a transition; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Section 2-02-07 of the North Dakota Century Code is amended and reenacted as follows:

2-02-07. Authority to raise money by taxation and use airport income.

The local public authorities having power to appropriate moneys within the political subdivisions acquiring, establishing, developing, operating, maintaining, or controlling airports ~~or landing fields~~ under the provisions of this chapter may appropriate and cause to be raised by taxation under section 2-06-15 or ~~otherwise~~from revenue derived from general fund levy authority in such political subdivisions, moneys sufficient to carry out therein the provisions of this chapter, and also may use for such purpose or purposes moneys derived from said airports ~~or landing fields~~.

SECTION 2. AMENDMENT. Subsection 9 of section 2-06-01 of the North Dakota Century Code is amended and reenacted as follows:

9. "Municipality" means any county, city, ~~town, park district,~~ or ~~public body~~township of this state.

SECTION 3. AMENDMENT. Section 2-06-07 of the North Dakota Century Code is amended and reenacted as follows:

2-06-07. General powers of an authority.

An authority has all the powers necessary or convenient to carry out the purposes of this chapter including the power to certify, annually to the governing bodies creating it, the amount of the proposed tax to be levied by said governing bodies for airport purposes within the limitations in section 2-06-15, including the power:

1. To sue and be sued, to have a seal, and to have perpetual succession.

2. To execute such contracts and other instruments and take such other action as may be necessary or convenient to carry out the purposes of this chapter.

3. To plan, establish, acquire, develop, construct, purchase, enlarge, improve, maintain, equip, operate, regulate, and protect airports and air navigation facilities, within this state and within any adjoining state, including the acquisition, construction, installation, equipment, maintenance, and operation at such airports or buildings and other facilities for the servicing of aircraft or for comfort and accommodation of air travelers, and the purchase and sale of supplies, goods, and commodities as are incident to the operation of its airport properties. For such purposes an authority may by purchase, gift, devise, lease, eminent domain proceedings, or otherwise acquire property, real or personal, or any interest therein, including easements in airport hazards or land outside the boundaries of an airport or airport site, as are necessary to permit the removal, elimination, obstruction-marking or obstruction-lighting of airport hazards or to prevent the establishment of airport hazards.

4. To establish comprehensive airport zoning regulations in accordance with the laws of this state. For the purpose of this chapter, a regional airport authority has the same powers as all other political subdivisions in the adoption and enforcement of comprehensive airport zoning regulations as provided for by the laws of this state.

5. To acquire, by purchase, gift, devise, lease, eminent domain proceedings or otherwise, existing airports and air navigation facilities; provided, however, an authority may not acquire or take over any airport or air navigation facility owned or controlled by another authority, a municipality, or public agency of this or any other state without the consent of such authority, municipality, or public agency.

6. To establish or acquire and maintain airports in, over, and upon any public waters of this state, any submerged lands under such public waters; and to construct and maintain terminal buildings, landing floats, causeways, roadways, and bridges for approaches to or connecting with any such airport, and landing floats and breakwaters for the protection thereof.

7. To establish toll access roadways leading to air carrier terminal buildings. The toll access charge may not exceed one dollar per vehicle.

SECTION 4. AMENDMENT. Section 4-02-26 of the North Dakota Century Code is amended and reenacted as follows:

4-02-26. County fairs - Association - ~~Aiding~~County funding.

A county fair association may be organized in any county ~~having taxable property of a taxable valuation of not less than seven hundred fifty thousand dollars~~. The executive officers and directors must be residents of the county. The association may ~~apply~~make written application to the board of

county commissioners of the county for a grant to aid in the erection of suitable buildings and other improvements to accommodate its patrons and exhibits~~,~~ and to pay premiums and expenses that may be awarded on ~~such~~fair exhibits ~~at any fair~~. An application ~~for the grant must be in writing and~~ must state the incorporation of the association, the names and places of residence of all its executive officers, and the ownership of real property in the county sufficient in area for the purpose of its fair ~~and of the value of at least two thousand five hundred dollars~~. If the board of county commissioners is satisfied that the statements in the application are true and that the association intends in good faith to hold a fair within the county annually for the exhibition of agricultural, horticultural, mechanical, and manufactured products of the county, and of such articles as are usually exhibited at fairs, it may ~~levy for the first year's grant of aid a tax not exceeding the limitation in section 57-15-06.7 which must be collected as other taxes are collected~~provide funding from revenues derived from the county general fund levy authority. If the ~~tax~~funding is ~~levied~~approved, the ~~board of~~ county ~~commissioners~~treasurer shall pay to the secretary of the association, ~~not later than~~by the following July thirty-first ~~thereafter~~, the amount of ~~the tax levied~~funding approved and shall take the receipt of the association ~~therefor~~for the payment.

Any amount received by the county fair association must be deposited by the secretary of the association in a fund to be known as the "county fair fund". To promote holding a county fair, the board of county commissioners may purchase or lease in the name of the county not to exceed two hundred forty acres [97.12 hectares] of real estate and construct buildings and improvements for the conduct of a county fair. The board of county commissioners may issue bonds in the name of the county if approved by electors of the county in accordance with sections 21-03-06 and 21-03-07 to purchase not to exceed two hundred forty acres [97.12 hectares] of real estate and construct buildings and improvements for the conduct of a county fair.

The board of county commissioners may continue ~~the levy~~to provide funding under this section after the first year's grant of aid upon the board's own motion.

The authority of this section may be used by a county to join in formation and funding of a multicounty fair association under terms of an agreement with one or more other counties.

SECTION 5. AMENDMENT. Section 4-02-27.3 of the North Dakota Century Code is amended and reenacted as follows:

4-02-27.3. Disposition of property.

Any property used for county fair purposes may be sold by the board of county commissioners upon such terms and conditions as the board shall determine, and the proceeds of such sale shall be placed in the county fair fund and used exclusively for county fair purposes~~, provided that if~~. If the county fails to hold a fair within the county for two successive years, any property on hand may be sold and the proceeds of such sale, together with any other unexpended balance in the county fair fund, at the discretion of the board of county commissioners, may be transferred to the county general fund. The board of county commissioners of any county in which a county fair has not been held for five consecutive years shall transfer any funds in the county fair fund or funds budgeted for county fairs to the county general fund to be used for general county purposes. The ~~levy of the tax~~funding from revenues derived from the county general fund levy authority authorized by section ~~4-02-27.2~~4-02-26, expenditures of ~~the~~those proceeds ~~thereof~~, and the conduct of the fair shall be governed by sections 4-02-07 through 4-02-31 to the extent such sections are consistent with section ~~4-02-27.2~~4-02-26 and this section.

SECTION 6. AMENDMENT. Section 4-08-15 of the North Dakota Century Code is amended and reenacted as follows:

4-08-15. ~~Tax~~Extension work levy - ~~Appropriation from county general fund - Both authorized~~and funding - Additional levy with voter approval.

~~The board of county commissioners of any county of this state in which~~If a levy for extension work has been ~~voted on and~~ approved ~~by the people as provided for in~~under sections 4-08-01 and 4-08-03,

the board of county commissioners may levy ~~not to exceed an amount necessary for such purpose, as provided in section 4-08-09,~~ for extension work in an amount not exceeding the limitation in subsection 42 of section 57-15-06.7. ~~The statutory mill levy limitation in effect during any biennium, and not the limitation in effect at the time of a county's vote for extension work or the number of mills that may have been stated in the ballot for such a vote, is the applicable limitation. If it determines that the amount derived from the levy will not be sufficient for such purpose, the~~

The board of county commissioners may submit to the electors at a primary or general election the question of approval of voter-approved levy authority for extension work for a period not exceeding ten years and if approved by a majority of the electors voting on the question the board of county commissioners may levy an additional tax not exceeding the limitation in subsection 2 of section 57-15-06.7. Voter-approved levy authority authorized by electors of a county before January 1, 2015, remains in effect through taxable year 2024 or for the time period authorized by the electors, whichever expires first. After January 1, 2015, approval or reauthorization by electors of voter-approved levy authority under this section may not be effective for more than ten taxable years.

The board of county commissioners may appropriate additional funds out of the county general fund to cover ~~the~~any unanticipated deficiency in funding for extension work.

SECTION 7. AMENDMENT. Subsection 17 of section 4-22-26 of the North Dakota Century Code is amended and reenacted as follows:

17. To levy taxes as follows:

    a. The supervisors may make a general fund tax levy, not exceeding two and one-half mills, for the payment of the expenses of the district, including mileage and other expenses of the supervisors, and technical, administrative, clerical, and other operating expenses.

    b. Immediately after the completion of the district budget and the adoption of the annual tax levy by the district supervisors, but not later than July first, the supervisors shall send one certified copy of the levy as adopted to the county auditor of each county in the district.

    c. The county auditor of each county in the district shall extend the levy upon the tax list of the county for the current year against each description of real property lying both within the county and the district in the same manner and with the same effect as other taxes are extended.

    d. The treasurer of each county in the district shall collect all district taxes together with interest and penalty thereon in the same manner as the general taxes are collected, and shall pay over to the soil conservation district by the tenth working day of each month, all taxes so collected during the preceding month, with interest and penalties collected thereon and shall immediately send notification of such payment to the treasurer of the soil conservation district.

    e. ~~Whenever the supervisors of a soil conservation district deem it advisable to raise funds by taxation in excess of the levy provided by this section, for any purpose for which the supervisors of a district are authorized to expend moneys raised by taxes, the supervisors of the district shall submit to the qualified electors of the district at the next general election the question of increasing the levy by a certain number of mills. Notice of the question must be filed with the county auditor fifty-five days before the election. When authorized by a majority of qualified electors of the soil conservation district voting on the question at an election in which the question has been submitted, the supervisors may increase the levy in the amount so authorized~~Voter-approved levy authority authorized by electors of a district under the provisions of this section before January 1, 2015, remains in effect through taxable year 2024 or for the time period authorized by the electors, whichever expires first.

No provisions with respect to the acquisition, operation, or disposition of property by other public bodies are applicable to a district unless the same specifically are made applicable by law.

SECTION 8. AMENDMENT. Section 4-33-11 of the North Dakota Century Code is amended and reenacted as follows:

4-33-11. Authority for financing local control programs - County pest coordinator.

1. The ~~governing body of any political subdivision~~board of county commissioners may appropriate money for the control of pests under this chapter. If state funds are involved, the money must be expended according to control plans approved by the commissioner. The ~~governing body of a political subdivision~~board of county commissioners shall determine the portion, if any, of control program costs to be paid by the ~~political subdivision~~county. Costs of the control program may be paid ~~by moneys in the emergency fund. If the emergency fund is not sufficient to carry out the program, the governing body may expend money from the general fund and in this event the governing body, except the governing body of a park district, upon approval of sixty percent of those voting in any special election or the next regularly scheduled primary or general election, may levy a tax during the following year upon all taxable property in the political subdivision to fully reimburse the general fund for the amount expended except that the levy may not exceed the limitation in subsection 1 of section 57-15-28.1~~from revenues derived from general fund levy authority of the county or from the county levy authority under section 4.1-47-14.

2. The board of county commissioners for any county shall designate an individual to serve as county pest coordinator. The county weed control officer may serve in that capacity if approved by the board of county commissioners. The county pest coordinator shall administer local and private funds in cooperation with state and federal pest control programs. When state funds are involved, the county pest coordinator shall submit county and township control plans to the agriculture commissioner for approval.

SECTION 9. AMENDMENT. Section 4.1-47-14 of the North Dakota Century Code is amended and reenacted as follows:

4.1-47-14. County noxious weed control program - Payment of expenses - Mill levy authorization.

1. The board of county commissioners may pay the expenses of a county noxious weed control program authorized under this chapter from the county general fund, the noxious weed control fund, or both. In addition to the other program expenditures authorized in this chapter, the board of county commissioners may expend funds from the levy authorized under subsection 11 of section 57-15-06.7 to control noxious weeds or undesirable vegetation along county or township roads in the county.

2. a. The county weed board may annually ~~certify to~~request from the board of county commissioners the levy of a tax, not to exceed ~~two mills on the taxable valuation of all property in the county, other than that which~~the levy limitation in subsection 11 of section 57-15-06.7, but any tax levied under this section does not apply to property that lies within the boundaries of a city having a noxious weed control program under this chapter.

   b. ~~In addition to the levy authorized in subdivision a, the board of county commissioners may levy an amount not to exceed two mills per dollar on the taxable valuation of all property in the county, other than that which lies within the boundaries of a city having a noxious weed control program under this chapter.~~

   ~~c.~~ The board of county commissioners ~~shall~~may levy the taxes authorized by this subsection and shall place those moneys in a separate fund designated as the ~~noxious~~ weed control fund, which ~~is~~may be used to pay the expenses ~~of a county noxious weed control program~~authorized under this section.

~~d. The tax may be levied in excess of the mill levy limit prescribed by law for general purposes.~~

3. For purposes of this section, the expenses of a county noxious weed control program include compensation for and the reimbursement of expenses incurred by the county weed board, the county weed control officer~~,~~ and other employees of the board, and expenses incurred ~~in the provision of noxious weed control,~~ as authorized by this chapter.

SECTION 10. AMENDMENT. Section 4.1-47-16 of the North Dakota Century Code is amended and reenacted as follows:

4.1-47-16. State appropriations for noxious weed control - Landowner assistance program.

1. The commissioner shall consult with representatives of county and city weed boards and develop a formula for the distribution to eligible county weed boards and eligible city weed boards of all moneys appropriated by the state for the landowner assistance program.

2. a. The formula must require that county officials budget, from revenues derived from county sources, an amount equal to the revenue that could be raised by a levy of at least three mills for noxious weed control~~; provided, however, that this amount does not apply to property that lies~~ against taxable property in the county which does not lie within the boundaries of a city having a noxious weed control program under this chapter.

   b. The formula must require that city officials budget, from city sources, an amount equal to the revenue that could be raised by a levy of at least three mills for noxious weed control.

3. a. The formula must require that the landowner contribute an amount equal to at least twenty percent of the cost to be expended on behalf of the landowner.

   b. The nature and type of the landowner's contribution must be determined by the weed board having jurisdiction over the area in which the landowner's property is located.

SECTION 11. AMENDMENT. Section 4.1-47-25 of the North Dakota Century Code is amended and reenacted as follows:

4.1-47-25. City noxious weed control program - Payment of expenses ~~- Mill levy authorization~~.

1. The governing body of a city may ~~pay the expenses of~~provide funding for a city noxious weed control program authorized under this chapter ~~from the city general fund, the noxious weed control fund, or both~~from revenues derived from its general fund levy authority.

2. ~~a.~~ The city weed board may annually ~~certify to~~request the governing body of a city ~~a tax, not to exceed two mills on the taxable valuation of all property in the city~~to provide funds derived from its general fund levy authority in the amount necessary for the city noxious weed control program.

   ~~b. In addition to the levy authorized in subdivision a, the governing body of a city may levy an amount not to exceed two mills per dollar on the taxable valuation of all property in the city.~~

   ~~c. The governing body of a city shall levy the taxes authorized by this subsection and shall place those moneys in a separate fund designated as the noxious weed control fund, which is used to pay the expenses of a city noxious weed control program.~~

   ~~d. The tax may be levied in excess of the mill levy limit prescribed by law for general purposes.~~

3. For purposes of this section, the expenses of a city noxious weed control program include compensation for and the reimbursement of expenses incurred by the city weed board, the city weed control officer~~,~~ and other employees of the board, and expenses incurred in the provision of noxious weed control~~,~~ as authorized by this chapter.

SECTION 12. Six new subsections to section 11-11-14 of the North Dakota Century Code are created and enacted as follows:

To expend county funds for eradication of gophers, prairie dogs, rabbits, crows, or magpies.

To expend county funds to enhance communications infrastructure for countywide benefit.

To provide for the planning, design, acquisition, development, operation, maintenance, and support of automation and telecommunications resources.

To provide for firebreaks and other fire protection and suppression measures.

To construct, equip, operate, and maintain county buildings, including court facilities, correction centers, jails, and other law enforcement facilities.

To require that all financial records, including all revenues, expenditures, fund balances, and complete budgets be submitted to the board of county commissioners at a time and in a format requested by the board of county commissioners by all boards, authorities, committees, and commissions appointed by the board of county commissioners before consideration by the board of county commissioners of the budget and levy request.

SECTION 13. AMENDMENT. Section 11-11-53 of the North Dakota Century Code is amended and reenacted as follows:

11-11-53. Appropriation for historical works - Authorization of tax levy - Approval of state historical society and attorney general.

1. The board of county commissioners of any county may appropriate out of the general fund of the county a sum, not exceeding five thousand dollars annually, to be paid to the historical society of the county and used for the promotion of historical work within the borders of the county, including the collection, preservation, and publication of historical material, and to disseminate historical information of the county, and in general to defray the expense of carrying on historical work in the county.

2. The board of county commissioners may levy a tax, not exceeding the limitation in subsection ~~8~~3 of section 57-15-06.7, for the promotion of historical works within the borders of the county and in general defray the expense of carrying on historical work in the county, including the maintenance of any historical room or building, and furthering the work of the historical society of the county. The levy is in addition to any moneys appropriated from the general fund of the county for historical work as provided in subsection 1.

   The board of county commissioners may, by resolution, submit the question of ~~an additional~~a voter-approved tax levy to the qualified electors of the county at the next countywide general, primary, or special election. If sixty percent of the qualified electors voting on the question approve, a tax ~~must~~may be levied not exceeding the limitation in subsection ~~8~~3 of section 57-15-06.7, which tax may be expended as provided in this section. Voter-approved levy authority under this section authorized by electors of a county before January 1, 2015, remains in effect through taxable year 2024 or for the time period authorized

by the electors, whichever expires first. After January 1, 2015, approval or reauthorization by electors of voter-approved levy authority under this section may not be effective for more than ten taxable years.

3. The appropriation and levy authorized by this section may not be used to defray any expenses of a county historical society until it is incorporated under the laws of this state as a nonprofit corporation, is affiliated with and has its articles of incorporation and bylaws approved by the state historical society and the attorney general, and has contracted with the board of county commissioners in regard to the manner in which the funds received will be expended and the services to be provided. Historical societies that qualified for county funds under subsection 1 before July 1, 1965, are not required to have articles of incorporation and bylaws approved by the attorney general to receive funds under subsection 1.

SECTION 14. AMENDMENT. Section 11-11-65 of the North Dakota Century Code is amended and reenacted as follows:

11-11-65. Programs and activities for handicapped persons - Expenditure of funds.

The board of county commissioners may establish or maintain programs and activities for handicapped persons, including recreational and other leisure-time activities and informational, health, welfare, transportation, counseling, and referral services. The board may expend funds received from state, federal, or private sources or provide funding from revenues derived from its general fund levy authority for the public purposes provided for in this section. No expenditure may be made 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 in regard to the manner in which the funds will be expended and the services will be provided. An organization or agency that receives the funds must be reviewed or approved annually by the board to determine its eligibility to receive funds under this section.

SECTION 15. Subsection 4 to section 11-11.1-01 of the North Dakota Century Code is created and enacted as follows:

4. The board of county commissioners in a county where an active industrial development organization exists may enter a contract with the industrial development organization for performance of the functions of a job development authority or joint job development authority as provided in this chapter and may use the proceeds of the levy authority under section 11-11.1-04 for that purpose.

SECTION 16. AMENDMENT. Section 11-11.1-04 of the North Dakota Century Code is amended and reenacted as follows:

11-11.1-04. Tax levy for job development authorities.

The board of county commissioners of a county which has a job development authority or joint job development authority shall establish a job development authority fund and may levy a tax not exceeding the limitations in subsection 29 of section 57-15-06.7. The county treasurer shall keep the job development authority fund separate from other money of the county. ~~If directed by the board of county commissioners, the county treasurer shall keep a separate fund for the job development authority for the proceeds of any designated portion of the levy for promotion of tourism by the job development authority.~~ The county treasurer shall transmit all funds received pursuant to this section within thirty days to the board of directors of the authority. The funds when paid to the authority must be deposited in a special account, or special accounts if the authority chooses to maintain a separate account for promotion of tourism, in which other revenues of the authority are deposited. Moneys received by the job development authority from any other source must also be deposited in the special accounts. The moneys in the special accounts may be expended by the authority as provided in sections 11-11.1-02 and 11-11.1-03.

SECTION 17. AMENDMENT. Section 11-28-06 of the North Dakota Century Code is amended and reenacted as follows:

11-28-06. ~~Tax levy~~County parks and recreation areas funding and county parks and recreation areas capital projects levy by board of county commissioners.

At the time of levying county general fund taxes for other county purposes, the board of county commissioners shall consider the ~~certificate and~~ budget statement and levy request of the board of county park commissioners and ~~shall levy each year upon all taxable property in the county a tax sufficient in amount~~may fund from revenues derived from county general fund levy authority an amount to pay the actual necessary expenses of the county park and recreational areas and activities program of the board of county park commissioners, including ~~construction, improvement,~~ repair~~,~~ and operation~~, and maintenance~~ of the park and recreational areas and their facilities under its control and those recreational activities of benefit to the general populace of the county which are under the control of a city or a city park district within the county~~, not exceeding the limitation in subsection 10 of section 57-15-06.7. No levy in excess of this limitation shall be made without approval of the eligible voters in the county at a special or general election~~. The county auditor shall credit the ~~proceeds of such tax~~funding authorized by the board of county commissioners to the separate fund of the board of county park commissioners. This levy shall not apply to cities that already have a park levy unless the governing body of the city by resolution consents to the levy.

The board of county commissioners shall consider the certificate and budget statement of the board of county park commissioners and may levy taxes annually as provided in 57-15-06.6 for county park capital projects and acquiring real estate as a site for public parks and construction and equipping and maintaining structural and mechanical components of parks and recreational facilities. The question of whether the levy for county park capital projects for county parks and recreational facilities 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. A levy may not be discontinued or reduced if it 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 for county park capital projects for county parks and recreational facilities, 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 for county park capital projects for county parks and recreational facilities 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.

SECTION 18. AMENDMENT. Section 11-28.3-03 of the North Dakota Century Code is amended and reenacted as follows:

11-28.3-03. Notice of election.

In addition to the usual requirements of notices of election, the notice for an election at which the question provided for in this chapter will be voted upon shall include a statement describing the boundaries of the proposed rural ambulance service district, expressed, wherever possible, in terms of the government survey, a statement setting forth a specified mill levy for the proposed district, which levy shall not exceed the limitation in section ~~57-15-26.5~~11-28.3-09. The notice of election shall also state the voting areas in which the question provided by this chapter will be on the ballot.

SECTION 19. AMENDMENT. Section 11-28.3-09 of the North Dakota Century Code is amended and reenacted as follows:

11-28.3-09. Emergency medical service policy ~~to be determined~~- Levy.

The board of directors shall establish a general emergency medical service policy for the district and shall annually estimate the probable expense for carrying out that policy. The estimate shall be certified by the president and secretary to the proper county auditor or county auditors, on or before

June thirtieth of each year. The ~~auditor or auditors shall~~board or boards of county commissioners may levy a tax not to exceed the mill rate approved by the electors of the district under section 11-28.3-04, and in no event exceeding a mill rate of ten mills upon the taxable property within the district for the maintenance of the rural ambulance service district for the fiscal year as provided by law. A rural ambulance service district may be dissolved by approval of electors of the district as provided in section 11-28.3-13.

The tax levied for a rural ambulance service district shall be:

1. Collected as other taxes are collected in the county.
2. Turned over to the secretary-treasurer of the rural ambulance service district, who shall be bonded in the amount of at least five thousand dollars.
3. Deposited by the secretary-treasurer in a state or national bank in a district account.
4. Paid out upon warrants drawn upon the district account by authority of the board of directors of the district, bearing the signature of the secretary-treasurer and the countersignature of the president.

In no case shall the amount of the tax levy exceed the amount of funds required to defray the expenses of the district for a period of one year as embraced in the annual estimate of expense, including the amount of principal and interest upon the indebtedness of the district for the ensuing year. The district may include in its operating budget 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 may be in addition to the actual annual operating budget, but the total of the annual operating budget and the annual ten percent emergency medical services sinking fund shall not exceed the ~~approved~~amount of revenue that would be generated by application of the maximum mill levy approved by the electors.

SECTION 20. AMENDMENT. Section 18-06-10 of the North Dakota Century Code is amended and reenacted as follows:

18-06-10. Township may contract for prevention and extinguishment of fires.

The electors of each township at the annual township meeting may authorize and empower the board of township supervisors to ~~levy, not exceeding the limitation in subsection 1 of section 57-15-20.2, and~~fund from revenues derived from the general fund levy authority of the township and provide by contract or otherwise for the prevention of, protection from, and extinguishment of fires within the ~~townships in such manner as the board of supervisors deems advisable~~township.

When so authorized, the supervisors may enter into a five-year contract and levy~~, not exceeding the limitation in subsection 1 of section 57-15-20.2,~~ for the payment of the services obtained under ~~such~~the contract. ~~Such~~The contract may be renewed or renegotiated for another five-year period upon authorization by the electors of the township at the annual meeting.

A voter-approved levy under this section authorized by electors of a township before January 1, 2015, remains in effect under the provisions of this section at the time the levy was authorized but not exceeding ten taxable years. Upon expiration of any mill levy under this section authorized by electors of a township before January 1, 2015, the governing body of the township or county may, by resolution, transfer any unobligated balance in the fund in which the levy proceeds were deposited to the general fund of the township.

SECTION 21. AMENDMENT. Section 18-10-07 of the North Dakota Century Code is amended and reenacted as follows:

18-10-07. Fire protection policy to be determined - Tax levy limit - Voter-approved levy authority.

The board of directors shall determine a general fire protection policy for the district and shall annually estimate the probable expense for carrying out the contemplated program. The annual estimate of probable expense may include an amount determined by the board of directors to be necessary to be carried over to a future year for purchase of firefighting equipment, ambulances, or other emergency vehicles. The estimate must be certified by the president and secretary to the proper county auditor or county auditors, on or before June thirtieth of each year, who shall levy a tax upon the taxable property within the district for the maintenance of the fire protection district for the fiscal year as provided by law. The tax may not exceed ~~the limitation in section 57-15-26.3. No signature on the petition may be considered valid if made more than ninety days prior to receipt of the petition~~a tax rate of five mills per dollar of the taxable valuation of property in the district. Voter-approved levy authority authorized by the board of directors and the electors, before January 1, 2015, remains in effect under the provisions of law at the time the levy was authorized for the time period authorized by the electors but not exceeding ten taxable years or the period of time necessary for repayment of indebtedness incurred which was intended to be repaid from the increased levy, the tax may be increased to a tax rate not exceeding thirteen mills per dollar of the taxable valuation of property in the district for a period not exceeding ten taxable years.

The tax must be:

1. Collected as other taxes are collected in the county.
2. Turned over to the secretary-treasurer of the rural fire protection district, who shall have a surety bond in the amount of at least five thousand dollars.
3. Placed to the credit of the rural fire protection district so authorizing the same by its secretary-treasurer in a state or national bank, except amounts to be carried over to a future year for purchase of firefighting equipment, ambulances, or other emergency vehicles may be invested to earn the maximum return available.
4. Paid out upon warrants drawn upon the fund by authority of the board of directors of the district, bearing the signature of the secretary-treasurer and the countersignature of the president of the rural fire protection district.

The amount of tax levy may not exceed the amount of funds required to defray the expenses of the district for a period of one year as embraced in the annual estimate of expense, including the amount of principal and interest upon the indebtedness of the district for the ensuing year and including any amount determined by the board of directors to be necessary to be carried over to a future year for purchase of firefighting equipment, ambulances, or other emergency vehicles.

SECTION 22. AMENDMENT. Section 18-11-10 of the North Dakota Century Code is amended and reenacted as follows:

18-11-10. Additional city ~~levy~~Firefighters relief fund contributions.

~~At the time the tax levies for the support of the city are made the governing body of any~~A city that has adopted a plan under this chapter shall ~~also levy a tax on all taxable property within the city~~fund from revenues derived from its general fund levy authority a sufficient ~~in~~ amount for firefighters relief association contributions to equal a minimum of eight percent of the current annual salary of a first-class firefighter as last determined and approved by the governing body of the city, for each active member of the fire department relief association ~~at the time the levy is made. This tax must be levied notwithstanding the city maximum annual tax levy for all purposes as limited by statute. This tax is in addition to the tax levy as so limited~~.

SECTION 23. AMENDMENT. Subsection 1 of section 21-03-06 of the North Dakota Century Code is amended and reenacted as follows:

1. By any county:

   a. To provide county buildings and to acquire land for county purposes, but all outstanding unpaid bonds for this purpose may not exceed in amount at any one time five percent of the value of taxable property in such county.

   b. To construct, enlarge, or repair, or aid in the construction, enlargement, or repair, of bridges within or without the county, but all outstanding unpaid bonds for this purpose may not exceed in amount at any one time one percent of the value of taxable property in the county.

   c. To provide funds for the original construction and for the improvement and maintenance of highways, but all outstanding unpaid bonds for these purposes may not exceed in amount at any one time four percent of the value of taxable property in such county.

   d. To provide funds for the construction of solid waste disposal facilities, for the acquisition of real estate for that purpose, for facilities and equipment for the collection of solid wastes, and for facilities and equipment to dispose of waste products.

   e. To provide money for the payment of any deficiency in the fund of any special improvement district whenever the special assessment or taxes levied and collected for the specific improvements are insufficient to pay the principal or interest of any special improvement warrants or bonds issued for the improvement and due and unpaid, but only to the extent of that deficiency.

   f. To provide funds for the acquiring, laying out, equipping, and improving parks and recreational facilities and to acquire land for these purposes.

   g. To provide funds to purchase not to exceed two hundred forty acres [97.12 hectares] of real estate and construct buildings and improvements for the conduct of a county fair.

SECTION 24. AMENDMENT. Subsections 3, 5, and 6 of section 21-03-07 of the North Dakota Century Code are amended and reenacted as follows:

3. The governing body of any municipality may issue bonds of the municipality for the purpose of providing funds to meet its share of the cost of any ~~federal aid~~ highway project undertaken under an agreement entered into by the governing body with the United States government, the director of the department of transportation, the board of county commissioners, or any of them, including the cost of any construction, improvement, financing, planning, and acquisition of right of way of a bridge eligible for ~~federal~~ matching funds, ~~federal aid~~ highway routed through the municipality and of any bridges and controlled access facilities thereon and any necessary additional width or capacity of the bridge or roadway thereof greater than that required for federal or state bridge or highway purposes, and of any necessary relaying of utility mains and conduits, curbs and gutters, and the installation of utility service connections and streetlights. The portion of the total cost of the project to be paid by the municipality under the agreement, including all items of cost incurred directly by the municipality and all amounts to be paid by it for work done or contracted for by other parties to the agreement, may not exceed a sum equal to thirty percent of the total cost, including engineering and other incidental costs, of all construction and reconstruction work to be done plus fifty percent of the total cost of all right of way to be acquired in connection therewith. The initial resolution authorizing issuance of bonds under this subsection must be published in the official newspaper of the municipality. Within sixty days after publication, an owner of taxable property within the municipality may file with the auditor or chief fiscal officer of the municipality a written protest against adoption of the resolution. A protest must describe the property that is the subject of the protest. If the governing body finds protests have been signed by the owners of taxable property having an assessed valuation equal to five percent or more of the assessed valuation of all taxable property in the municipality, as most recently finally equalized, all further proceedings under the initial resolution are barred. Nothing herein may

be deemed to prevent any municipality from appropriating funds for or financing out of taxes, special assessments, or utility revenues any work incidental to any such project, in the manner and to the extent otherwise permitted by law, and the cost of any work so financed may not be included in computing the portion of the project cost payable by the municipality, within the meaning of this subsection, unless the work is actually called for by the agreement between the municipality and the other governmental agencies involved.

5. The governing body of any city may also by resolution adopted by a two-thirds vote dedicate the mill ~~levies as~~levy authorized by ~~sections~~section 57-15-42 ~~and 57-15-44~~ and may authorize and issue general obligation bonds to be paid by ~~these~~the dedicated ~~levies~~levy for the purpose of providing funds for the purchase, construction, reconstruction, or repair of public buildings or fire stations; provided, that the initial resolution authorizing the mill levy dedication and general obligation bonds must be published in the official newspaper, and any owner of taxable property within the city may, within sixty days after publication, file with the city auditor a protest against the adoption of the resolution. Protests must be in writing and must describe the property which is the subject of the protest. If the governing body finds such protests to have been signed by the owners of taxable property having an assessed valuation equal to five percent or more of the assessed valuation of all taxable property within the city, as theretofore last finally equalized, all further proceedings under the initial resolution are barred.

6. The governing body of any county may also by resolution adopted by a two-thirds vote dedicate the tax ~~levies as~~levy authorized by ~~sections~~section 57-15-06.6 ~~and 57-15-06.9~~ and may authorize and issue general obligation bonds to be paid by ~~these~~the dedicated ~~levies~~levy for the purpose of providing funds for the purchase, construction, reconstruction, or repair of regional or county correction centers, or parks and recreational facilities; provided, that the initial resolution authorizing the tax levy dedication and general obligation bonds must be published in the official newspaper, and any owner of taxable property within the county may, within sixty days after publication, file with the county auditor a protest against the adoption of the resolution. Protests must be in writing and must describe the property which is the subject of the protest. If the governing body finds such protests to have been signed by the owners of taxable property having an assessed valuation equal to five percent or more of the assessed valuation of all taxable property within the county, as theretofore last finally equalized, all further proceedings under the initial resolution are barred.

SECTION 25. AMENDMENT. Section 23-06-30 of the North Dakota Century Code is amended and reenacted as follows:

23-06-30. Abandoned cemeteries to be maintained by counties.

The board of county commissioners of each county may provide for the identification, cataloguing, recording, and shall provide for the general maintenance and upkeep of each abandoned cemetery located within such county using revenues derived from its general fund levy authority. The board shall, at least once each year, proceed to have the weeds and grass cut, restore gravestones to their original placement, and perform any other general maintenance necessary to maintain the dignity and appearance of the grounds. For the purposes of this section, a cemetery means any tract of land used as a burial plot and which is filed with the recorder of the county as a public burying place. The board of county commissioners of each county shall provide for the registration, with the state department of health, of each abandoned cemetery within such county unless such cemetery has been previously registered. Such registration must take place within one year of notification being made to the board, by any interested party of the existence of such abandoned cemetery. ~~Expenditures may not exceed levy limitations as provided in section 57-15-27.2.~~

SECTION 26. AMENDMENT. Section 23-18-01 of the North Dakota Century Code is amended and reenacted as follows:

23-18-01. Hospital associations authorized - County tax levy in aid - Election.

A county or community hospital association may be established in any county in this state. The executive officers and directors must be residents of the county. The association may apply to the board of county commissioners of the county for a grant to aid in the erection or operation of a nonsectarian county hospital. The application for the grant must be in writing and must state the incorporation of the association, the names and places of residence of all of its executive officers, and the assets of the association, and must specify the mill rate of levy applied for, which ~~may not be in excess of~~must be within the limitation in subsection ~~12~~4 of section 57-15-06.7. If the board of county commissioners is satisfied that the statements in the applications are true and that the association intends in good faith to establish or aid in the operation of a nonsectarian county or community hospital, it ~~shall~~may submit to the electors of the county the question of levying a tax in aid of such nonsectarian county or community hospital, not exceeding the limitation in subsection ~~12~~4 of section 57-15-06.7. The county auditor shall give notice of such election within the time and in the manner prescribed by law for the holding of county elections.

Voter-approved levy authority under this section authorized by electors of a county before January 1, 2015, remains in effect through taxable year 2024 or for the time period authorized by the electors, whichever expires first. After January 1, 2015, reauthorization by electors of voter-approved levy authority under this section is allowable only for hospital associations in existence prior to January 1, 2015, and may not be effective for more than ten taxable years.

A hospital association under this chapter shall transition to a hospital district under chapter 23-30 by July 1, 2017, and is not required to obtain approval of electors under section 23-30-02 to make the transition.

SECTION 27. AMENDMENT. Section 23-30-01 of the North Dakota Century Code is amended and reenacted as follows:

23-30-01. Definitions.

In this chapter, unless the context or subject matter otherwise requires:

1. "Hospital" means an institution with an organized medical staff, permanent facilities including inpatient beds, medical services including physician services and continuous nursing services, to provide diagnosis and treatment for medical conditions, both surgical and nonsurgical, and services including rehabilitation services.

2. "Hospital district" means a district organized pursuant to section 23-30-02 for the purpose of supporting one or more of the following types of institutions: a hospital, an intermediate health care facility, ~~and~~ a nursing home, or a clinic.

3. "Intermediate health care facility" means a health-related institution planned, organized, operated, and maintained to supply supportive, restorative, and preventive health care with related social care, to individuals who, because of their physical or mental condition, or both, require less than twenty-four-hour nursing care in an institutional environment, but who do not have an injury, illness, or disability for which regular medical care and twenty-four-hour nursing services are required.

4. "Nursing home" means an institution in which nursing care is rendered for compensation to two or more persons not related to the operator by blood or marriage, serving persons suffering from a prolonged physical or mental illness or defect, or persons recovering from some injury or disease. Care provided must include: administration of medicines, preparation of special diets, giving of bedside care, application of dressings and bandages, and carrying out treatments prescribed by duly licensed practitioners of the healing arts.

SECTION 28. AMENDMENT. Section 23-30-07 of the North Dakota Century Code is amended and reenacted as follows:

23-30-07. Tax levy authorized.

The board of directors shall annually estimate the probable expense for operating the hospital district. The estimate must be certified by the president and secretary to the proper county auditor or county auditors, on or before June thirtieth of each year. The auditor or auditors shall levy a tax not exceeding the limitation in section 57-15-26.4 for the maintenance of the district for the fiscal year as provided by law. The tax must be:

1. Collected as other taxes are collected in the county.
2. Turned over to the secretary-treasurer of the district, who must have a surety bond set by the board of directors in the amount of at least five thousand dollars.
3. Placed to the credit of the district authorizing it by its secretary-treasurer in a state or national bank qualifying as a public depository.
4. Paid out upon warrants drawn upon the fund by authority of the board of directors of the district, bearing the signature of the secretary-treasurer and the countersignature of the president of the district.

The amount of the tax levy may not exceed the amount of funds required to defray the expenses of the district for a period of one year as embraced in the annual estimate of expense including the amount of principal and interest upon the indebtedness of the district for the ensuing year.

Voter-approved levy authority under this section or section 23-18-01 authorized by electors of a county before January 1, 2015, remains in effect through taxable year 2024 or for the time period authorized by the electors, whichever expires first. After January 1, 2015, approval or reauthorization by electors of voter-approved levy authority under this section may not be effective for more than ten taxable years.

SECTION 29. AMENDMENT. Section 24-05-01 of the North Dakota Century Code is amended and reenacted as follows:

24-05-01. County road system and construction plan - County road and bridge tax levy - Allocation and use of funds.

~~In each county having a population of two thousand or more, there must be levied and collected a property tax of not less than one-fourth of one mill, nor more than the maximum rate permitted by section 57-15-06, on each~~The board of county commissioners of any county shall periodically prepare a proposed county construction program of 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.

1. The board of county commissioners may levy a tax not exceeding a tax rate of ten mills per dollar of the taxable valuation of ~~all taxable~~ property in the county for the improvement of ~~highways~~county roads and bridges.
2. When authorized by ~~sixty percent~~a majority of the qualified electors voting upon the question at a regular or special election in the county, the county commissioners may levy and collect ~~a property~~an additional tax for county road and bridge purposes not exceeding ~~the limitation in subsection 14 of section 57-15-06.7~~a tax rate of ten mills per dollar of the taxable valuation of property in the county. The levy pursuant to such an election may be discontinued ~~at the discretion of~~by the board of 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 to discontinue the levy of ~~sixty percent~~a majority of the qualified electors voting, such levy must be discontinued.

Of the proceeds of the tax collected under levy authority under this subsection on account of property situated within any city, by the county treasurer of the county in which the city is located, twenty percent must be turned over by the treasurer to the auditor of the city, in the manner provided in section 11-13-06 to be expended under the direction of the governing body of the city in the improvement of its streets and highways.

3. When a county requires levy authority for county road and bridge purposes in excess of the limitations under subsections 1 and 2 and the county is authorized by a majority of the qualified electors voting upon the question at a regular or special election in the county, the board of county commissioners may levy and collect an additional tax not exceeding a tax rate of ten mills per dollar of the taxable valuation of property in the county. The levy pursuant to an election under this subsection may be discontinued by the board of 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 to discontinue the levy of a majority of the qualified electors voting, such levy must be discontinued.

4. Additional levy authority authorized by electors of a county under this section or section 57-15-06.3 before January 1, 2015, remains in effect under the provisions of law at the time the levy was authorized for the time period authorized by the electors but not exceeding ten taxable years, unless discontinued earlier by the board of county commissioners or the electors of the county. After January 1, 2015, approval or reauthorization by electors of increased levy authority under this section may not be effective for more than ten taxable years.

5. The county treasurer shall retain and deposit in a fund known as the county road and bridge fund the county share of the tax under this section and any proceeds of this tax totaling less than twenty dollars in a taxable year which is collected on account of property situated within any city. Proceeds of the county share of the tax ~~not turned over to cities pursuant to this section must be kept in the county road fund and~~under this section must be expended in the improvement of highways as provided in this chapter under the direction of the board of county commissioners. The provisions of this section in regard to allocation apply to the proceeds of any tax originally levied for other purposes if appropriated or transferred to the county road and bridge fund or for expenditure for road and bridge purposes. No allocation pursuant to this section may include the proceeds received by the county as its share of the allocation made pursuant to section 54-27-19, nor may any allocation under this section include moneys received from the state as the result of any other intergovernmental transfer.

Any unobligated balance in the county special road fund and reserve road and bridge fund on August 1, 2015, must be transferred to the county road and bridge fund and the county special road fund and reserve road and bridge fund must be closed out.

SECTION 30. AMENDMENT. Section 24-05-02 of the North Dakota Century Code is amended and reenacted as follows:

24-05-02. Fund - How expended.

The county road and bridge fund created by section 24-05-01 may be expended only for road machinery and for grading, ditching, and surfacing, ~~in proper form and condition for public travel, such highways or parts of highways, howsoever established, as constitute the principal thoroughfares of the county, communicating with shipping points and marketplaces resorted to by inhabitants of the county, for which the means otherwise provided, in the opinion of the board of county commissioners, are not sufficient~~and implementation of the proposed county construction program of roads on the county road system.

SECTION 31. AMENDMENT. Section 24-05-05 of the North Dakota Century Code is amended and reenacted as follows:

24-05-05. County auditor to issue warrants.

Upon the filing of the surveyor's certificate as provided in section 24-05-03, the county auditor shall issue warrants accordingly on the county treasurer in favor of the contractor, payable out of the county road and bridge fund appropriated thereto, and the same must be paid by the treasurer.

SECTION 32. AMENDMENT. Section 24-05-16 of the North Dakota Century Code is amended and reenacted as follows:

24-05-16. County road system - Designation.

~~The county road system may not exceed twenty-two thousand five hundred miles [36210.24 kilometers]. This system must remain substantially unchanged until such system has been improved.~~

The county road system must be the roads designated and selected by the boards of county commissioners. The director must be informed of the system so designated. Any changes of the original designation which can be justified and based on new developments must be made by the board of county commissioners and the director must be notified of such changes. In designating and selecting roads on the county road system, the boards of county commissioners of the several counties shall take into account such factors as the actual or potential traffic volumes, the conservation and development of the county's natural resources, the general economy of the communities, and the desirability of integrating such county roads into the general scheme of the statewide network of county roads.

~~The original designation and selection of twenty-two thousand five hundred miles [36210.24 kilometers] of the county road system as hereinabove provided must be allocated as near as possible to the several counties of the state in the following proportions:~~

~~County~~	~~Percent of Total 22,500~~
~~Adams~~	~~1.34~~
~~Barnes~~	~~2.56~~
~~Benson~~	~~1.97~~
~~Billings~~	~~0.62~~
~~Bottineau~~	~~2.55~~
~~Bowman~~	~~1.42~~
~~Burke~~	~~1.39~~
~~Burleigh~~	~~2.98~~
~~Cass~~	~~3.21~~
~~Cavalier~~	~~2.12~~
~~Dickey~~	~~1.96~~
~~Divide~~	~~1.94~~
~~Dunn~~	~~1.98~~
~~Eddy~~	~~1.03~~
~~Emmons~~	~~2.19~~

~~Foster~~	~~1.05~~
~~Golden Valley~~	~~0.80~~
~~Grand Forks~~	~~2.25~~
~~Grant~~	~~1.94~~
~~Griggs~~	~~1.09~~
~~Hettinger~~	~~1.63~~
~~Kidder~~	~~2.39~~
~~LaMoure~~	~~1.77~~
~~Logan~~	~~1.26~~
~~McHenry~~	~~2.84~~
~~McIntosh~~	~~1.65~~
~~McKenzie~~	~~1.64~~
~~McLean~~	~~3.22~~
~~Mercer~~	~~1.74~~
~~Morton~~	~~2.98~~
~~Mountrail~~	~~1.95~~
~~Nelson~~	~~1.37~~
~~Oliver~~	~~1.31~~
~~Pembina~~	~~1.46~~
~~Pierce~~	~~1.58~~
~~Ramsey~~	~~1.64~~
~~Ransom~~	~~1.81~~
~~Renville~~	~~1.37~~
~~Richland~~	~~2.39~~
~~Rolette~~	~~1.29~~
~~Sargent~~	~~1.45~~
~~Sheridan~~	~~1.71~~
~~Sioux~~	~~0.74~~
~~Slope~~	~~1.41~~
~~Stark~~	~~1.83~~
~~Steele~~	~~1.30~~

~~Stutsman~~	~~3.63~~
~~Towner~~	~~1.70~~
~~Traill~~	~~1.66~~
~~Walsh~~	~~2.08~~
~~Ward~~	~~3.29~~
~~Wells~~	~~1.93~~
~~Williams~~	~~3.59~~
~~Total~~	~~100.00~~

~~When, in the opinion of the board of county commissioners, the finances of the county permit, the county road system of such county may be extended beyond the limits herein fixed.~~

SECTION 33. AMENDMENT. Section 24-08-07 of the North Dakota Century Code is amended and reenacted as follows:

24-08-07. Issuance of bonds to meet expenses of construction of bridge.

When one-half, or such other proportion as may be provided, of the cost of a bridge to be constructed as provided in section 24-08-05 is provided by any municipality within this state, it may issue bonds for this purpose in accordance with chapter 21-03. In case the limit of indebtedness of such municipality would be exceeded thereby, then it is lawful for such municipality to ~~make a sufficient tax levy for general purposes to meet the necessary expenditure in the construction of such bridge, and when the same is completed and accepted, the share of the cost thereof to be borne by such municipality must be paid out of the general fund by orders drawn in the usual form and manner~~provide funding from revenues derived from its general fund levy authority.

SECTION 34. AMENDMENT. Section 32-12.1-08 of the North Dakota Century Code is amended and reenacted as follows:

32-12.1-08. Political subdivision ~~insurance reserve fund - Tax levy~~risk funding.

1. A political subdivision~~, other than a school district or park district, may establish and maintain an insurance reserve fund for insurance purposes, and all political subdivisions, including school districts and park districts, may include in the annual~~ may provide funding from revenue derived from its general fund tax levy ~~of the political subdivision such amounts~~ as ~~are~~ determined by the governing body to be necessary for ~~the purposes and uses of the insurance reserve fund~~risk financing purposes. ~~The tax levy authorized by this section may not exceed the limitation in section 57-15-28.1, except a levy by a school district or park district must be within the general fund levy authority of the school district or park district. If a political subdivision has no annual tax levy, the political subdivision may appropriate from any unexpended balance in its general fund such amounts as the governing body of the political subdivision determines necessary for the purposes and uses of the insurance reserve fund.~~

2. ~~Except in the case of a school district or park district, the fund established pursuant to this section must be kept separate and apart from all other funds and~~Any unobligated balance in a political subdivision insurance reserve fund must be transferred to the political subdivision's general fund and the insurance reserve fund must be closed out by December 31, 2015. The general fund of the political subdivision may be used ~~only~~ for risk financing purposes and the payment of claims against the political subdivision which have been settled or compromised, judgments rendered against the political subdivision ~~for injuries arising out of risks established by this chapter~~, or costs incurred in the defense of claims. ~~Payments by a school district or~~

~~park district for the same purposes must be made out of the political subdivision's general fund.~~

SECTION 35. AMENDMENT. Section 32-12.1-11 of the North Dakota Century Code is amended and reenacted as follows:

32-12.1-11. Judgment against political subdivision - Levy authority - Additional tax levy for insured subdivisions.

If a final judgment is obtained or a settlement is agreed for a claim against any political subdivision, except a school district, the governing body of the political subdivision may by resolution provide for the levy and collection of an annual tax not exceeding the limitation in section 57-15-28.1 upon ~~all~~ the taxable valuation of property within the political subdivision for the payment of such judgment. ~~The amount levied under this section for the payment of a judgment against a political subdivision shall not exceed the limitation set forth in section 57-15-28.1~~This section also applies to a judgment obtained or a settlement agreed for a claim against the political subdivision by the state or any agency or instrumentality of the state.

SECTION 36. AMENDMENT. Section 40-05-09.2 of the North Dakota Century Code is amended and reenacted as follows:

40-05-09.2. Contracting for fire protection service ~~- Providing for the financing thereof~~.

Any city may~~, upon resolution of its governing body, execute a~~ contract with a nonprofit corporation for the provision of fire protection and firefighting services~~. Such contracts may be executed only with nonprofit corporations which have~~ if the nonprofit corporation has been in existence and ~~have~~has provided fire protection and firefighting services to the contracting ~~municipality~~city for a period of not less than twenty years.

~~Upon approval of sixty percent of the electors voting thereon at any regular election or special election called for such purpose, the~~The governing body of ~~any~~the city may ~~levy taxes annually, not exceeding the limitation in subsection 9 of section 57-15-10 for the purpose of paying~~provide funding from revenues derived from its general fund levy authority for contracted fire protection services and may also expend moneys otherwise available for the provision of such service.

SECTION 37. AMENDMENT. Section 40-05-19 of the North Dakota Century Code is amended and reenacted as follows:

40-05-19. City ~~tax levy~~funding for animal shelters - Sterilization of animals.

The governing body of the city~~, when authorized by a vote of at least sixty percent of the electors voting on the question, may levy a tax not exceeding the limitation in subsection 27 of section 57-15-10~~ may provide funding from revenues derived from its general fund levy authority for the construction, operation, or maintenance of animal shelters. ~~The proceeds of the tax must be kept in a separate fund and used exclusively for the purposes provided in this section~~Voter-approved levy authority authorized by electors of a city under this section before January 1, 2015, remains in effect through taxable year 2024 or for the time period authorized by the electors, whichever expires first.

The levy authorized by this section may be used to defray expenses of any organization or agency incorporated under the laws of this state as a nonprofit corporation that has contracted with the governing body of the city in regard to the manner in which the funds will be expended and the services will be provided. No unclaimed dog or cat may be released for adoption by an animal shelter that receives funds from the levy under this section without being first sterilized, or without a written agreement and deposit from the adopter guaranteeing that the animal will be sterilized.

SECTION 38. AMENDMENT. Section 40-05-20 of the North Dakota Century Code is amended and reenacted as follows:

40-05-20. Programs and activities for handicapped persons - Expenditure of funds.

The governing body of any city or park district may establish or maintain programs and activities for handicapped persons, including recreational and other leisure-time activities and informational, health, welfare, transportation, counseling, and referral services. The governing body may provide funding from revenues derived from its general fund levy authority and may expend funds received from state, federal, or private sources for the public purposes provided for in this section. No expenditure may be made 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 governing body in regard to the manner in which the funds will be expended and the services will be provided. An organization or agency that receives the funds must be reviewed or approved annually by the governing body to determine its eligibility to receive funds under this section.

SECTION 39. AMENDMENT. Section 40-26-08 of the North Dakota Century Code is amended and reenacted as follows:

40-26-08. Municipality liable generally for deficiencies in special improvement fund.

Whenever all special assessments and all utility revenues and taxes, if any, appropriated and theretofore collected for a special improvement, made under authority of any law authorizing the payment of the cost thereof in whole or in part from special assessments, are insufficient to pay principal or interest then due on the special improvement warrants issued against such improvement, the governing body shall levy a tax upon all of the taxable property in the municipality for the payment of such deficiency. If at any time a deficiency is likely to occur within one year in such special improvement fund for the payment of principal and interest due on such warrants, the governing body, in its discretion, may levy a general tax upon all the taxable property in the municipality for the payment of such deficiency. This section applies to any deficiency in a special improvement fund, including a sewer and water connections assessment fund under chapter 40-28, sidewalk special fund under chapter 40-29, curbing special fund under chapter 40-31, and boulevard special fund under chapter 40-32. In case a balance remains unexpended in ~~such~~a special improvement fund after the payment of all warrants drawn thereon with interest, it shall be paid over or transferred to the general fund of the municipality.

SECTION 40. AMENDMENT. Section 40-28-05 of the North Dakota Century Code is amended and reenacted as follows:

40-28-05. Sewer and water connections assessment fund - Warrants - Payment.

All money collected from assessments for laying and constructing sewer, water, and other service connections provided for in this chapter shall be kept in a fund called "sewer and water connections assessment fund", and warrants shall be drawn on such fund for the payment of the cost of such connections. All sewer and water connections assessment warrants shall be payable as specified and in such amount as in the judgment of the governing body will be provided by the taxes and assessments. Such warrants shall bear interest at a rate of not more than seven percent per annum and interest shall be payable annually. They may have coupons attached representing each year's interest. The warrants shall state on their face the purpose for which they were issued and from what fund they are payable, and shall be signed by the executive officer, countersigned by the city auditor under the seal of the municipality, and shall be in denominations of not to exceed one thousand dollars each. The warrants may be used to make payment on contracts for making the connections or may be sold for cash at not less than par value thereof and the proceeds credited to the special fund and used to pay for such connections. Except as otherwise provided in ~~this~~ section 40-26-08, a municipality shall not be liable generally on any contracts for the making of such connections and shall not be required to pay funds raised by general taxation upon any such contract. ~~Whenever all taxes and assessments collected are insufficient to pay the warrants issued, with interest, the governing body, upon the maturity of the last warrant, shall levy a tax upon all of the taxable property in the municipality for the payment of such deficiency; provided, however, that if at any time prior to the maturity of the last warrant a deficiency is likely to occur within one year or exists in the fund for the payment of principal and interest~~

~~due on such warrants, the governing body, in its discretion, may levy a general tax upon all the taxable property in the municipality for the payment of such deficiency. In case a balance remains unexpended in such fund after the payment of all warrants drawn thereon with interest, it shall be paid over or transferred to the general fund of the municipality.~~

SECTION 41. AMENDMENT. Section 40-29-14 of the North Dakota Century Code is amended and reenacted as follows:

40-29-14. Sidewalk special fund - Warrants drawn upon - Levy.

All moneys received by a municipality from assessments for the construction, rebuilding, or repairing of sidewalks shall be kept in a separate fund designated as "sidewalk special fund". Warrants shall be drawn on such fund for the payment of the cost of constructing, rebuilding, and repairing sidewalks. ~~Whenever all taxes and assessments collected are insufficient to pay the warrants issued, with interest, the governing body, upon the maturity of the last warrant, shall levy a tax upon all of the taxable property in the municipality for the payment of such deficiency; provided, however, that if at any time prior to the maturity of the last warrant a deficiency is likely to occur within one year or exists in the fund for the payment of principal and interest due on such warrants, the governing body, in its discretion, may levy a general tax upon all the taxable property in the municipality for the payment of such deficiency. In case a balance remains unexpended in such fund after the payment of all warrants drawn thereon with interest, it shall be paid over or transferred to the general fund of the municipality~~Except as otherwise provided in section 40-26-08, a municipality is not liable generally on any contracts for the cost of constructing, rebuilding, and repairing sidewalks and may not be required to pay funds raised by general taxation upon any such contract.

SECTION 42. AMENDMENT. Section 40-31-08 of the North Dakota Century Code is amended and reenacted as follows:

40-31-08. Curbing special fund - Warrants drawn upon - Levy.

All moneys received by a city from assessments for building or repairing curbing shall be kept in a separate fund designated as the curbing special fund. Warrants shall be drawn upon such fund for the payment of the cost of building and repairing curbing in the municipality. ~~Whenever all taxes and assessments collected are insufficient to pay the warrants issued, with interest, the governing body, upon the maturity of the last warrant, shall levy a tax upon all of the taxable property in the municipality for the payment of such deficiency. However, if at any time prior to the maturity of the last warrant a deficiency is likely to occur within one year or exists in the fund for the payment of principal and interest due on such warrants, the governing body, in its discretion, may levy a general tax upon all the taxable property in the municipality for the payment of such deficiency. In case a balance remains unexpended in such fund after the payment of all warrants drawn thereon with interest, it shall be paid or transferred to the general fund of the municipality~~Except as otherwise provided in section 40-26-08, a municipality is not liable generally on any contracts for the cost of building and repairing sidewalks and may not be required to pay funds raised by general taxation upon any such contract.

SECTION 43. AMENDMENT. Section 40-37-03 of the North Dakota Century Code is amended and reenacted as follows:

40-37-03. ~~Votes required to authorize levy - Limitations on tax levy~~City band funding.

~~The levy for municipal band purposes shall be authorized if sixty percent of the votes cast at the election are in favor of the proposition.~~ The governing body of the municipality ~~thereupon~~ may ~~include in its budget an appropriation~~provide funding from revenues derived from its general fund levy authority for the maintenance or employment of a band for municipal purposes and may ~~levy a tax to~~ cover the appropriation in its annual general fund tax levy. ~~The amount of the levy to cover such appropriation, together with the aggregate amount levied for general purposes, shall be within the limitations prescribed in chapter 57-15.~~ The amount appropriated for the maintenance or employment of a band for municipal purposes shall not exceed the amount which will be raised by a levy of one mill on the taxable valuation of the taxable property in the municipality.

SECTION 44. AMENDMENT. Subsections 1 and 3 of section 40-38-02 of the North Dakota Century Code are amended and reenacted as follows:

1. For the purpose of establishing and maintaining public library service, the governing body of a municipality or county authorizing the same shall establish a library fund. The library fund shall consist of annually levying and causing to be collected as other taxes are collected a municipal or county tax not exceeding the limitations in subsection ~~15~~6 of section 57-15-06.7 and subsection ~~5~~4 of section 57-15-10 and any other moneys received for library purposes from federal, state, county, municipal, or private sources.

3. ~~Whenever a tax for~~If a county levies for county library service ~~is levied, any~~and a city ~~already levying~~levies a tax for public library service under ~~the provisions of~~ this section ~~or other provisions of law shall, upon written application to the county board of the county, be exempted from the county tax levy to the extent that the city making the application levies taxes for a library fund during the year for which the tax levy is made~~, the county tax levy within that city must be reduced so the total levy in that city does not exceed four mills. If the city has been totally exempted from ~~participation in any prospective~~a county library ~~program~~service levy under this section, the phrase "not less than fifty-one percent of the qualified electors of the city or county as determined by the total number of votes cast at the last general election" as stated in section 40-38-01 shall mean fifty-one percent of the total number of votes cast at the last general election in the county less the total number of votes cast at the last general election in the city. If an election on the question is held, the qualified electors of any city so exempted from the county library tax shall not be entitled to vote on the establishment or discontinuance of the county library service.

SECTION 45. AMENDMENT. Section 40-38.1-02 of the North Dakota Century Code is amended and reenacted as follows:

40-38.1-02. Municipal arts fund - Levy - Collection - Kept separate.

For the purpose of establishing and maintaining the municipal arts council, the governing body of a city authorizing the same shall establish a municipal arts fund. The fund shall consist of revenues from any city property tax authorized by this section, which levy may be made by the city at the direction of the municipal arts council in any amount, but not exceeding the limitation in subsection ~~7~~6 of section 57-15-10 and any other moneys received from federal, state, county, city, or private sources. The city auditor shall keep the municipal arts fund separate and apart from the other money of the city, and it shall not revert to or be considered funds on hand by the governing body at the end of any fiscal year. The municipal arts fund shall be used exclusively for the establishment and maintenance of the municipal arts council and for grants by the council to appropriate arts organizations in the city. Upon motion of the governing body or upon petition of not less than twenty-five percent of the qualified electors voting in the last general election of the city, filed not less than sixty days before the next regular election, the governing body shall submit to the qualified electors at the next regular election the question of whether such governing body shall annually levy a specified amount not to exceed five mills for the municipal arts council.

SECTION 46. AMENDMENT. Section 40-43-01 of the North Dakota Century Code is amended and reenacted as follows:

40-43-01. Judgment or a settlement of a claim against municipality - Additional tax levied.

If a final judgment is obtained or a settlement is made of a claim against any municipality in this state, the governing body of the municipality, by resolution, may provide for the levy and collection of an annual tax upon all the taxable property within the municipality for the payment of such judgment or a settlement of a claim. The amount levied under this section for the payment of a judgment or a settlement of a claim against a municipality shall not exceed the limitation in ~~subsection 4 of~~ section ~~57-15-10~~57-15-28.1.

SECTION 47. AMENDMENT. Section 40-45-01 of the North Dakota Century Code is amended and reenacted as follows:

40-45-01. ~~Tax levy~~Funding for police pension fund ~~authorized - Limitations~~.

Any city having a population in excess of five thousand inhabitants according to the last official federal census and having an organized and paid police department may ~~levy an annual tax not exceeding the limitation in subsection 10 of section 57-15-10~~provide funding for the purpose of creating and maintaining a police pension fund from revenues derived from its general fund levy authority.

Any city having established by law a police retirement system based upon actuarial tables may provide funding for the police pension fund from revenues derived from its general fund levy authority.

SECTION 48. AMENDMENT. Section 40-45-27 of the North Dakota Century Code is amended and reenacted as follows:

40-45-27. Procedure upon discontinuance of police pension plan.

If the governing body of the city shall determine by a two-thirds vote as provided in section 40-45-26 that the police pension plan shall be discontinued, the plan shall be discontinued ~~in such city and the governing body shall proceed to liquidate the pension fund created under such plan. Liquidation shall be accomplished by returning to each employee still in the employ of the city ten days after the date of the adoption of the resolution provided for in section 40-45-26 the entire amount which has been deducted from the employee's salary as an assessment or membership fee and then by payment of pension claims theretofore allowed in the same amounts as are then in effect until the death or disqualification of the pension claimant, and thereafter continuing such payments as would have accrued to survivors of such pension claimants under the local pension provisions if the plan had been continued. If the fund is insufficient to return the amount to which each employee is entitled as provided herein and to pay such pension claims in full, the governing body shall make an annual tax levy, which shall be in addition to any other tax levies authorized by law, in an amount sufficient to assure the payment in full of the pension claims theretofore allowed. If the fund exceeds the amount required to satisfy such returns and such claims, such excess shall be placed in the general fund of the city~~as provided in section 40-46-25.

SECTION 49. AMENDMENT. Section 40-46-02 of the North Dakota Century Code is amended and reenacted as follows:

40-46-02. Tax levy for city employees' pension fund authorized - Limitations.

Any city may ~~levy an annual tax not exceeding the limitation in subsection 12 of section 57-15-10~~provide funding from revenues derived from its general fund levy authority for the purpose of creating and maintaining a city employees' pension fund. A city may make payment ~~from a city employees' pension fund~~ to any pension plan or retirement program for city employees ~~provided the receiving plan or program~~that is approved by the internal revenue service. Any pension system ~~shall~~must be based on actuarial tables and actuarial valuation ~~shall~~must be performed at intervals of not more than five years.

SECTION 50. AMENDMENT. Section 40-46-25 of the North Dakota Century Code is amended and reenacted as follows:

40-46-25. Procedure upon discontinuance of employees' pension or police pension plan.

If the governing body of the city shall determine by a two-thirds vote as provided in section 40-46-23 that the employees' pension or police pension plan be discontinued, the plan shall be discontinued in such city and the governing body shall proceed to liquidate the pension fund created under such plan. Liquidation shall be accomplished by returning to each employee still in the employ of the city ten days after the date of the adoption of the resolution, provided for in section 40-46-23, the entire amount which has been deducted from the employee's salary as an assessment or membership

fee and then by payment of pension claims theretofore allowed in the same amounts as are then in effect until the death or disqualification of the pension claimant, and thereafter continuing such payments as would have accrued to survivors of such pension claimant under the local pension provisions if the plan had been continued. If the fund is insufficient to return the amount to which each employee is entitled as provided herein and to pay such claims in full, the governing body shall make an annual tax levy, which shall be in addition to any other tax levies authorized by law, in an amount sufficient to assure the payment in full of the pension claims theretofore allowed. If the fund exceeds the amount required to satisfy such returns and such claims, such excess shall be placed in the general fund of the city.

SECTION 51. AMENDMENT. Section 40-46-26 of the North Dakota Century Code is amended and reenacted as follows:

40-46-26. ~~Tax levy for city having provided its employees with the~~City provision of employee federal social security plan.

~~In addition to any other levies authorized by law for general purposes, any city having provided~~From revenues derived from its general fund levy authority, a city may provide its employees with the federal social security plan ~~may levy such annual tax upon its taxable valuation as will be necessary to~~and pay such city's share as employer of the cost of providing its employees with the federal social security plan.

SECTION 52. AMENDMENT. Section 40-48-07 of the North Dakota Century Code is amended and reenacted as follows:

40-48-07. Limitations on expenditures of commission - Tax levy authorized.

The expenditures of the planning commission, exclusive of gifts, ~~shall~~must be within the ~~amounts appropriated for that purpose by~~funding provided from revenues derived from the general fund levy authority of the governing body of the municipality. The governing body shall provide the funds, equipment, and accommodations it deems necessary for the commission's work. ~~Each municipality which has established a planning commission, in making its annual tax levy, may also levy and collect a tax not exceeding the limitation in subsection 14 of section 57-15-10 in any fiscal year for the purpose of defraying the lawful expenses incurred by the planning commission in carrying out the purposes of this chapter.~~

SECTION 53. AMENDMENT. Section 40-49-22 of the North Dakota Century Code is amended and reenacted as follows:

40-49-22. Tax levy for park district employees' pension fund.

A park district adopting the provisions of section 40-49-21 ~~may levy a tax not exceeding the limitation in subsection 1 of section 57-15-12.2. The proceeds of the tax levy must be placed in the~~provide funding from revenues derived from its general fund levy authority for the benefit of its employees' pension fund.

SECTION 54. AMENDMENT. Section 40-55-08 of the North Dakota Century Code is amended and reenacted as follows:

40-55-08. (Effective for the first two taxable years beginning after December 31, 2012) Election to ~~determine desirability of establishing~~establish recreation system - ~~How called~~Funding.

The governing body of any ~~municipality~~city, school district, or park district to which this chapter is applicable, may and upon receipt of a petition signed by at least ten qualified electors but not less than five percent of those qualified electors who voted at the last general election of the ~~municipality~~city, school district, or park district, shall submit to the qualified electors the question of the establishment, maintenance, and conduct of a public recreation system~~, and except in the case of a school district, the~~

~~levying of an annual tax for the conduct and maintenance thereof of not more than two and five-tenths mills on each dollar of taxable valuation of all taxable property within the corporate limits or boundaries of such municipality or park district, to be voted upon~~ at the next general election or special municipal election~~; provided, however, that such questions may not be voted upon at the next general election unless such action of the governing body shall be taken, or such petition to submit such~~ if the question ~~shall be~~to be placed on the ballot is filed thirty days prior to the date of such election.

If the electors of the city have approved a public recreation system, the governing body of the city may provide funding for the recreation system from revenues derived from its general fund levy authority in an amount not exceeding the revenue derived from a levy of two and five-tenths mills per dollar of taxable valuation of property within the city.

A school district or park district may provide funding from revenues derived from its general fund levy authority for the establishment, maintenance, and conduct of a public recreation system ~~using the proceeds of levies, as permitted by section 57-15-14.2~~.

(Effective after the first two taxable years beginning after December 31, 2012) Election to ~~determine desirability of establishing~~establish recreation system - ~~How called~~Funding. The governing body of any ~~municipality~~city, school district, or park district to which this chapter is applicable, may and upon receipt of a petition signed by at least ten qualified electors but not less than five percent of those qualified electors who voted at the last general election of the ~~municipality~~city, school district, or park district, shall submit to the qualified electors the question of the establishment, maintenance, and conduct of a public recreation system~~, and except in the case of a school district, the levying of an annual tax for the conduct and maintenance thereof of not more than two and five-tenths mills on each dollar of taxable valuation of all taxable property within the corporate limits or boundaries of such municipality or park district, to be voted upon~~ at the next general election or special municipal election~~; provided, however, that such questions may not be voted upon at the next general election unless such action of the governing body shall be taken, or such petition to submit such~~ if the question ~~shall be~~to be placed on the ballot is filed thirty days prior to the date of such election.

If the electors of the city have approved a public recreation system, the governing body of the city may provide funding for the recreation system from revenues derived from its general fund levy authority in an amount not exceeding the revenue derived from a levy of two and five-tenths mills per dollar of taxable valuation of property within the city.

A school district or park district may ~~levy a tax~~provide funding from revenues derived from its general fund levy authority for the establishment, maintenance, and conduct of a public recreation system ~~pursuant to subdivision q of subsection 1 of section 57-15-14.2~~.

SECTION 55. AMENDMENT. Section 40-55-09 of the North Dakota Century Code is amended and reenacted as follows:

40-55-09. ~~(Effective for the first two taxable years beginning after December 31, 2012) Favorable vote at election - Procedure.~~

~~Except in the case of a school district or park district, upon adoption of the public recreation system proposition at an election by a majority of the votes cast upon the proposition, the governing body of the municipality, by resolution or ordinance, shall provide for the establishment, maintenance, and conduct of a public recreation system, and thereafter levy and collect annually a tax of not more than two and five-tenths mills, or not more than eight and five-tenths mills if authorized as provided by this section, on each dollar of the taxable valuation of all taxable property within the corporate limits or boundaries of the municipality. This tax is in addition to the maximum of taxes permitted to be levied in such municipality. The mill levy authorized by this section may be raised to not more than eight and five-tenths mills when the increase is approved by the citizens of the municipality after submission of the question in the same manner as provided in section 40-55-08 for the establishment of the public recreation system. The governing body of the municipality shall continue to levy the tax annually for public recreation purposes until the qualified voters, at a regular or special election, by a majority vote~~

~~on the proposition, decide to discontinue the levy. The governing body of the municipality may appropriate additional funds for the operation of the public recreation system if in the opinion of the governing body additional funds are needed for the efficient operation thereof. This chapter does not limit the power of any municipality, school district, or park district to appropriate on its own initiative general municipal, school district, or park district tax funds for the operation of a public recreation system, a community center, or character-building facility. A park district may levy a tax annually within the general fund levy authority of section 57-15-12 for the conduct and maintenance of a public recreation system.~~

~~(Effective after the first two taxable years beginning after December 31, 2012) Favorable vote at election - Procedure~~Voter-approved levy authority for city public recreation system.

~~Except in the case of a school district or park district, upon adoption of the public recreation system proposition at an election by a majority of the votes cast upon the proposition, the governing body of the municipality, by resolution or ordinance, shall provide for the establishment, maintenance, and conduct of a public recreation system, and thereafter levy and collect annually a tax of not more than two and five tenths mills, or not more than eight and five tenths mills if authorized as provided by this section, on each dollar of the taxable valuation of all taxable property within the corporate limits or boundaries of the municipality. This tax is in addition to the maximum of taxes permitted to be levied in such municipality. The mill levy authorized by this section may be raised to not more than eight and five tenths mills when the increase is approved by the citizens of the municipality after submission of the question in the same manner as provided in section 40-55-08 for the establishment of the public recreation system.~~The governing body of a city may, and upon receipt of a petition signed by at least ten qualified electors but not less than five percent of those qualified electors who voted at the last general election of the city shall, submit to the qualified electors the question of approval or disapproval of voter-approved levy authority for establishment, maintenance, and conduct of a public recreation system at the next general election or special municipal election if the question to be placed on the ballot is filed thirty days prior to the date of the election. The ballot measure question to approve a levy under this section must be stated to ask if the elector approves a voter-approved tax by the city for a public recreation system in a stated number of mills, not exceeding six mills. If approved by a majority of city electors voting on the question, the city may levy an additional tax within the limitation of subsection 13 of section 57-15-10. After January 1, 2015, approval or reauthorization by electors of voter-approved levy authority under this section may not be effective for more than ten taxable years. Any voter-approved levy under this section or section 40-55-08 approved by the electors of a city before January 1, 2015, remains effective for ten taxable years or the period of time for which it was approved by the electors after it was approved, whichever is less, under the provisions of law in effect at the time it was approved. The governing body of the ~~municipality shall continue to~~city shall discontinue the levy ~~the tax annually~~ for public recreation purposes ~~until~~if the qualified voters, at a regular or special election, by a majority vote on the proposition, decide to discontinue the levy. ~~The governing body of the municipality may appropriate additional funds for the operation of the public recreation system if in the opinion of the governing body additional funds are needed for the efficient operation thereof. This chapter does not limit the power of any municipality, school district, or park district to appropriate on its own initiative general municipal, school district, or park district tax funds for the operation of a public recreation system, a community center, or character-building facility. A school district may levy a tax annually for the conduct and maintenance of a public recreation system pursuant to subdivision q of subsection 1 of section 57-15-14.2. A park district may levy a tax annually within the general fund levy authority of section 57-15-12 for the conduct and maintenance of a public recreation system.~~

SECTION 56. AMENDMENT. Section 40-57.2-04 of the North Dakota Century Code is amended and reenacted as follows:

40-57.2-04. City or county may ~~make tax levy~~provide funding.

Any city or county~~, after resolution by its governing body that the question be submitted to its electors shall upon approval of the question at a regular or special election by sixty percent of the qualified electors of the city or county voting in the election may levy a tax not exceeding the limitations in subsection 16 of section 57-15-06.7 and subsection 15 of section 57-15-10 for the purpose of~~

~~providing funds~~ may provide funding from revenues derived from its general fund levy authority for career and technical education and on-the-job training services and surveys and otherwise implementing this chapter. ~~No levy for a specific year shall be made if the balance in the fund remaining from levies in prior years is in excess of ten thousand dollars.~~

SECTION 57. AMENDMENT. Section 40-57.4-04 of the North Dakota Century Code is amended and reenacted as follows:

40-57.4-04. Tax levy for city job development authorities or industrial development organizations.

The governing body of a city which has a city job development authority shall establish a city job development authority fund and levy a tax not exceeding the limitation in subsection ~~28~~12 of section 57-15-10. The city auditor shall keep the fund separate from other money of the city and transmit all funds received under this section within thirty days to the board of directors of the city job development authority. The funds when paid to the city job development authority must be deposited in a special account in which other revenues of the city job development authority are deposited and may be expended by the city job development authority as provided in sections 40-57.4-02 and 40-57.4-03.

In lieu of establishing a job development authority, the governing body of a city where an active industrial development organization exists may levy a tax not exceeding the limitation in subsection ~~28~~12 of section 57-15-10~~. The~~ and use those funds ~~from the alternative levy may be used~~ to enter into a contract with the industrial development organization for performance of the functions of a city job development authority.

SECTION 58. AMENDMENT. Subsection 8 of section 40-58-07 of the North Dakota Century Code is amended and reenacted as follows:

8. To appropriate funds and make expenditures that are necessary to carry out the purposes of this chapter, and to levy taxes within the limitations of the capital improvements fund under section 57-15-38 and to levy assessments for those purposes; to close, vacate, plan, or replan streets, roads, sidewalks, ways, or other places; to plan or replan or zone or rezone any part of the municipality or make exceptions from building regulations; and to enter into agreements with a housing authority or an urban renewal agency vested with urban renewal project powers under section 40-58-15, which agreements may extend over any period, notwithstanding any provision or rule of law to the contrary, respecting action to be taken by the municipality pursuant to any of the powers granted by this chapter.

SECTION 59. AMENDMENT. Subsection 2 of section 40-58-15 of the North Dakota Century Code is amended and reenacted as follows:

2. As used in this section, the term "urban renewal project powers" includes the rights, powers, functions, and duties of a municipality under this chapter, except the following:

   a. The power to determine an area to be industrial or commercial property or a slum or blighted area or combination thereof and to designate the property or area as appropriate for a development or renewal project;

   b. The power to approve and amend development or renewal plans and to hold any public hearings required with respect to those plans;

   c. The power to establish a general plan for the locality as a whole;

   d. The power to formulate a workable program under section 40-58-04;

   e. The powers, duties, and functions referred to in section 40-58-18;

   f. The power to make the determinations and findings provided for in sections 40-58-03 and 40-58-05 and subsection 4 of section 40-58-06;

g. The power to issue general obligation bonds; and

h. The power to appropriate funds, to levy taxes within the limitations of the capital improvements fund under section 57-15-38 and to levy assessments, and to exercise other powers provided for in subsection 8 of section 40-58-07.

SECTION 60. AMENDMENT. Section 40-59-01 of the North Dakota Century Code is amended and reenacted as follows:

40-59-01. Armory or memorial ~~levy~~funding.

The governing body of any municipality maintaining an armory annually may ~~levy a tax not exceeding the limitation in subsection 16 of section 57-15-10~~provide funding from revenues derived from its general fund levy authority for armory or memorial hall maintenance, repair, alteration, and reconstruction.

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

SECTION 61. AMENDMENT. Subsection 2 of section 40-60-02 of the North Dakota Century Code is amended and reenacted as follows:

2. To provide funds for this purpose by the budgeting of current funds from revenues derived from its general fund levy authority, the levy of ~~taxes or~~ special assessments, or the issuance of bonds or other obligations, or by any combination of these means, pursuant to and in accordance with the provisions of chapters 21-03, 40-22 to 40-27, 40-35, 40-40, and 40-57, and of all other applicable laws now in force or hereafter enacted.

SECTION 62. AMENDMENT. Subsection 3 of section 40-61-03.1 of the North Dakota Century Code is amended and reenacted as follows:

3. In cooperation with cities whereby cities may agree to assist in financing projects and facilities through the issuance of municipal bonds or other obligations, budgeting of current funds from revenues derived from its general fund levy authority, the levy of ~~taxes or~~ special assessments, or by any combination of these means pursuant to or in accordance with the provisions of chapters 21-03, 40-22 to 40-27, 40-35, 40-40, and 40-57 and all other applicable laws now in force or hereafter enacted.

SECTION 63. AMENDMENT. Section 40-61-10 of the North Dakota Century Code is amended and reenacted as follows:

40-61-10. Debt guarantee.

Prior to the issuance of any bonds authorized by this chapter, except revenue bonds authorized in subsection 8 of section 40-61-08, the authority shall require that the payment of not less than ten percent of the principal and interest of the bonds issued for any project be guaranteed through the use of one or more of the following methods:

1. A contract of personal guarantee entered into between the authority, the bondholders, and at least three benefited property owners.

2. The guarantee of said payments by the municipality through the issuance of municipal bonds or other obligations, budgeting of current funds from revenues derived from its general fund levy authority, the levy of ~~taxes or~~ special assessments or by any combination of these pursuant to and in accordance with the provisions of chapters 21-03, 40-22 to 40-27, 40-35, 40-40, and 40-57 and of all other applicable laws now in force or hereinafter enacted.

SECTION 64. AMENDMENT. Section 50-03-01 of the North Dakota Century Code is amended and reenacted as follows:

50-03-01. Board of county commissioners may levy human services ~~tax~~funding.

The board of county commissioners~~, if it deems it expedient, annually at its session at which the county tax is ordered to be levied and assessed, may levy and assess a human services tax for the support of needy persons in its county~~ may levy a tax for support of human services programs in the county as provided in section 50-06.2-05.

SECTION 65. AMENDMENT. Section 50-03-06 of the North Dakota Century Code is amended and reenacted as follows:

50-03-06. ~~Expenditure of total county appropriation - How appropriation following year determined~~County human services program levy insufficiency due to extraordinary impact - Application for state assistance.

~~If the board of county commissioners of any county, due to an emergency, expends in any one year such an amount for human services purposes that the total county appropriations for that year are exceeded, the appropriations for the following year, to make up the deficit caused by such expenditures, shall not be included within the appropriations subject to the tax levy limitation for general county purposes provided by law~~The board of county commissioners may apply to the department of human services for a grant if that county has expended revenue exceeding the amount generated by a levy of twenty mills for support of human services programs in the county as provided in section 50-06.2-05 for the current or immediately preceding budget year due to extraordinary human services program impact. If it is shown to the satisfaction of the department of human services that the county has experienced extraordinary human services program impact from meeting human services needs resulting from proximity to an Indian reservation or proximity to the state hospital, the department may provide a grant, from funds available to the department for that purpose, of up to the excess amount expended.

SECTION 66. AMENDMENT. Section 50-06.2-05 of the North Dakota Century Code is amended and reenacted as follows:

50-06.2-05. ~~Appropriation of county funds~~County human services program funding - Tax levy authority.

The board of county commissioners of each county shall annually appropriate and make available to the human services fund an amount sufficient to pay the local expenses of administration and provision of the human services required by state law and by federal law or regulation as a condition for the receipt of federal financial participation in programs administered by county agencies under the provisions of this title. For purposes of this section, the board of county commissioners may levy an annual tax for human services purposes not exceeding the limitation in subsection ~~34~~15 of section 57-15-06.7~~, and if this amount is not sufficient, may levy for deficiency purposes under chapter 50-03~~.

SECTION 67. AMENDMENT. Section 57-15-01.1 of the North Dakota Century Code is amended and reenacted as follows:

57-15-01.1. (Effective for the first two taxable years beginning after December 31, 2012) 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. If the base year is a taxable year before 2013, reduced by the amount of state aid under chapter 15.1-27, which is determined by multiplying the budget year taxable valuation of the school district by the lesser of:

(1) The base year mill rate of the school district minus sixty mills; or

(2) Fifty mills.

4. In addition to any other levy limitation factor under this section, a taxing district may increase its levy in dollars to reflect new or increased mill levies authorized by the legislative assembly or authorized by the electors of the taxing district.

5. Under this section a taxing district may supersede any applicable mill levy limitations otherwise provided by law, or a taxing district may levy up to the mill levy limitations otherwise provided by law without reference to this section, but the provisions of this section do not apply to the following:

   a. Any irrepealable tax to pay bonded indebtedness levied pursuant to section 16 of article X of the Constitution of North Dakota.

   b. The one-mill levy for the state medical center authorized by section 10 of article X of the Constitution of North Dakota.

6. A school district choosing to determine its levy authority under this section may apply subsection 3 only to the amount in dollars levied for general fund purposes under section 57-15-14 or, if the levy in the base year included separate general fund and special fund levies under sections 57-15-14 and 57-15-14.2, the school district may apply subsection 3 to the total amount levied in dollars in the base year for both the general fund and special fund accounts. School district levies under any section other than section 57-15-14 may be made within applicable limitations but those levies are not subject to subsection 3.

7. Optional levies under this section may be used by any city or county that has adopted a home rule charter unless the provisions of the charter supersede state laws related to property tax levy limitations.

(Effective after the first two taxable years beginning after December 31, 2012) 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 irrepealable tax to pay bonded indebtedness levied pursuant to section 16 of article X of the Constitution of North Dakota.

   b. The one-mill levy for the state medical center authorized by section 10 of article X of the Constitution of North Dakota.

6. A school district choosing to determine its levy authority under this section may apply subsection 3 only to the amount in dollars levied for general fund purposes under section 57-15-14 or, if the levy in the base year included separate general fund and special fund levies under sections 57-15-14 and 57-15-14.2, the school district may apply subsection 3 to the total amount levied in dollars in the base year for both the general fund and special fund

accounts. School district levies under any section other than section 57-15-14 may be made within applicable limitations but those levies are not subject to subsection 3.

7. Optional levies under this section may be used by any city or county that has adopted a home rule charter unless the provisions of the charter supersede state laws related to property tax levy limitations.

SECTION 68. AMENDMENT. Section 57-15-06 of the North Dakota Century Code is amended and reenacted as follows:

57-15-06. ~~Limitations on county tax levies~~County general fund levy.

~~County tax levies are limited as follows:~~

~~1.~~ The board of county commissioners may ~~not~~ levy ~~any~~property taxes for county general ~~or special county~~fund purposes ~~which will exceed the amount produced by a levy of twenty-three~~at a tax rate not exceeding sixty mills ~~on the~~per dollar of ~~the~~ taxable valuation of property in the county.

A county that levied more than sixty mills for taxable year 2015 for the combined number of mills levied for general fund purposes plus the number of mills levied for purposes consolidated into the general fund levy by this Act may levy for general fund purposes for taxable year 2016 the same number of mills that was levied for those purposes for taxable year 2015. A county may levy for general fund purposes for taxable year 2017 sixty mills plus seventy-five percent of the combined number of mills exceeding sixty that was levied for those purposes for taxable year 2015. A county may levy for general fund purposes for taxable year 2018 sixty mills plus fifty percent of the combined number of mills exceeding sixty that was levied for those purposes for taxable year 2015. A county may levy for general fund purposes for taxable year 2019 sixty mills plus twenty-five percent of the combined number of mills exceeding sixty that was levied for those purposes for taxable year 2015.

~~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~~Unless a specific exception is provided by statute, the county general fund levy limitation under this section applies to all ~~tax levies which~~property taxes the board of county commissioners 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.~~

SECTION 69. AMENDMENT. Section 57-15-06.4 of the North Dakota Century Code is amended and reenacted as follows:

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~~7 of section 57-15-06.7 to provide a fund for the payment of the salary, traveling, and office expenses of the county veterans' service officer authorized to be appointed by section 37-14-18.

SECTION 70. AMENDMENT. Section 57-15-06.6 of the North Dakota Century Code is amended and reenacted as follows:

57-15-06.6. ~~Levy authorized for regional or county corrections centers~~County capital projects levy.

The board of county commissioners of each county may levy an annual tax not exceeding ~~the limitation~~ten mills plus any voter-approved additional levy as provided in subsection ~~19.1~~8 of section 57-15-06.7 for the purpose of ~~constructing,~~the following capital projects:

1. Constructing and equipping~~, operating,~~ and maintaining structural and mechanical components of regional or county corrections centers ~~and~~or for the purpose of contracting ~~services~~for corrections center space capacity from another public or private entity.

2. Acquiring real estate as a site for public parks and construction and equipping and maintaining structural and mechanical components of recreational facilities under section 11-28-06.

3. Acquiring real estate as a site for county buildings and operations and constructing and equipping and maintaining structural and mechanical components of county buildings and property.

4. Acquiring real estate as a site for county fair buildings and operations and constructing and equipping and maintaining structural and mechanical components of county fair buildings and property as provided in section 4-02-26.

5. Expenditures for the cost of leasing as an alternative means of financing for any of the purposes for which expenditures are authorized under subsections 1 through 4.

Any voter-approved levy for the purposes specified in this section approved by the electors before January 1, 2015, remains effective through 2024 or the period of time for which it was approved by the electors, whichever is less, under the provisions of law in effect at the time it was approved. After January 1, 2015, approval or reauthorization by electors of increased levy authority under this section may not be effective for more than ten taxable years.

SECTION 71. AMENDMENT. Section 57-15-06.7 of the North Dakota Century Code is amended and reenacted as follows:

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~~A county supporting ~~airports~~an airport or airport ~~authorities~~authority 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~~A county levying a tax for extension work as provided in section 4-08-15 may levy a tax not exceeding two mills and if a majority of the electors of the county have approved additional levy authority under section 4-08-15, the county may levy a voter-approved tax not exceeding an additional tax of 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.~~3. ~~Counties~~A county levying a tax for historical works in accordance with section 11-11-53 may levy a tax not exceeding one-quarter of one mill, except that if sixty percent of the qualified electors voting on the question of ~~an increase~~a levy limit increase as provided in section 11-11-53 shall approve, ~~a~~the tax levy limitation may be ~~levied not exceeding three quarters~~increased to 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.~~4. A county levying a tax for a county or community hospital association as provided in section 23-18-01 may levy a tax for not more than five years not exceeding eight mills in any one year or, in the alternative, for not more than ~~fifteen~~ten 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.~~5. A county levying a tax for county roads and bridges as provided in section 24-05-01 may levy a tax at a tax rate not exceeding ~~five~~ten mills ~~if approved as provided in that section~~. When authorized by a majority of the qualified electors voting upon the question at a primary or general election in the county, the county commissioners may levy and collect an additional tax for road and bridge purposes as provided in section 24-05-01, not exceeding a combined additional tax rate of twenty mills.

~~15.~~6. A county levying a tax to establish and maintain a public library service as provided in section 40-38-02 may levy a tax not exceeding four mills.

~~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.~~7. A county levying a tax for a county veterans' service officer's salary, traveling, and office expenses in accordance with section 57-15-06.4 may levy a tax not exceeding two mills.

~~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.~~8. A county levying a tax for ~~regional or county corrections centers according to~~capital projects under section 57-15-06.6 may levy a tax not exceeding ten mills. When authorized by a majority of the qualified electors voting upon the question of a specific capital project or projects at a primary or general election in the county, the county commissioners may levy and collect an additional voter-approved tax for capital projects under section 57-15-06.6 not exceeding a tax rate of ten mills per dollar of the taxable valuation of property in the county. After January 1, 2015, approval or reauthorization by electors of increased levy authority under this subsection may not be effective for more than ten taxable years. Any voter-approved levy in excess of ten mills for the purposes specified in section 57-15-06.6

approved by the electors before January 1, 2015, remains effective through 2024 or the period of time for which it was approved by the electors, whichever is less, under the provisions of law in effect at the time it was approved.

~~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.~~9. A county levying a tax for emergency purposes as provided in section 57-15-28 may levy a tax not exceeding two mills in a county with a population of thirty thousand or more, four mills in a county with a population under thirty thousand but more than five thousand, or six mills in a county with a population of five thousand or fewer.

~~23.~~10. 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.~~11. A county levying a tax for ~~destruction of weeds along highways~~weed control as provided in section ~~57-15-54~~4.1-47-14 may levy a tax not exceeding ~~two~~four mills.

~~25.~~12. A county levying a tax for programs and activities for senior citizens according to section 57-15-56 may levy a tax not exceeding two mills.

~~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.~~13. Tax levies made for paying the principal and interest on any obligations of the county evidenced by the issuance of bonds.

~~29.~~14. 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~~four 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~~four 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.~~15. ~~Counties~~A county levying an annual tax for human services purposes as provided in section 50-06.2-05 may levy a tax not exceeding the lesser of twenty mills or the limitation as determined under section 11-23-01.

~~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.~~

16. A levy for an extraordinary expenditure under section 11-11-24 approved by the electors of the county before January 1, 2015, may continue to be levied and collected under provisions of law in effect when the levy was approved and for the term it was approved by the electors. When the levy authority for an extraordinary expenditure ends under this subsection, the fund must be closed out and any unobligated balance in the fund must be transferred to the county general fund.

17. Levies dedicated under section 57-15-59 before January 1, 2015, for lease payments may be continued to be levied and collected for the duration of the lease. When the levy authority for lease payments ends under this subsection, the fund must be closed out and any unobligated balance in the fund must be transferred to the county general fund. A lease for county facilities effective after December 31, 2014, is subject to the capital projects levy limitations of section 57-15-06.6.

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

SECTION 72. AMENDMENT. Section 57-15-08 of the North Dakota Century Code is amended and reenacted as follows:

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

The aggregate amount levied for ~~general~~ city general fund purposes may not exceed an amount produced by a levy of ~~thirty-eight~~one hundred five 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.

A city that levied more than one hundred five mills for taxable year 2015 in the combined number of mills levied for general fund purposes plus the number of mills levied for purposes consolidated into the general fund levy by this Act may levy for general fund purposes for taxable year 2016 the same number of mills that was levied for those purposes for taxable year 2015. A city may levy for general fund purposes for taxable year 2017 one hundred five mills plus seventy-five percent of the combined

number of mills exceeding one hundred five that was levied for those purposes for taxable year 2015. A city may levy for general fund purposes for taxable year 2018 one hundred five mills plus fifty percent of the combined number of mills exceeding one hundred five that was levied for those purposes for taxable year 2015. A city may levy for general fund purposes for taxable year 2019 one hundred five mills plus twenty-five percent of the combined number of mills exceeding one hundred five that was levied for those purposes for taxable year 2015.

SECTION 73. AMENDMENT. Section 57-15-10 of the North Dakota Century Code is amended and reenacted as follows:

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.~~5. Taxes levied on property of an agricultural fair association, a nonprofit club or like organization, or an organization of college students located within a municipality and otherwise exempt under subsection 10 or 11 of section 57-02-08, to pay such property's proportionate share of the cost of fire protection services maintained by the municipal corporation.

~~7.~~6. Taxes, not exceeding five mills, levied for the purpose of establishing and maintaining a municipal arts council in accordance with section 40-38.1-02.

~~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.~~7. Taxes levied for airport purposes in accordance with section ~~57-15-36~~2-06-15 may be levied in an amount not exceeding four mills.

~~19.~~8. Taxes levied for a ~~construction~~capital improvements fund approved by a majority of the electors of the city in accordance with section 57-15-38 may be levied in an amount not exceeding ~~five~~ten mills. Taxes levied for a capital improvements fund approved by sixty percent or more of the electors of the city in accordance with section 57-15-38 may be levied in an amount not exceeding an additional ten 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.~~9. Taxes levied for emergency purposes pursuant to section 57-15-48 may be levied in an amount not exceeding two and one-half mills.

~~24. Taxes levied for police department stations according to section 57-15-53 may be levied in an amount not exceeding two mills.~~

~~25.~~10. 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.~~11. Taxes levied for programs and activities for senior citizens in accordance with section 57-15-56 may be levied in an amount not exceeding two mills.

~~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.~~12. Taxes levied for a city job development authority or industrial development organization as provided in section 40-57.4-04 may be levied in an amount not exceeding four mills.

~~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.~~

13. Taxes levied for a city public recreation system approved by electors as provided in section 40-55-09 may be levied in the amount approved by the electors, not exceeding six mills.

14. Taxes levied for maintenance and improvement of cemeteries owned by the city under section 57-15-27.1 may be levied in an amount not exceeding two mills.

15. Taxes levied for retirement of bonds issued before January 1, 2015, under section 40-57-19 or 40-57-19.1 may be levied in the amount required for annual payments until the bonds are retired.

16. Levies dedicated under section 57-15-59 before January 1, 2015, for lease payments may be continued to be levied and collected for the duration of the lease. When the levy authority for lease payments ends under this subsection, the fund must be closed out and any unobligated balance in the fund must be transferred to the county general fund.

SECTION 74. AMENDMENT. Section 57-15-10.1 of the North Dakota Century Code is amended and reenacted as follows:

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~~provide funding for the purpose of advertising the resources and opportunities in the county or city and promoting industrial development from revenues derived from the county or city general fund levy authority. ~~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~~board of the county or city.

SECTION 75. AMENDMENT. Section 57-15-12 of the North Dakota Century Code is amended and reenacted as follows:

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.~~

1. A park district may levy for general fund purposes up to thirty-eight mills on the taxable valuation of property in the district, subject to the higher of the number of mills determined under the following limitations:

   a. The general fund mill levy determined based upon the highest amount in dollars the park district levied for general fund purposes for the three taxable years immediately preceding the current year, plus twelve percent; or

b. The general fund mill levy determined by combining the highest number of mills the park district levied for general fund purposes plus the number of mills levied for employee pension contributions under section 40-49-22, old-age and survivors' insurance under section 52-09-08, an employee retirement program established by the governing body, and for forestry purposes for any one of the three taxable years immediately preceding the current year.

2. For taxable years after 2014, the highest amount in dollars the park district levied for general fund purposes for the three immediately preceding taxable years for purposes of subdivision a of subsection 1, must be adjusted by adding the highest amount in dollars the park district levied in any one of the three immediately preceding taxable years for the combined levies for employee pension contributions under section 40-49-22, old-age and survivors' insurance under section 52-09-08, an employee retirement program established by the governing body, and for forestry purposes under section 57-15-12.1.

3. Notwithstanding the limitation in subsection 1, a park district that levied more than thirty-eight mills for the 2014 taxable year in the combined number of mills levied for general fund purposes plus the number of mills levied for the additional purposes of employee pension contributions under section 40-49-22, old-age and survivors' insurance under section 52-09-08, an employee retirement program established by the governing body, and for forestry purposes may levy for general fund purposes for taxable year 2015 the number of combined mills determined for the 2014 taxable year. A park district may levy for general fund purposes for taxable year 2016 thirty-eight mills plus seventy-five percent of the number of mills levied for the additional purposes listed in this subsection for the 2014 taxable year. A park district may levy for general fund purposes for taxable year 2017 thirty-eight mills plus fifty percent of the number of mills levied for the additional purposes listed in this subsection for the 2014 taxable year. A park district may levy for general fund purposes for taxable year 2018 thirty-eight mills plus twenty-five percent of the number of mills levied for the additional purposes listed in this subsection for the 2014 taxable year.

4. 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~~thirty-eight mills on the dollar of the taxable valuation of the district for the current year. After January 1, 2015, approval or reauthorization by electors of voter-approved levy authority under this section may not be effective for more than ten taxable years.

SECTION 76. AMENDMENT. Section 57-15-12.1 of the North Dakota Century Code is amended and reenacted as follows:

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

1. The governing body of a city or park district may ~~levy annually a tax to provide funds~~provide funding from revenues derived from its general fund levy authority for the establishment, operation, and maintenance of forestry activities within the city or park district. ~~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~~funding under this section may be used for forestry activities, including prevention or control of Dutch elm disease or other diseases which may affect trees, shrubs, and other vegetation; purchasing, planting, or

removal of trees, shrubs, and other vegetation; pruning and maintenance of trees, shrubs, and other vegetation; purchasing of necessary equipment; hiring of personnel; contracting for services; public information and technical assistance; and other items related to forestry activities which may be necessary to provide for proper care, maintenance, propagation, and improvement of forestry resources within the city or park district.

2. In lieu of ~~a levy as specified~~funding from revenues derived from general fund levy authority as described in subsection 1, a city or park district may propose a service charge as an alternative form of financing. Such alternative form of financing must be approved by a majority vote of the qualified electors voting on the question at any ~~general or special~~ citywide or districtwide election. The proceeds of any service charge may be used for forestry activities, as specified in subsection 1.

SECTION 77. AMENDMENT. Section 57-15-12.3 of the North Dakota Century Code is amended and reenacted as follows:

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

~~A~~In addition to its general fund levy authority, a board of park commissioners established pursuant to chapter 40-49 may levy taxes annually not exceeding ~~the limitation in subsection 3 of section 57-15-12.2~~five mills per dollar of taxable valuation in the district for a fund for the purpose of acquiring real estate as a site for public parks, construction of recreational facilities, renovation and repair of recreational facilities, and the furnishing of recreational facilities. The tax is to be levied, spread, and collected in the same manner as are other taxes in the park district. The question of whether the levy is to be discontinued must be submitted to the qualified electors at the next regular election upon petition of twenty-five percent or more of the qualified electors voting in the last regular park district election, if the petition is filed not less than sixty days before the election. If the majority of the qualified electors voting on the question vote to discontinue the levy, it may not again be levied without a majority vote of the qualified electors voting on the question at a later regular election on the question of relevying the tax, which question may be submitted upon petition as above provided or by decision of the governing board.

SECTION 78. AMENDMENT. Section 57-15-19.4 of the North Dakota Century Code is amended and reenacted as follows:

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

2. If ~~no federal-aid farm-to-market roads are built within ten years of the date the first mill levy pursuant to~~funds from a levy under subsection 1 ~~was made~~are not expended for purposes of cooperating with the county in constructing and maintaining roads and bridges that are part of the county road system and located within the township, the board of township supervisors may by resolution authorize the expenditure of all such funds collected and accumulated and the earnings thereon for the construction, improvement, or maintenance of other roads or for any other township purpose.

SECTION 79. AMENDMENT. Section 57-15-19.5 of the North Dakota Century Code is amended and reenacted as follows:

57-15-19.5. Township ~~levy~~funding 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~~township to provide funding from revenues derived from its general fund levy authority 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~~chapter 54-40.

SECTION 80. AMENDMENT. Section 57-15-19.6 of the North Dakota Century Code is amended and reenacted as follows:

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

The ~~electors~~budget of each township approved at the annual meeting may ~~levy not exceeding the limitation in subsection 5 of section 57-15-20.2~~include provision of funding from revenues derived from the general fund levy authority of the township 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.~~

SECTION 81. AMENDMENT. Section 57-15-20 of the North Dakota Century Code is amended and reenacted as follows:

57-15-20. ~~Tax levy limitations in townships~~Township general fund levy - Approval of increased general fund levy authority.

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

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

SECTION 82. AMENDMENT. Section 57-15-20.2 of the North Dakota Century Code is amended and reenacted as follows:

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 and bridges that are part of the county road system and located within the township in accordance with section 57-15-19.4 may levy a tax not exceeding five mills.

~~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.~~2. A township levying a tax for airport purposes in accordance with section ~~57-15-37.1~~2-06-15 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.~~3. 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.

SECTION 83. AMENDMENT. Section 57-15-22.2 of the North Dakota Century Code is amended and reenacted as follows:

57-15-22.2. ~~Levy of taxes for township~~Township legal contingency ~~fund~~funding.

~~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~~The board of township supervisors of an organized township or the board of county commissioners~~,~~ for an unorganized ~~townships, may call a special election for the purpose of voting on the question of authorizing an excess~~township, may provide funding from revenue derived from the general fund levy authority for the township 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~~a legal contingency ~~fund~~expenditure. ~~Revenue in the fund~~Funding authorized

under this section may be used only for purposes of expenses of legal actions authorized or entered into by the governing body of the township or the county, on behalf of unorganized townships. ~~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~~A levy under this section authorized by electors of an organized or unorganized township before January 1, 2015, remains effective for five taxable years or the period of time for which it was approved by the electors, whichever is less. Upon expiration of any mill levy authorized by electors of an organized or unorganized township before January 1, 2015, under this section, the governing body of the township or county may, by resolution, transfer any unobligated balance in the legal contingency fund to the general fund of the township or county.

SECTION 84. AMENDMENT. Section 57-15-27.1 of the North Dakota Century Code is amended and reenacted as follows:

57-15-27.1. Cemetery tax levies.

~~Organized townships and cities are hereby authorized to~~A city may 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~~the limitation in subsection 14 of section 57-15-10 to be used exclusively for the care, maintenance, and improvement of established cemeteries, owned and maintained by ~~such organized townships or cities~~the city. ~~In addition to all levies now authorized by law, organized townships~~An organized township may ~~levy a tax not exceeding one fourth of one mill on the dollar of taxable valuation of property in the township~~provide funding from revenues derived from its general fund levy authority for the care, maintenance, and improvement of established cemeteries maintained ~~but not owned~~ by the township.

SECTION 85. AMENDMENT. Section 57-15-28 of the North Dakota Century Code is amended and reenacted as follows:

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~~9 of section 57-15-06.7. The emergency fund may not be considered in determining the budget or the amount to be levied for each fiscal year for normal tax purposes but must be shown in the budget as an "emergency fund" and may not be deducted from the budget as otherwise provided by law. Each county may create an emergency fund, and all taxes levied for emergency purposes by any county, when collected, must be deposited in the emergency fund, and must be used only for emergency purposes caused by the destruction or impairment of any county property necessary for the conduct of the affairs of the county~~,~~ or emergencies caused by nature ~~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.

SECTION 86. AMENDMENT. Section 57-15-28.1 of the North Dakota Century Code is amended and reenacted as follows:

57-15-28.1. ~~Exceptions to tax~~Judgment or claim payment levy limitations in political subdivisions.

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

SECTION 87. AMENDMENT. Section 57-15-30.1 of the North Dakota Century Code is amended and reenacted as follows:

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

1. Whenever any township is indebted to the county in which such township is located and such debt is more than one year past due, the county auditor, upon resolution of the board of county commissioners, shall levy a tax on the property within the township in an amount sufficient to pay the indebtedness, but in no case may the amount of the levy cause the total levy for such township to exceed the maximum levy limitations, including excess levy limitations, provided by law. The county treasurer shall place the taxes collected to the credit of the county in payment or partial payment of the township's indebtedness.

2. Upon the dissolution of a civil township, the board of county commissioners of the county in which the township lies shall attach the territory embraced within such township to such assessment district of the county as the board may deem advisable for the purpose of assessment and taxation. In addition to the other levies provided by law, the board shall levy on the taxable property in the township a sum sufficient to discharge all debts and liabilities of

the township. The county auditor shall enter the levy on the county tax list to be collected by the county treasurer as other county taxes are collected. The county treasurer shall credit the money derived from such levy to a special fund to be used to pay the dissolved township's debts and liabilities. Any balance remaining in the special fund after the payment of the debts and liabilities must be transferred for use for road and bridge purposes within the assessment district to which the territory is attached.

SECTION 88. AMENDMENT. Section 57-15-38 of the North Dakota Century Code is amended and reenacted as follows:

57-15-38. ~~Tax levy for construction fund in cities~~City capital improvements fund levy.

The governing body of any city may levy ~~annually for a period not to exceed ten successive years, for a construction fund,~~ a tax for a capital improvements fund not exceeding ~~the limitation in subsection 19 of~~ten mills under section 57-15-10, when authorized to do so by ~~sixty percent~~a majority of the electors voting upon the question at a ~~regular~~primary or ~~special~~general 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~~.

When authorized by sixty percent or more of the qualified electors voting upon the question at a regular or special election in the city, the governing body of the city may levy and collect an additional tax of ten mills for capital improvements fund purposes under section 57-15-10.

Any excess levy for capital improvements under this section approved by the electors of a city before July 1, 2015, remains effective for ten taxable years or the period of time for which it was approved by the electors, whichever is less, after it was approved, under the provisions of law in effect at the time it was approved. After June 30, 2015, approval or reauthorization by electors of increased levy authority under this section may not be effective for more than ten taxable years.

The ~~construction~~capital improvements 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~~; acquiring real estate as a site for public buildings, maintaining structural and mechanical components of public buildings, and furnishing of public buildings; a city's participating share in urban renewal programs; capital improvements and equipment acquisition and maintaining structural and mechanical components for fire department stations; and capital improvements and equipment acquisition and maintaining structural and mechanical components for stations for police protection services and correctional facilities. 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~~capital improvements fund is to be used. The governing body of the city may create the ~~building~~capital improvements fund ~~by appropriating and setting up in its budget, for~~which may be accumulated in an amount not in excess of twenty percent of the current annual appropriation for all other purposes combined, exclusive of the appropriations to pay interest and principal of the bonded debt, and not in excess of the limitations prescribed by law.

SECTION 89. AMENDMENT. Section 57-15-42 of the North Dakota Century Code is amended and reenacted as follows:

57-15-42. City fire department ~~reserve fund levy~~capital improvements and equipment acquisition funding.

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

SECTION 90. AMENDMENT. Section 57-15-48 of the North Dakota Century Code is amended and reenacted as follows:

57-15-48. ~~Tax~~City levy for emergency purposes.

The governing body of any city by a two-thirds vote may levy a tax annually for snow removal, natural disaster, or other emergency conditions not exceeding the limitation in subsection ~~23~~9 of section 57-15-10. No city may make this levy after the amount of the unexpended funds raised by this levy plus the amount of money due the fund from outstanding taxes equals the amount produced by a levy of five mills on the taxable valuation of property within the city or five dollars per capita, whichever is greater.

SECTION 91. AMENDMENT. Section 57-15-50 of the North Dakota Century Code is amended and reenacted as follows:

57-15-50. ~~Levy authorized for county~~County emergency medical service levy.

Upon petition of ten percent of the number of qualified electors of the county voting in the last election for governor or upon its own motion, the board of county commissioners of each county shall levy annually a tax not exceeding the limitation in subsection ~~23~~10 of section 57-15-06.7, for the purpose of subsidizing county emergency medical services; provided, that this tax must be approved by a majority of the qualified electors of the county voting on the question at a regular or special countywide election. The county may budget, in addition to its annual operating budget for subsidizing emergency medical service, no more than ten percent of its annual operating budget as a depreciation expense to be set aside in a dedicated emergency medical services sinking fund deposited with the treasurer for the replacement of equipment and ambulances. The ten percent emergency medical services sinking fund must be in addition to the annual operating budget for subsidization, but the total of the annual operating budget and the annual ten percent emergency medical services sinking fund may not exceed the approved mill levy. If the county contains a rural ambulance service district or rural fire protection district that levies for and provides emergency medical service, the property within that district is exempt from the county tax levy under this section upon notice from the governing body of the district to the board of county commissioners of the existence of the district.

SECTION 92. AMENDMENT. Section 57-15-51 of the North Dakota Century Code is amended and reenacted as follows:

57-15-51. ~~Levy authorized for city~~City emergency medical service funding.

~~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~~The governing body of a city ~~shall levy annually a tax of not to exceed ten mills upon its taxable valuation,~~may provide funding from revenues derived from its general fund levy authority 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~~.

SECTION 93. AMENDMENT. Section 57-15-51.1 of the North Dakota Century Code is amended and reenacted as follows:

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

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

SECTION 94. AMENDMENT. Section 57-15-53 of the North Dakota Century Code is amended and reenacted as follows:

57-15-53. ~~Tax levy for police~~Police department stations and correctional facilities capital improvements funding.

~~Upon approval of a majority of the electors voting thereon at any regular election or special election called for such purpose, the~~The governing body of any city may ~~levy taxes annually, not exceeding the limitation in subsection 24 of section 57-15-10,~~provide funding from revenues derived from the capital improvements fund levy authority under section 57-15-38 for the purpose of providing additional funds to meet the ~~operational, maintenance, and~~ construction costs and costs of maintaining structural and mechanical components 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~~Any levy under this section approved by the electors of a city before January 1, 2015, remains effective for ten taxable years or for the period of time for which it was approved by the voters, whichever is less, under the provisions of this section in effect at the time it was approved. When the authority to levy under this section expires in a city, any unobligated balance in the police station and correctional facility fund must be transferred to the city capital improvements fund.

SECTION 95. AMENDMENT. Section 57-15-55 of the North Dakota Century Code is amended and reenacted as follows:

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~~10 of section 57-15-10 to provide funds for the provision and operation of a public transportation system within the city under a contract approved by the governing body with a private contractor, or by the city itself.

SECTION 96. AMENDMENT. Subsection 1 of section 57-15-56 of the North Dakota Century Code is amended and reenacted as follows:

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~~12 of section 57-15-06.7 or subsection ~~26~~11 of section 57-15-10. The proceeds of the tax must be kept in a separate fund and used exclusively for the public purposes provided for in this section. This levy must be in addition to any moneys expended by the board of county commissioners pursuant to section 11-11-58 or by the governing body of any city pursuant to section 40-05-16.

SECTION 97. AMENDMENT. Section 57-20-23 of the North Dakota Century Code is amended and reenacted as follows:

57-20-23. County responsible for collecting and transmitting state taxes.

Each county is responsible to the state for the full amount of the taxes levied for state purposes, except such amounts or taxes as have been canceled as uncollectible, or canceled or abated, as provided by law. If any county treasurer proves to be a defaulter, to any amount, of state revenue, ~~such amount must be made up to the state within the ensuing three years by additional levies in such manner in annual amounts as the board of county commissioners may direct. In such case~~the county shall make up the deficiency from revenues derived from the county's general fund levy authority over a period of three years, without interest, and the county can have recourse to the official bond of the county treasurer for indemnity.

SECTION 98. AMENDMENT. Section 57-47-04 of the North Dakota Century Code is amended and reenacted as follows:

57-47-04. ~~Levy of tax to repay~~Funding for loan repayment - Limitation.

Upon the issuance of the evidence of indebtedness, the board of county commissioners ~~shall levy a~~may provide funding from revenues derived from its general ~~tax from year to year upon all of the general taxable property of the county, not exceeding the limitation in subsection 27 of section 57-15-06.7, for the purpose of providing funds sufficient~~fund levy authority to repay ~~the amount of the loan, with interest, at the time of maturity~~a loan under this chapter and under the terms established with the lender. ~~The tax may not exceed three mills for any one year regardless of the number of loans outstanding under this chapter~~County revenue from any other source that is not dedicated or obligated may be used to repay, or serve as collateral for, a loan under this chapter. If a county has issued evidence of indebtedness for acquisition of road machinery or equipment, the board of county commissioners may authorize use of funds derived from the county levy under section 24-05-01 to repay the loan, in addition to any other funding for loan repayment available to the county.

SECTION 99. AMENDMENT. Subsection 16 of section 58-03-07 of the North Dakota Century Code is amended and reenacted as follows:

16. To ~~establish a fund~~authorize the expenditure of funds for the eradication of gophers, prairie dogs, crows, ~~and~~or magpies.

SECTION 100. AMENDMENT. Section 58-17-02 of the North Dakota Century Code is amended and reenacted as follows:

58-17-02. Townships - Parks - ~~Tax levy~~Funding for park purposes.

In townships supporting parks, ~~a levy not exceeding the limitation in subsection 8 of section 57-15-20.2 may be made~~funding may be provided from revenues derived from the general fund levy authority of the township for ~~such~~park purposes~~, but such levies do not apply to property in any city or park district which levies for park district purposes~~.

SECTION 101. AMENDMENT. Section 61-04.1-26 of the North Dakota Century Code is amended and reenacted as follows:

61-04.1-26. ~~Tax may be certified by~~Funding for support of weather modification authority.

The weather modification authority may ~~certify~~request annually ~~to~~that the board of county commissioners ~~a tax of not to exceed seven mills upon the taxable valuation of the property in the county for a weather modification fund. If weather modification services are not provided to the entire county, the weather modification authority may certify annually to the board of county commissioners a tax for a weather modification fund of not to exceed seven mills upon the taxable valuation of the property in the county designated to receive~~provide funding from revenues derived from its general fund levy for support of the authority and to provide weather modification services. The ~~tax shall be levied~~funding under this section approved by the board of county commissioners ~~and may be levied in excess of the mill levy limit fixed by law for taxes for general county purposes. The~~must be deposited in the weather modification fund and shall be used only for weather modification activities in conjunction with the state of North Dakota. ~~The tax certified by the weather modification authority is limited to the period of existence of the weather modification authority as provided for in this chapter.~~

SECTION 102. AMENDMENT. Section 61-24-02 of the North Dakota Century Code is amended and reenacted as follows:

61-24-02. Garrison Diversion Conservancy District created.

The "Garrison Diversion Conservancy District", hereinafter referred to as the "district" consists of that part of the state that is included within the boundaries of the following counties: Barnes, Benson, Bottineau, Burleigh, Cass, Dickey, Eddy, Foster, Grand Forks, Griggs, LaMoure, McHenry, McLean, Nelson, Pierce, Ramsey, Ransom, Renville, Richland, Sargent, Sheridan, Steele, Stutsman, Traill, Ward, and Wells.

The district is a governmental agency, body politic and corporate with the authority to exercise the powers specified in this chapter, or which may be reasonably implied.

Any county may join the district upon application of its board of county commissioners and the approval of the application by the board of directors of the district. ~~Such county is authorized to levy taxes as may be necessary to carry out its part of the agreement for becoming a part of the district, which levy is in addition to the amount that may otherwise be legally levied for county purposes.~~

SECTION 103. TRANSITION. The treasurer of each county, city, township, or other political subdivision maintaining a special fund for which levy authority is eliminated by this Act, by the end of the fiscal year for which deposit of revenue from levy authority is terminated by this Act, shall satisfy any obligations of that fund, transfer the remaining balance to the general fund of the political subdivision, and close out the special fund.

SECTION 104. REPEAL. Sections 4-02-27, 4-02-27.1, 4-02-27.2, 4-02-35, 4-02-37, 4-08-15.1, chapter 4-16, sections 11-11-18, 11-11-20, 11-11-21, 11-11-22, 11-11-23, 11-11-24, 11-11-25, 11-11-45, 11-11-46, 11-11-47, 11-11-59, 11-11-60, 11-11-61, 11-11.1-06, 11-28-12, 11-28-13, 11-28-14, 11-28-15, 11-28-16, 11-28-17, 11-28-18, 11-28-19, 11-28-20, 11-28-21, and 11-28-22, chapters 11-36 and 11-37, sections 18-06-11, 18-07-01, and 18-10-14, chapters 23-18.1 and 23-18.2, sections 32-12.1-12, 32-12.1-14, 40-05-09.1, 40-43-02, 40-43-03, 40-43-04, 40-45-02, 40-57-19, and 40-57-19.1, chapters 49-17.2 and 52-09, sections 57-15-06.3, 57-15-06.5, 57-15-06.8, 57-15-06.9, 57-15-06.10, 57-15-12.2, 57-15-20.3, 57-15-20.4, 57-15-26.3, 57-15-26.5, 57-15-27.2, 57-15-36, 57-15-37.1, 57-15-43, 57-15-44, 57-15-54, 57-15-55.1, 57-15-57, 57-15-59, 57-15-60, and 57-15-62, chapter 57-17, section 58-02-30, and chapter 58-15 of the North Dakota Century Code are repealed.

SECTION 105. REPEAL. Chapter 23-18 of the North Dakota Century Code is repealed.

SECTION 106. EFFECTIVE DATE. Sections 1 through 104 of this Act are effective for taxable years beginning after December 31, 2014. Section 105 of this Act is effective July 1, 2017.

President of the Senate

Speaker of the House

Secretary of the Senate

Chief Clerk of the House

This certifies that the within bill originated in the Senate of the Sixty-fourth Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2144.

Senate Vote:	Yeas 47	Nays 0	Absent 0
House Vote:	Yeas 84	Nays 6	Absent 4

Secretary of the Senate

Received by the Governor at 10:43 A.M. on April 21, 2015.

Approved at 10:32 A.M. on April 22, 2015.

Governor

Filed in this office this 22nd day of April, 2015,

at 2:42 o'clock P. M.

Secretary of State