

Sixty-third  
Legislative Assembly  
of North Dakota

ENGROSSED HOUSE BILL NO. 1199

Introduced by

Representatives Delzer, Bellew, Kempenich

1 A BILL for an Act to create and enact section 57-15-02.2 of the North Dakota Century Code,  
2 relating to referral of a city, county, or park district property tax levy; and to provide an effective  
3 date.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1.** Section 57-15-02.2 of the North Dakota Century Code is created and enacted  
6 as follows:

7 **57-15-02.2. Referral of city, county, or park district budget and levy resolution -**  
8 **Petition - Election - Refund to taxpayers.**

- 9 1. The governing body of a city, county, or city or county park district shall adopt its final  
10 annual budget and levy as a resolution that is subject to referral as provided in this  
11 section. The governing body shall cause publication of notice of adoption of the final  
12 annual budget and levy resolution in the official newspaper of the city, county, or park  
13 district at least seven days before filing the resolution with the county auditor.
- 14 2. The governing body of the city, county, or park district shall cause the question of  
15 approval or rejection of the final annual budget and levy resolution to be placed on the  
16 ballot for consideration of the qualified electors of the city, county, or park district if,  
17 within thirty days after the final annual budget and levy resolution is filed with the  
18 county auditor, a petition to refer the final annual budget and levy signed by ten  
19 percent or more of the total number of qualified electors of the city, county, or park  
20 district who cast votes in the most recent general election in the city, county, school  
21 district, or park district is filed with the governing body of the city, county, school  
22 district, or park district.
- 23 3. Within sixty days after a referral petition under this section is verified as containing a  
24 sufficient number of valid signatures, the governing body shall place on the ballot at a

1 regular or special election of the city, county, or park district the question of approval or  
2 rejection of the final annual budget and levy resolution filed with the county auditor.  
3 The city, county, or park district responsible for placement on the ballot of a referral  
4 measure under this section is responsible for arranging for, conducting, and paying the  
5 cost of an election under this section but may agree to hold the election in conjunction  
6 with elections of other political subdivisions under a cost-sharing agreement.

7 4. If the election under subsection 3 is not held before the deadline for the county auditor  
8 to deliver the tax lists to the county treasurer under section 57-20-06, the county  
9 treasurer shall prepare and distribute tax statements to taxpayers of the city, county, or  
10 park district based on the final annual budget and levy resolution as implemented by  
11 the tax lists delivered by the county auditor. If the election under subsection 3 is  
12 completed before the deadline for the county auditor to deliver the tax lists to the  
13 county treasurer under section 57-20-06 and the result of the election is rejection by  
14 the electors of the final annual budget and levy resolution, the county auditor shall  
15 substitute a levy in the amount determined for the city, county, or park district as its  
16 maximum levy as calculated under section 57-15-01.1 and shall recalculate property  
17 tax lists affecting property within the city, county, or park district on that basis.

18 5. If the election under subsection 3 is not completed before the deadline for the county  
19 auditor to deliver the tax lists to the county treasurer under section 57-20-06 and the  
20 result of the election is rejection by the electors of the final annual budget and levy  
21 resolution, the city, county, or park district maximum levy for the next taxable year is  
22 the amount in dollars determined as the maximum levy allowable as calculated under  
23 section 57-15-01.1 but the taxable year for which the voters rejected the final annual  
24 budget and levy resolution must be excluded from consideration in determining the  
25 maximum levy allowable under section 57-15-01.1.

26 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
27 December 31, 2012.