

HOUSE BILL NO. 1328

Introduced by

Representatives Ertelt, C. Johnson, Pyle, Richter

Senators Kreun, Luick

1 A BILL for an Act to amend and reenact section 57-15-08 and subsection 14 of section 57-15-10
2 of the North Dakota Century Code, relating to mill levy limitations in cities and excess levy
3 limitations for cemetery purposes; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Section 57-15-08 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **57-15-08. General fund levy limitations in cities.**

8 The aggregate amount levied for city general fund purposes may not exceed an amount
9 produced by a levy of one hundred five mills on the taxable valuation of property in the city. A
10 city, when authorized by a majority vote of the electors of the city voting on the question at a
11 regularly scheduled or special election called for such purpose pursuant to a resolution
12 approved by the governing body of the city, may increase the maximum mill levy for general city
13 purposes by not more than ten mills. A city that levies more than two mills for cemetery
14 purposes under section 57-15-10 shall decrease the amount levied for city general fund
15 purposes by the number of mills levied for cemetery purposes in excess of two mills.

16 A city that levied more than one hundred five mills for taxable year 2015 in the combined
17 number of mills levied for general fund purposes plus the number of mills levied for other
18 purposes which were combined into the general fund for taxable years after 2014 may levy for
19 general fund purposes for taxable year 2016 the same number of mills that was levied for those
20 purposes for taxable year 2015. A city may levy for general fund purposes for taxable year 2017
21 one hundred five mills plus seventy-five percent of the combined number of mills exceeding one
22 hundred five that was levied for those purposes for taxable year 2015. A city may levy for
23 general fund purposes for taxable year 2018 one hundred five mills plus fifty percent of the
24 combined number of mills exceeding one hundred five that was levied for those purposes for

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

4 **SECTION 2. AMENDMENT.** Subsection 14 of section 57-15-10 of the North Dakota
5 Century Code is amended and reenacted as follows:

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

8 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
9 December 31, 2018.