

GRIGGS COUNTY COOPERSTOWN, NORTH DAKOTA

County Commissioners

John Wakefield 1st Dist.
Binford
Shawn Steffen 2nd Dist.
Cooperstown
Ron Dahl 3rd Dist.
Cooperstown
Troy Olson 4th Dist.
Cooperstown
Dale Pedersen 5th Dist.
Luverne
Griggs County Courier
Official Newspaper



County Officers

Cynthia M. Anton Auditor
Connie Eslinger Treasurer
Kelly Vincent Recorder & Clerk of Court
Jayme Tenneson State's Attorney
Cia Gronneberg Director of Social Services
Robert S. Hook Sheriff
Wayne Oien Road Supt
Rick Cushman Coroner
Dennis Kubischta Veterans Service Officer
Tax Director
Robert S. Hook DES Coordinator

July 18, 2014

1:00 Call to order & Pledge of Allegiance-roll call
1:05 Approval of Agenda
1:10 Pages 2-8 Read and approve June 25 & July 3, 2014 minutes
1:20 Page 9 Bills –approval to pay
1:35 Pages 10-16 Road Superintendent/911 Coordinator Wayne Oien
2:00 Pages 17-19 Sheriff/DES Coordinator Robert Hook

INFO TO BE ADDRESSED WHEN TIME ALLOWS

Bryan Pfeifer – lawn care
Pages 20-21 St Alexius Quarterly Report
Pages 22-24 NDACO Conference
Page 25 Letter from Tax Director
Page 26 Election Report and cities charges
Law Enforcement Agreement (Ron Dahl) & Storage of evidence
Griggs County Website
Pages 27-28 Superintendent of Schools position
Existing Courthouse
Page 29 Red River Basin
Page 30-107 2015 Budgets

Meeting adjourned @ pm and next meeting date August 1, 2014 @ 1pm



The Board of County Commissioners met in regular session on Wednesday, June 25, 2014 at 1:00 pm.

Chairman Troy Olson opened the meeting and asked everyone to stand for the Pledge of Allegiance.

Chairman Troy Olson took roll call and present were Commissioners John Wakefield, Dale Pedersen, Ron Dahl, Shawn Steffen and Troy Olson. Also present were Tax Director Emily Wigen, Treasurer Connie Eslinger, CPA Harold Rotunda, Road Superintendent/911 Coordinator Wayne Oien, State Court Administrator Sally Holewa, State Court Administrator Rod Olson, Assistant State Court Administrator Scott Johnson, Assistant Court Administrator 2 Chris Iverson and Citizen Dennis Halvorson.

Chairman Troy Olson opened discussion on the presented agenda. Motion by Shawn Steffen to approve the agenda as presented, second by Dale Pedersen and called for discussion three times with all ayes, no nays and carried.

Chairman Troy Olson opened the floor for discussion on reviewing the June 6 and 12, 2014 minutes. There was discussion on some changes made before the meeting and Chairman Troy Olson asked if there were any changes that need to be made to the June 6, 2014 minutes. Motion by Ron Dahl to dispense with the reading of the minutes and approve June 6, 2014 minutes as presented, second by Shawn Steffen and called three times for discussion with all ayes, no nays, and carried. Chairman Troy Olson asked if there were any changes that needed to be made and if there were not he would entertain a motion to accept the June 12, 2014 minutes as presented and it was moved by Shawn Steffen to dispense with reading and approve the June 12, 2014 minutes as presented, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

Chairman Troy Olson opened the floor to discussion on presented bills. There was discussion on donation of time by Kraft Architects, which fund to pay it from and could it be paid by Building Authority. Motion by Shawn Steffen to approve the auditors warrants and vouchers as presented, second by Dale Pedersen and called three times for discussion with roll call vote: John Wakefield-aye, Dale Pedersen-aye, Ron Dahl-aye, Shawn Steffen-aye, Troy Olson-aye and carried.

6364-6401	Payroll	33,127.68
18271	Griggs County	16,484.76
18272	Aggregate Industries	1,455.76
18273	Ameripride Services	63.53
18274	Cynthia Anton	45.00
18275	Cardmember Service	380.98
18276	Cardmember Service	34.00
18277	CNA Surety	50.00
18278	Coachman Inn	49.20
18279	Diane Cowdrey	25.00
18280	Connie Eslinger	45.00
18281	Grand International Inn	270.00
18282	Greatamerica Financial Svcs	121.41
18283	Griggs County	10,892.68
18284	GC Building Authority	10.00
18285	Griggs County Treasurer	62.75
18286	Hanson's Electric	133.28
18287	Hoag and Sons	99.24
18288	Insure Forward	29,450.00
18289	John Deere Financial	77.33
18290	Kadmas, Lee & Jackson, PC	11,745.33

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207

18291	Kraft Architects, Inc.	7,375.00
18292	Kathleen A Larson	25.00
18293	Connie MacKenzie	30.00
18294	Marco Inc.	744.15
18295	Connie MacKenzie	25.00
18296	NDNA	72.80
18297	ND Insurance Department	30.00
18298	New Century Press	3,153.12
18299	Postmaster	756.00
18300	Quill	65.39
18301	Betty Stabenow	5.80
18302	Verizon	106.02
18303	Verizon	44.84
18304	Christine Watne	32.90
18305-315	Elections	1,535.72

Chairman Troy Olson opened the floor for discussion on 2013 Audit presented by CPA Harold Rotunda. The only thing that changed was making sure that the courthouse was under the building fund. The format of the audit was discussed and how the Commission would like to see it. They agreed the audit looked fine the way CPA Harold Rotunda presented it. They thanked CPA Harold Rotunda for his time. There was discussion about the Year End Total report and Auditor Cindy Anton will get it to the Commission at the next meeting. Motion by John Wakefield to approve the 2013 Audit that was presented by CPA Harold Rotunda, second by Dale Pedersen and called three times for discussion with roll call vote: John Wakefield-aye, Dale Pedersen-aye, Ron Dahl-aye, Shawn Steffen-aye, Troy Olson-aye and carried. The Audit will be sent to the Bank of North Dakota and Public Financial Management. The county has not paid CPA Harold Rotunda for last year so he will be billing us for two years and it may set us over budget.

Chairman Troy Olson opened the floor for Sutton Pub Beer & Liquor License. Auditor Cindy Anton presented the Beer and liquor license renewal for Sutton Pub that was typed and just needed Chairman Troy Olson's signature. This license is good for six months and would start on July 1, 2014. Motion by John Wakefield to renew the Sutton Pub's Liquor License, second by Shawn Steffen and called three times for discussion with all ayes, no nays and carried.

Chairman Troy Olson opened the floor for discussion on Township Road Report that is sent to the State Treasurer's Office every other year. It tells how many miles are in the townships and it hasn't changed this year from two years ago. It is due by July 1, 2014. Motion by Dale Pedersen to sign the township road mile certification report and send to the State Treasurer's Office, second by Ron Dahl and called three times with all ayes, no nay and carried.

Chairman Troy Olson opened the floor for discussion on NDPERS Affordable Care Act. Auditor Cindy Anton spoke about going to NDPERS ACA meeting to get proper training on how to do it. Everyone that works for the county has to have the opportunity to participate in NDPERS. If a county has less that 50 employees, there are specific rules you have to follow and we have 40 or more employees. Auditor Cindy Anton also stated that she would like the Auditor's office to be the point of contact for NDPERS ACA. Cindy Anton also stated that they may be able to participate in the meeting online, and it would be better to participate so we know what is going on. Motion by Ron Dahl to make the Auditor's Office the primary contact for NDPERS ACA, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

Chairman Troy Olson opened the floor for discussion on Griggs County Website. Commissioner Ron Dahl spoke about having the 2013 Audit put onto the website for the public to view. There was discussion about who would be able to post and make changes to the website. The Commission would have OK what goes onto the website. If someone would like to see something go onto the website, they need to make a list and the

Commission would approve or disapprove it. If it is ongoing, then it would be OK to post without having the Commission approval each time, such as minutes for Commission meeting. There was also discussion about the Richland County Website. Richland has a computer program that allows the tax program to upload information to the website and it was offered to us at no charge. What the software would do is run a report and put it on the website for the public. Motion by John Wakefield to have Commissioner Ron Dahl to proceed with making the property tax available to the public like Richland County has, second by Shawn Steffen and called three times for discussion with roll call vote: John Wakefield-aye, Dale Pedersen-aye, Ron Dahl-aye, Shawn Steffen-aye, Troy Olson-aye and carried.

Chairman Troy Olson opened the floor for discussion on Clerk of Court Office with State Court Representatives present. Court Administrator Rod Olson introduced State Court Administrator Sally Holewa and Assistant State Court Administrator Scott Johnson. Court Administrator Rod Olson gave the floor to State Court Administrator Sally Holewa to explain or answer questions on how the Court System works.

Motion by John Wakefield to take a five minute recess, second by Ron Dahl and carried with all ayes, no nays.

Chairman Troy Olson called the meeting back to order. State Court Administrator Sally Holewa explained to the Commission how the Court System started and where it is at now. State Court Administrator Sally Holewa explained that they have done studies on how long certain tasks should take and that determines how much time the state will pay for based on the work load. The State will pay for a .48 employee in Griggs County. Some counties hire more than what the State provides so there is a person there all the time to answer phones and whatever else needs to get done. The county has a contract with the State Court System and will reimburse 100% of a .48 Clerk of Court employees' wages and benefits. It was determined by mutual agreement that a .48 employee was sufficient to satisfy the requirements of the State Court and County Commission for Clerk of Court services. This will be discussed more at budget time. The Commission thanked State Court Administrator Sally Holewa for her time.

Motion by Ron Dahl to recess for Weed Board Meeting, second by Shawn Steffen and called three times for discussion with all ayes, no nays and carried

Chairman Troy Olson reconvened the Commission meeting and opened the floor to Tax Director Emily Wigen floor to finalize of 2014 Griggs County Equalization. There was discussion on what Tax Director Emily Wigen's schedule would be if she wins the election in Steel County and she agreed that she would train a replacement is she is voted in with her taking office in Steel County starting April 2015.

Tax Director Emily Wigen reviewed changes in Greenfield Township on three modifiers for one parcel which are: rock from 7% to 15%; .56 added to road because it widens; and 7 acres into marsh category. Motion by John Wakefield to approve 2014 equalization on Greenfield Township, second by Shawn Steffen and called three times for discussion with roll call vote: John Wakefield-aye, Dale Pedersen-aye, Ron Dahl-aye, Shawn Steffen-aye, Troy Olson-aye and carried.

Tax Director Emily Wigen reviewed reassessment of Willow, Bryan and Rosendal Townships and she had a handout showing changes on these properties for years 2009 through 2014. Increases at Red Willow Lake were mostly residences in Willow and Rosendal Townships; John Wakefield to recuse himself from voting; average market value increase of \$1,000; have the steps been followed for equalization; if the county is out of compliance the State can step in; reassessing is not on the table at this time but can be done in the future; and discussion on the increase of taxes on the taxpayer. Motion by Ron Dahl to keep Willow Township 2014 equalization at the 2013 market valuation, second by Shawn Steffen and called three times for discussion with roll call vote: John Wakefield-recused, Dale Pedersen-aye, Ron Dahl-aye, Shawn Steffen-aye, Troy Olson-aye and carried.

Tax Director Emily Wigen reviewed reassessment of Bryan Township on change from farmland to residential, residential structure increases, commercial structure increase and residential lot increases. Motion by Ron Dahl to keep Bryan Township 2014 equalization at the 2013 market valuation, second by John Wakefield and there was discussion on Eggermont property increase on residential structure; Overby property has lot and structure increase; Saxberg property has a residential lot and structure increase; there were no properties that went from exempt to taxable; Rickford property had commercial and residential increase with 5 acres changing from residential to commercial; all above increases were denied; there was discussion on how different assessors assess property differently; government keeps raising taxes when government should become more efficient; and called three times for discussion with roll call vote: John Wakefield- aye, Dale Pedersen- nay, Ron Dahl-aye, Shawn Steffen-aye, Troy Olsen- nay and carried. There was discussion on hoping that taxpayers would come to the Commission about their taxes.

Tax Director Emily Wigen reviewed Rosendahl Township with two changes on residential changes on Haines property. Motion by Ron Dahl to keep Rosendahl Township 2014 equalization at the 2013 market value, second by Shawn Steffen and called three times for discussion with roll call vote: John Wakefield-aye, Dale Pedersen-aye, Ron Dahl-aye, Shawn Steffen-aye, Troy Olson-aye and carried. Commissioners thanked Tax Director Emily Wigen for her time. There was discussion on changing modifiers for pastureland and the modifiers need to be turned into the State the year before for approval. There was discussion on pastureland being taxed as cropland and it should be taxed at what it is used for. Motion by Ron Dahl to approve closing the Tax Equalization for 2014, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

Chairman Troy Olson opened the floor for discussion on Superintendent of Schools position. Deputy Auditor Samantha Quast reported that she has been working on the paper work for Superintendent of Schools and there is a conference on July 13-15 that she would like to attend and asked the Commission to approve since nothing was budgeted for the position. It would come out of the courthouse fund for her travel, registration, meals, and hotel. When the Commission meet again in July, Deputy Auditor Samantha Quast will have the remaining paper work done for the Commission to sign off on. Motion by Shawn Steffen to allow Deputy Auditor Samantha Quast to go to the conference in Grand Forks and have the expenses come from the courthouse fund, second by Dale Pedersen and called three times for discussion with roll call vote: John Wakefield-aye, Dale Pedersen-aye, Ron Dahl-aye, Shawn Steffen-aye, Troy Olson-aye and carried. Commission thanked Deputy Auditor Samantha Quast.

Road Superintendent Wayne Oien updated the Commission on the road projects. The box culvert is in the Sutton road; there is just some finishing on the slopes that needs to be done yet. Mayo Construction is going to start patching spots on the Sutton road on June 26th. Mayo Construction has pushed back putting the culverts back in the overlay and that will be done mid-July. The chip seal will be after July 27. Commission thanked RS/911C Wayne Oien for his time.

Chairman Troy Olson opened the floor for discussion on CCM Consulting Group proposal. There was discussion on hiring an auditor to help Kraft Architects. Before Construction Engineers gets their money, there should be an audit done to verify the cost. There was also discussion about the grant and what it was going to cost to upkeep the existing courthouse.

Chairman Troy Olson opened the floor for Badlands Environmental testing on old courthouse. The Commission had requested Badlands Environmental Consultants, Inc. to test for mold and Badlands Representative Kayla Hardy was here on June 23 to do mold testing in the basement, outside, and main floor. The results came back higher than four years ago.

Motion by John Wakefield to adjourn meeting at 4:12 pm and meet again in regular session on Thursday, July 3, 2014, at 1 pm, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

2015

The Board of County Commissioners met in regular session on Thursday, July 3, 2014 at 1:00 pm.

Chairman Olson opened the meeting and asked everyone to stand for the Pledge of Allegiance.

Chairman Olson took roll call and present were Commissioners Wakefield, Pedersen, Dahl, Steffen-late and Olson. Also present were Treasurer Eslinger, Road Superintendent/911 Coordinator Oien, Tax Director Wigen, State's Attorney Tenneson and Citizen Dennis Halvorson.

Chairman Olson opened floor for any changes to the agenda and it was moved by Wakefield to accept the agenda as presented, second by Pedersen and called for discussion three times with all ayes, no nays, and carried.

Chairman Olson opened the floor for discussion on monthly office reports. Motion by Pedersen to accept the monthly office reports as presented, second by Dahl and called three times for discussion with all ayes, no nays and carried.

Chairman Olson opened the floor for discussion on bills presented. There was discussion on storage that was rented when it could be stored on county property. Motion by Wakefield to approve the bills as presented, second by Pedersen and called for discussion three times with roll call vote: Wakefield-aye, Pedersen-aye, Dahl-aye, Olson-aye and carried.

6330-6363	Payroll	31,916.74
18316	Aberdeen Finance	351.98
18317	Avesis	177.26
18318	Colonial Life Insurance	612.78
18319	Griggs County	15,966.67
18320	Griggs County	12,971.26
18321	Healthplan Services, Inc.	1,027.00
18322	NDPEA	100.22
18323	Allard Trophy Company	36.00
18324	Andel's Auto Body	2,926.93
18325	Aneta Ambulance	39.86
18326	Arrowwood Prairie Coop	4,255.81
18327	Badland Envimental Consultants	1,200.00
18328	Barnes County Correctional Facility	755.00
18329	BW Fargo Doublewood Inn	149.40
18330	Bin City Bulk	1,742.29
18331	Border States Paving	938.48
18332	City of Cooperstown	238.57
18333	Coachman Inn	2.72
18334	Comfort Inn-Bismarck	74.00
18335	Community Medical Center Hospital	3,537.48
18336	Community Medical Center Hospital	2,484.16
18337	Cooperstown Ambulance	606.02
18338	Cooperstown True Value	57.14
18339	Edlund Motor Company	236.30
18340	Connie Eslinger	142.10
18341	HE Everson	67.98
18342	Garrison Conservancy District	707.45
18343	Griggs County	17,405.12
18344	Griggs County Historical Society	176.85

18345	Griggs County Job Development Authority	799.03
18346	Griggs County Library	2,189.58
18347	Griggs County Soil Conservation	742.83
18348	Griggs County Telephone Co	1,600.57
18349	Jill Haakenson	185.25
18350	ITD	628.00
18351	Inter Community Tele Co.	150.00
18352	Lyle Signs, Inc.	2,065.00
18353	Main Street Storage	55.00
18354	Mayo Construction Co., Inc.	201,615.75
18355	McHenry Ambulance	61.61
18356	Merchants Capitol Resources	24,215.12
18357	NDACO	413.27
18358	NDACS	75.00
18359	ND County Auditors Assoc.	80.00
18360	ND Insurance Department	171.55
18361	ND State's Attorney Assoc.	300.00
18362	Nelson-Griggs Health District	1,670.45
18363	New Century Press	721.07
18364	Ottertail Power Co.	1,212.15
18365	Bryan Pfeifer	65.00
18366	Reiten, Inc.	44.00
18367	Seaboard Asphalt Products	5,411.50
18368	State Treasurer	773.30
18369	Tj's Electics	422.50
18370	Miki Tanner-Bendickson	19.99
18371	Jayme Tenneson	132.83
18372	V-W Motors	367.33
18373	Verizon	657.45
18374	Water Management Board	2,322.29
18375-89	Human Services	5,083.78
18390-92	Cities	30,406.04
18393-98	Schools	68,077.75
18399	ND State Radio	3,652.74

Chairman Olson opened the floor to RS/911C Oien: Mayo's Progressive Estimate #1; first estimate on the Sutton road is \$201,615.75 and needs to be signed and paid and then it will be reimbursed: amending 2014 Road Budget on state money that may be reimbursed. Pedersen moved to pay and sign the Mayo Construction estimate of \$201,615.75 from FAR, second by Wakefield and called three times for discussion with roll call vote: Wakefield-aye, Pedersen-aye, Dahl-aye, Olson-aye and carried. RS/911C Oien presented the reimbursement of \$189,000 request to Commission for Chairman Olson to sign. Motion by Wakefield to approve the request on reimbursement on HBI358 in the amount of \$189,733.86 second by Pedersen and called three times for discussion with roll call vote: Wakefield-aye, Pedersen-aye, Dahl-aye, Olson-aye and carried. There was discussion on FAR Road Damage by the Sheyenne River on County Road 2 and they decided to put up warning signs and wait until it becomes a hazard. RS/911C Oien also discussed with the Commission on County weed spraying and Commission requested the he look into what he would need to perform weed spraying and report back to them.

Motion by Wakefield to have a 5 minute recess, second by Dahl and carried with all ayes, no nays.

Commissioner Steffen joined the meeting.

Chairman Olson reconvened the meeting and opened the floor for discussion on whether to reopen the 2014 Griggs County Tax Equalization with Tax Director Wigen present. Motion by Wakefield to reconvene the Tax Equalization, second by Dahl and called for discussion. There was discussion about what would be the benefits to reconvene 2014 Griggs County Tax Equalization and what should change for next year's Tax Equalization. Called three times for discussion will roll call vote: Wakefield-aye, Pedersen-nay, Dahl-aye, Steffen-nay, Olson-nay and not passed.

Chairman Olson asked that they review the minutes from June 6 & 25, 2014. There was discussion on minutes from June 6th, 2014 that were approved at the June 25, 2014 meeting needing to be amended. Motion by Wakefield to dispense with reading of the minutes and to approve the amended June 6th, 2014 minutes as presented, second by Pedersen and called three times for discussion with all ayes, no nays and carried. There was discussion on needing amendments to the June 25, 2014 minutes. Motion by Dahl to dispense with the reading of the June 25, 2014 minutes and to table them until the next meeting, second by Pedersen and called three times for discussion with all ayes, no nays and carried.

Chairman Olson opened the floor for discussion on Social Services Board reappointment of JoAnn Hagle and the need to find someone to replace Allan Stokka on Social Service. Commission requested Pedersen to find replacement for Allen Stokka. Motion by Steffen to reappoint JoAnn Hagle for another term, second by Pedersen and called three times for discussion with all ayes, no nays and carried. There was also discussion on the leaky window at Social Services building and Commissioner Wakefield agreed that he would call someone to get it fixed.

Chairman Olson opened the floor for discussion on reviewing new website. There was discussion on what the Commission would like the website to look like and Commissioner Dahl agreed to work with IT Palm on how the Commission would like to see the new website to look.

Chairman Olson opened the floor for discussion on Existing Courthouse. They discussed the Historical Grant Application and decided not to apply for it at this time. They reviewed what would be the best way to go forward with the new courthouse and DES Grant. States Attorney Tenneson joined the meeting and discussion. There was also an update on insurance of the New Building and there was no change.

Motion by Wakefield to amend the agenda to add Social Services Memorandum of Understanding, second by Steffen and called three times for discussion with all ayes, no nays and carried.

Chairman Olson opened the floor to States Attorney Tenneson on Social Services Memorandum of Understanding. States Attorney Tenneson asked the board for their blessing to look into the Memorandum of Understanding and the legal side. States Attorney Tenneson agreed to mediate the situation.

Motion by Wakefield to adjourn meeting at 4:10 pm and meet again in regular session on Friday, July 18, 2014, at 1 pm, second by Steffen and called three times for discussion with all ayes, no nays and carried.

These minutes are not approved.

ATTEST: Samantha Quast
Deputy Auditor

Olson
Chairman

COMMISSIONERS PROCEEDINGS

AUDITOR'S WARRANTS

6437-6473	32,874.29	Payroll	GEN-11320.91,CWB-6034.80,IR-83.71 FAR-10008.37,CA-505.98,VSO-267.03 911-262.50,RC-4223.00,WD-167.99
18400	16,463.48	Griggs County	DED-12915.96,SS-3234.12,T125-313.40
	49,337.77	Total	

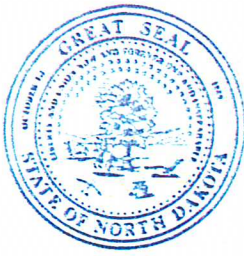
JUIY VOUCHERS

34.95	Agvis Laboratories Inc	EXT-Soil Sample
29.50	Allard Trophy Company	GEN- SQ Nameplate
64.44	Ameripride Services	GEN-CH
221.34	Cynthia M Anton	GEN-Convention
2,002.50	Applied Concepts, Inc	GEN-Des
59.29	Brown & Saenger	EXT-Supplies
23.23	Cardmember Service	GEN-Supplies
16.98	Cooperstown True Value	GEN-Supplies
40.00	Connie Eslinger	GEN-G&F Help
32.45	Fargo Rubber Stamo Works Inc.	GEN-Notary Stamp
179.90	Grand International Inn	GEN-Travel
714.90	Griggs County	GEN-296.96 RD-233.15 CWB-150.8 WD-3.15 CA-13.43 VSO-6.08 SA-11.33
50.00	Griggs Co. Sheriff's Office	GEN-Car Wash Fund
149.40	Hampton	GEN-Travel
35,062.82	Kadrmass, Lee & Jackson, PC	RD- Chip Seal & Overlay
80.00	NDACO	GEN-Convention
350.00	ND Dept. Of Insurance	RD-Tanks
13.76	Ottertail Power Co	GEN-Electric
154.00	Samantha Quast	GEN-Conference
40.00	Christy Ronningen	GEN-G&F Help
12,866.00	South Central Adult Services	GEN-Senior Citizens
250.00	ST. Alexius Prime Care	SS-Health
6.50	The Independent	WD-Publishing
86.00	TJ's Electronics	GEN-Labels
3,369.35	Town & County CO-OP	GEN-Travel <i>CH 1806 RD-3300-24 CA-5105</i>
640.00	Tyler Technologies, Inc	GEN-DocuPro
1,183.41	US Postal SVC	CA-Election
275.00	Vanguard Appraisals, Inc	TAX-Software
105.98	Verizon	CWB-Cell Phone
58,062.87	Washburn Township	RD-Repair

116,164.57 Total
~~2,002.50~~
114,162.07

ATTEST: Cynthia M. Anton
Auditor/Deputy

[Signature]
Chairman



North Dakota Department of Transportation

Grant Levi, P.E.
Director

Jack Dalrymple
Governor

May 15, 2014

TO: Chairperson, Board of County Commissioners

COUNTY STRUCTURES 20 FEET AND LONGER THAT NEED LOAD LIMIT POSTINGS

The enclosed listing reflects which bridge(s) needs posting action or data feedback for the bridge inventory to reduce possible liability for your county. The summary sheet(s) lists structures that require load limit postings can be kept for your record. The most recent bridge inspection of structures, with a span of 20 feet and longer, is the basis for these comments.

Three tons is the minimum load rating a bridge must have to remain open to traffic.

Bridges requiring Load Limit postings may be posted with either the inventory or operating ton rating. Attachment "A" should assist you with which signing layout to use. The goal is to be consistent statewide for posting so drivers are provided with the same message format wherever they go in the state.

Also enclosed is a letter for each structure where any posting action taken is to be recorded and returned. Make sure the person responsible for your bridges gets this information and returns it to us.

The Local Government Division needs your updated structure information no later than October 10, 2014. Earlier responses would be appreciated. Call me at 701-328-2217, or Bryon Fuchs at 701-328-2516, if you have any questions.

PAUL BENNING, P.E. – LOCAL GOVERNMENT ENGINEER

38:blf

Enclosures

c: County Engineer or Road Supervisor (letter & attachment)

RS/10

INSTRUCTIONS FOR POSTING WEIGHT LIMITS
ON
COUNTY BRIDGES

- Priority I Post all unposted bridges as soon as possible (data from last inventory provided).
- Priority II Update signs as conditions or re-rating change present weight limits.

NOTE: All bridges should be posted using one of the following sign types. Either the inventory ton or the operating ton is the maximum posting to be used. The choice of which one is left up to your discretion at each bridge site.

- A. The new rating is in the HS format (e.g. the first digit is a 2). If the last two digits are less than 36 and more than 21, then post by using sign R12-1.

Examples: Where range is above 21 or less than 36

WEIGHT LIMIT 22 TONS	WEIGHT LIMIT 22 TONS	WEIGHT LIMIT 22 TONS	WEIGHT LIMIT 22 TONS
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(all are R12-1 24"x30")

- B. The new rating is in the HS format (e.g. the first digit is a 2). If the last two digits are 21 or less, then post by using sign R21-4.

Examples: Where range is 21 or less

WEIGHT LIMIT 2 TONS PER AXLE 5 TONS GROSS	WEIGHT LIMIT 5 TONS PER AXLE 12 TONS GROSS	WEIGHT LIMIT 9 TONS PER AXLE 21 TONS GROSS
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{0.444x5=2 (max/axle)}

{0.444x12=5 (max/axle)}

{0.444x21=9 (max/axle)}

(All are R12-4 36"x24")

TO Griggs County
FROM Paul Benning, Local Government
DATE: March 27, 2014

SUBJECT Bridge Requiring Load Limit Posting

Bridge Number: 20-123-15.0
Location: 5 E I N OF COOPERSTOWN

According to the latest bridge inspection and inventory data on record with the Bridge Division, bridge number 20-123-15.0 lacks proper Load Limit Signs. FHWA Regulations require that any bridge with an operating rating of less than legal loads must be posted for a Load Limit that does not exceed the Operating Rating. The legal load in North Dakota is an HS20 truck which weighs 36 tons. Since bridge number 20-123-15.0 is less than 36 tons, it must have Load Limit Signs.

Bridge number 20-123-15.0 has an Operating Rating of 16.0 Gross Tons and an Inventory Rating of 8.0 Gross Tons. It is your option to post the bridge at any tonnage you want as long as it is equal to or less than the maximum operating tonnage. Two types of signs (shown on attachment) are recommended in order to provide drivers with a more consistent messages statewide. Please complete the following after you have posted this bridge.

Bridge number 20-123-15.0 is posted at _____ Tons.

Type of sign used (R12-1, R12-4, or Other) _____

Date Bridge was posted: _____

Other Remarks: _____

Work Done By Whom: _____ On Date: _____

If you have any questions, please call me at 328-4334. Please return this form by June 25, 2014 (Earlier Response Appreciated) to:

Local Government Division
ND Department of Transportation
608 East Boulevard Ave.
Bismarck, North Dakota 58505-0700

PJ-12

GRIGGS COUNTY COOPERSTOWN, NORTH DAKOTA

County Commissioners

John Wakefield 1st Dist.
 Shawn Steffen 2nd Dist.
 Ron Dahl 3rd Dist.
 Troy Olson 4th Dist.
 Dale Pedersen 5th Dist.
 Griggs County Courier
 Official Newspaper



County Officers

Cynthia M. Anton Auditor
 Connie Eslinger Treasurer
 Kelly Vincent
 Recorder & Clerk of Court
 Jayme Tenneson State's Attorney
 Robert Hook Sheriff
 Wayne Oien Road Supt.
 Rick Cushman Coroner
 Dennis Kubischta
 Veterans Service Officer
 Barbara Anderson Tax Director
 Robert Hook DES Coordinator

July 18, 2014

Bryon Fuchs
 North Dakota Department of Transportation
 608 East Boulevard Avenue
 Bismarck, North Dakota 58505-0700

HB 1358 FUNDING REIMBURSEMENT REQUEST PROJECT CNOA-2003(058)

Griggs County is requesting reimbursement on the above referenced project. Griggs County is requesting \$29,976.05, which is 90% of the total cost (\$33,306.72) we have spent on this project from June 25, 2014 to July 14, 2014.

Preliminary engineering cost:	<u>\$3,838.50</u>
Right of way cost:	<u>\$0.00</u>
Utility relocation cost:	<u>\$0.00</u>
Construction engineering cost:	<u>\$26,137.55</u>
Construction:	<u>\$0.00</u>
Total Cost (from June 25, 2014 to July 14, 2014):	<u>\$29,976.05</u>

Attached you will find the appropriate documents for your review.

If there are any questions call me at 701-797-2922 or Cindy Anton, Auditor, at 701-797-3117.

Troy Olson
 Chairperson, Griggs County Commission

13

47.9

County Labor

Employee Name or Number	Date	Job Description	Hours	Hourly Rate	Total Cost	State Funds (90%)	Local Funds (10%)
					\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00
Sub-Total					\$0.00	\$0.00	\$0.00

County Equipment

Equipment	Date	Job Description	Miles/Hours	Rate/Unit	Total Cost	State Funds (90%)	Local Funds (10%)
					\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00
Sub-Total					\$0.00	\$0.00	\$0.00

County Owned Materials

Material	Date	Job Description	Qty	Unit Cost	Total Cost	State Funds (90%)	Local Funds (10%)
					\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00
Sub-Total					\$0.00	\$0.00	\$0.00

Contractor/Engineering/Other Invoices

Vendor Name	Date	Invoice #	Unit Cost	# of Units	Total Cost	State Funds (90%)	Local Funds (10%)
KLJ - Design Engineering	7/14/2014	10022621	\$4,265.00	1.00	\$4,265.00	\$3,838.50	\$426.50
KLJ - Construction Engineering	7/14/2014	10022622	\$29,041.72	1.00	\$29,041.72	\$26,137.55	\$2,904.17
				1.00	\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00
Sub-Total					\$33,306.72	\$29,976.05	\$3,330.67

Total **\$33,306.72** **\$29,976.05** **\$3,330.67**



Invoice

Invoice Number: 10022621
Invoice Date: 07/14/2014
Invoice Terms: NET 30
Page 1 of 1

To: GRIGGS COUNTY AUDITOR
PO BOX 511
COOPERSTOWN, ND US 58425-7315

Attention: Cindy Anton
Project: 9313105
Manager: KRAUSE, JENNIFER
Professional Services for the Period Ending 06/28/2014

Please Remit To
Kadmas, Lee & Jackson, Inc
PO Box 4130
Bismarck, ND 58502
Phone: 701.355.8400

Griggs County Sutton Rd Overlay County
Highway 3 from ND Hwy 200 South 8.5 Griggs
County, ND

Task: 2

Contract Amount: \$85,300.00
Previous Billing: \$81,035.00
Current Billing: \$4,265.00
Contract Amount Remaining: \$0.00
Design Engineering: \$4,265.00
Billing Total: \$4,265.00

Current Invoice Amount

\$4,265.00

2015



Invoice

Invoice Number: 10022622

Invoice Date: 07/14/2014

Invoice Terms: NET 30

Page 1 of 1

To: GRIGGS COUNTY AUDITOR
PO BOX 511
COOPERSTOWN, ND US 58425-7315

Please Remit To
Kadmas, Lee & Jackson, Inc
PO Box 4130
Bismarck, ND 58502
Phone: 701.355.8400

Project: 9313105.1
Manager: KRAUSE, JENNIFER

Griggs County Sutton Rd Overlay Construction
County Highway 3 from ND Hwy 200 South 8.5
Griggs County, ND

Professional Services for the Period Ending 06/28/2014

Task: 3 **Construction**

Contract Amount: \$162,000.00
Previous Billing: \$9,199.64
Current Billing: \$29,041.72
Contract Amount Remaining: \$123,758.64

Engineer
Environmental Planner
Surveyor
CADD Technician
Engineering Technician

Total: \$29,041.72

Billing Total: \$29,041.72

Current Invoice Amount

\$29,041.72

PS-116



ND Department of Emergency Services

PO Box 5511

Tel: (701) 328-8100

Email: nddes@nd.gov

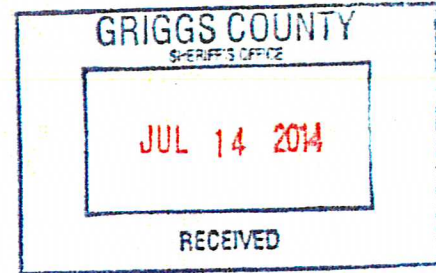
Bismarck, ND 58506-5511

Fax: (701) 328-8181

Website: www.nd.gov/des

Ensuring a safe and secure homeland for all North Dakotans

July 14, 2014



Mr. Robert Hook
Griggs County
PO Box 574
Cooperstown, ND 58425

SUBJECT: 2011 State Homeland Security Grant Program

Dear Mr. Hook:

An electronic deposit in the amount of \$64,276.76 has been made to your account for the approved 2011 State Homeland Security Grant Program. An invoice is included indicating the amount of the Grant being paid at this time.

Sincerely,

Greg M. Wilz
Director

GMW/rh
Enclosure

PS 17

Payment Data: 07/11/2014		Reference: 01999553				
Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discounts	Late Charges	Paid Amount
P2793-Griggs County	Jul/10/2014	00074703	64,276.76	0.00	0.00	64,276.76

Vendor Number	Name	Bank Charge	Transfer Cost Cd
000003315	GRIGGS COUNTY	\$0.00	

Reference	Date	Total Gross Amt	Total Discounts	Total Late Charges	Total Paid Amt
01999553	Jul/11/2014	\$64,276.76	\$0.00	\$0.00	\$64,276.76

ADJUTANT GENERAL
 OFFICE OF ADJUTANT GENERAL
 BISMARCK, ND 58506-5511

ELECTRONIC PAYMENT ADVICE

Electronic Payment (ACH/EFT/Wire) deposited to your account

Date	Payment Amount	Reference
Jul/11/2014	\$64,276.76	01999553

GRIGGS COUNTY
 TREASURERS OFFICE
 PO BOX 340
 COOPERSTOWN, ND 58425-0340

29.18

FY 2011 State Homeland Security Grant Program***EOC****County* Griggs

<i>Applicant ID</i>	<i>Applicant</i>	<i>Grant Code</i>	<i>Grant #</i>
A0020	Griggs County	A0020-002-2011-EOCHQ	167

Mr. Robert Hook
 PO Box 574
 Cooperstown ND 58425

<i>Payment #</i>	<i>Invoice Date</i>	<i>Payment Amount</i>
1	7/10/2014	\$64,276.76

<i>Payments</i>	<i>Grant Amount</i>	<i>Total Paid Out</i>	<i>Balance</i>
1	\$988,500.00	\$64,276.76	\$924,223.24

Dept ID - Cost Center 1003
Account - Object Code 712115
Class - Appn Type 54060
Fund P2881
Grant No FY P288-11

June 30, 2014

CINDY ANTON
GRIGGS COUNTY
P.O. BOX 511
COOPERSTOWN, ND 58425

Dear Cindy:

The St. Alexius Employee Assistance Program provides quarterly Utilization Reports. During the second quarter of 2014, your organization did not have any activity relative to utilization; therefore, we have omitted providing the Utilization Report. However, we are enclosing an Employee Assistance Program Utilization Summary.

Hope Schiele, LAPC, will be piloting a new webinar format for Enhancing Excellence Program in September 2014 providing leadership and employee training as part of our Enhancing Excellence in the Workplace series. The leadership seminar in this series will be on "Having Fun in the Workplace." This presentation will address practical ways on how to implement fun and to discover the benefits of creating a fun work environment. Hope will also offer a presentation for all employee levels entitled "Time Management." This presentation will provide strategies to help manage your time better and how to implement time management strategies. A flyer will be sent to you in early August detailing webinar dates and times. These presentations are being provided as a courtesy of the Employee Assistance Program at no charge to your organization or to the personnel who attend. Registration is required for the telecare and webinar broadcasts. Registration is not required for live broadcast in Bismarck, ND.

St. Alexius Medical Center has had a strong tradition of providing EAP services. On behalf of the staff of the EAP, I would like to express our appreciation for your support of our program. We look forward to the ongoing relationship between our organizations.

Sincerely,



Paul D. Millner, Director
Employee Assistance Program

aec

enclosure

Utilization Summary for: 99000319

Printed 6/30/2014

GRIGGS COUNTY

Reporting Period	Current Employee Count	# of Clients	Annualized %	Calendar Year %	Contract to Date %
4/1/2012 to 6/30/2012	30	3	40.11	20.05	40.11
7/1/2012 to 9/30/2012	30	0	0.00	13.32	13.27
10/1/2012 to 12/31/2012	30	1	13.22	13.30	17.70
1/1/2013 to 3/31/2013	30	1	13.52	13.52	16.67
4/1/2013 to 6/30/2013	30	1	13.37	13.44	16.01
7/1/2013 to 9/30/2013	30	0	0.00	8.91	13.32
10/1/2013 to 12/31/2013	30	0	0.00	6.67	10.00
1/1/2014 to 3/31/2014	30	0	0.00	0.00	10.00
4/1/2014 to 6/30/2014	37	0	0.00	0.00	7.21

10/21

Effective Jan 1, 2006, we implemented a new program for the management and reporting of our Employee Assistance utilization data. All previous data has been consolidated to reflect total program utilization through Dec 31, 2005. All historical data remains intact and has been archived. Please call our office at 1-800-327-7195 if you have any questions.



for the good of all counties!

Home » Programs & Services » Events »

2014 Annual Conference

Mark your calendar for the 2014 Conference, October 12-14!

ALL ABOARD! Our crew is working hard to swab the decks to make the 2014 NDACo Annual Conference an exciting voyage for all.

To learn about exhibiting at the conference or sponsoring conference events, click on the "Corporate Opportunities" tab (or anywhere on this sentence.)



Register Now!

Registration Fees:

- Full Registration Fee: \$225 earlybird (thru 9/12) - ~~\$245~~ after 9/12
- One-Day Registration Fee: \$150 earlybird (thru 9/12) - ~~\$170~~ after 9/12
- First Time Attendee Registration Fee: \$120 earlybird (thru 9/12) - ~~\$140~~ after 9/12

2014 Tentative Conference Agenda

Sunday

Time	Event
12:30p-1:30p	NDACo Board Meeting
1:30p-2:30p	NDCCA Resolutions Committee
2:00p-3:00p	ILG Advisory Committee
2:00p-7:00p	Registration Desk
3:00p-4:00p	NDCCA Board Meeting
4:00p-5:30p	Member Association Meetings Treasurers Recorders
4:00p-4:30p	Caucus Meeting Regions 1 thru 4
4:45p-5:15p	Caucus Meeting Regions 5 thru 8

2014

- 5:30p-5:45p NDCCA Nominating Committee
- 5:30p-7:00p Welcome Social

- Monday
- 7:00a-6:30p Registration Desk
- 7:30a-8:30a Breakfast
- 8:30a-10:45a Opening General Session
- 10:45a-12:00p Exhibit Hall Break
- 11:30a-12:30p Spouses Lunch
- 12:00p-12:45p Lunch
ILG Level Awards & Scholarship Awards
- 1p-2:30p Workshop Block - TENTATIVE Topics
Property Taxes
Recruitment & Diversity
Emergency Management
- 2:30p-3:30p Exhibit Hall Break
- 3:30p-5:15p NDCCA Business Meeting
- 3:30p-5:00p Member Association Meetings:
Auditors
Clerks
Emergency Managers
Highway Supts/Engineers
Sheriffs
Social Service Directors
State's Attorneys
Supt. of Schools
Tax Directors
- 5:00p-6:00p NDACo Board Meeting
- 5:15p-6:30p Evening Social
- 6:30p-10:30p Dinner and Party Night with The Johnny Holm Band
Work Like a Captain, Party Like a Pirate!

- Tuesday
- 7:45a-4:30p Registration Desk
- 8:00a-9:45a Delegate Council Mtg/Breakfst

Page 23

- 8:30a-9:30a Breakfast

- 10:00a-11:15a Workshop Block - TENTATIVE Topics
 - Research
 - Media Relations
 - Cyber Security
 - Capital Financing

- 11:15a-12:15p Exhibit Network Break

- 12:15p-1:00p Lunch

- 1:15p-2:30p Workshop Block - TENTATIVE Topics
 - Rail Safety/Oil Transportation
 - Roads
 - Courthouse/Courtroom Security/Safety
 - Retirement

- 2:30p-3:00p Refreshment Break

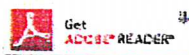
- 3:00p-4:30p **NDIRF Workshop Topic**
HR Roles for County Officials

END OF CONFERENCE

North Dakota Association of Counties | P.O. Box 877 | 1661 Capitol Way | Bismarck, ND 58502-0877 | (701) 328-7300

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designed by Sund Design 



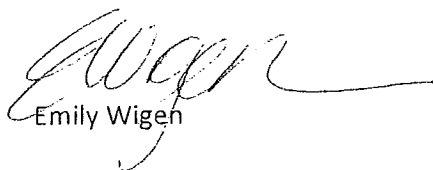
Pg. 24

July 11th 2014

Griggs County Commissioners:

This letter is to inform you that my doctor has given me some restrictions due to complications in my pregnancy. I will be cutting back on my hours as Tax Director for Griggs county. Effective 7/14/14 I will be attempting to work half days – part time 2-3 days a week until my delivery date.

Thank you for your understanding.


Emily Wigen

R. S.



ELECTION STATISTICS / EXPENSES REPORT
 SECRETARY OF STATE
 SFN 3368 (6-2008)

Secretary of State
 State of North Dakota
 600 E Boulevard Ave Dept 108
 Bismarck ND 58505-0500
 Telephone 701-328-4146
 Toll Free 800-352-0867
 Fax 701-328-2992
 www.nd.gov/sos/electvote
 Email soseslect@nd.gov

Reporting County Griggs	Date Prepared 7/8/2014 11:07:38AM
----------------------------	--------------------------------------

ELECTION STATISTICS

I. A. Total Number Precincts Reporting	5		
B. Total Number of Polling Locations	1		
C. Total Number Ballots Counted (including absentee ballots)	935		
D. Total Number Ballots Spoiled	7		
E. Total Number Ballots Voided	0		
F. Number Party Ballots Voided Due to Cross Over Voting (Primary Only)	0		
G. Total Number Absentee Ballots Counted	686		
H. Total Number Absentee Ballots Voided	0		
I. Absentee Ballots Arriving on time But Were Not Counted for Other Reasons	0		
J. Did Your County Use an Absentee Precinct	NO		
K. Did your county use a vote center?	NO		
L. Did your county conduct a vote by mail election?	YES		
		ii. A. Number of Precincts Opening the Polls At: (Please Indicate Central or Mountain Time)	CDT MDT
		1. 7 am	0 0
		2. 8 am	0 0
		3. 9 am	5 0
		4. 11 am	0 0
		5. Noon	0 0
		B. Number of Precincts Closing the Polls At: (Please Indicate Central or Mountain Time)	
		1. 7 pm	5 0
		2. 8 pm	0 0
		3. 9 pm	0 0
		ii. A. Date(s) of Election Training Seminar(s)	June 5&6
		B. Number of Election Workers Attending	11
		C. Number of Paid Election Workers	11
		D. Number of Unpaid Workers, if any	0
		IV. Name of Ballot Printer	ES&S
		V. Number of Cities Holding Elections with County	3

ELECTION EXPENSES The entries in A thru M should equal Total County Election Expenses.

VI. A. Total Wages Paid	\$1,272.38	J. Telephone Expense	\$0.00
B. Mileage Expense For Election Day Workers	\$116.48	K. Facility Rental Expense for Election Day	\$0.00
C. Cost of Printing Ballots	\$1,109.25	L. Canvassing Board Expenses	\$50.00
D. Cost of Programming	\$3,980.35	M. Other Expenses	\$0.00
E. Other Printing	\$0.00	TOTAL ELECTION EXPENSES (A-M) (Do not subtract city reimbursement from this total)	\$12,578.28
F. Cost of Other Supplies and Materials	\$2,125.20	COST PER VOTE	\$13.45
G. Cost of Publishing All Legal Notices	\$2,031.57	TOTAL REIMBURSEMENT FROM CITIES	\$0.00
H. Cost of Training Seminars (include mileage)	\$713.42	Equipment Costs (leasing or purchasing costs not to be figured in cost per vote)	\$0.00
I. Postage Expense	\$1,179.63	Overtime Costs (overtime costs not to be figured in cost per vote)	\$0.00

Cynthia M. Anton

County Auditor or Report Preparer

By 2/6

COUNTY OF GRIGGS
SUPERINTENDENT OF SCHOOLS
RESOLUTION

The following Resolution was introduced by Commissioner _____ and
seconded by Commissioner _____ for adoption:

WHEREAS, the Griggs County Board of County Commissioners accepted the resignation of
County Superintendent of Schools, Ardis Oettle, as of September 20, 1999.

THEREFORE BE IT RESOLVED that the Office of County Superintendent of Schools for
Griggs County be dissolved as of July 18, 2014 and the statutory duties be assigned to the various
county and school officers.

NOW, THEREFORE, BE IT RESOLVED, that said plan of duties be attached to this
resolution from each school district within Griggs County signed by the President of each School
Board.

On vote being taken, all voted yes, and the Chairman declared the Resolution adopted.

Dated this ___ day of _____, 2014.

ATTEST: _____
Cynthia Anton, Auditor

APPROVED: _____
Troy Olson, Chairman

40.5

DISSOLUTION OF GRIGGS COUNTY SUPERINTENDENT OF SCHOOLS
ASSIGNMENT OF DUTIES
EFFECTIVE JULY 18, 2014

DEPARTMENT OF PUBLIC INSTRUCTIONS:

- A. Mail all forms, reports and certificates directly to School Business Managers.

SCHOOLS:

- A. Plan and conduct Math Counts and Spelling Bee. (GCCS & Midkota Schools)
- B. Send all reports directly to DPI.
- C. Certify ADA/ADM report to County Auditor.
- D. Certify newly elected school board members, Business Manager and Superintendent to the County Auditor after each election or appointment.
- E. Certify to the County Auditor annual school budget and tax levy.
- F. Plan Bus Drivers workshop.
- G. Order all necessary forms and reports from DPI.
- H. Order election supplies and poll books.
- I. All other statutory duties with the exception of the duties listed for the County Auditor, County Commissioners, and States Attorney.

COUNTY AUDITOR:

- A. File annual school budget and tax levy.
- B. Certify to schools business managers annual tax levy.

STATES ATTORNEY:

- A. Serve on County School Reorganization Committee.
- B. Coordinate reorganization, dissolution, and annexation of school districts.

COUNTY COMMISSIONERS:

- A. Appoint the County Reorganization Committee.


Dated and approved this _____ day of _____, 2014.




 GCC Business Manager



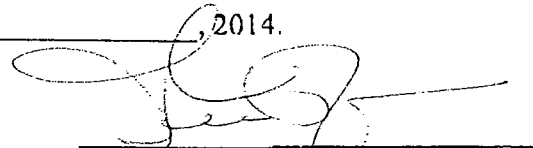
 Midkota Business Manager



 County Auditor



 States Attorney



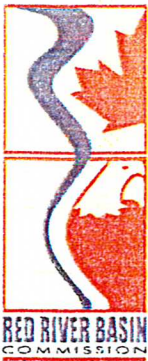
 GCC Superintendent/Principal



 Midkota Superintendent/Principal

 Chairman, Commissioners

88.5



Red River Basin Commission

Manitoba • Minnesota • North Dakota • South Dakota

Fargo Office: 1120 28th Avenue North, Suite. C, Fargo ND 58102
Phone 701-356-3183 • FAX 701-235-7394

Winnipeg Office: 205 – 1100 Concordia Ave. • Winnipeg, MB R2K 4B8
Phone 204-982-7250 • FAX 204-982-7255 • staff@redriverbasincommission.org

www.redriverbasincommission.org

2013-2015 BOARD OF DIRECTORS

Manitoba

Nicole Armstrong
Jeff Browaty
Hank Enns
Greg Janzen
Kurtiss Krasnesky
Gordon Martel
Doreen Negrich
R. S. "Bud" Oliver
Colleen Sklar
Steven Topping

Minnesota

Mike Carroll
Jerry Dahl
Jon Evert
John Finney
John Jaschke
Curt Johannsen
Hank Ludtke
Jon Roeschlein
John Stine
Dan Wilkens
Del Rae Williams

North Dakota

Joe Belford
Mark Brodshaug
Dave Glatt
Dick Johnson
Todd Sando
Mary Scherling
Roger Smith
Terry Stainwand
Ben Varnson
Hetty Walker
Bob Werkhoven

South Dakota

Roger Navratil

Tribal/First Nation

Malissa Hotain

Federal Ex Officio

Judith DesHarnais
John Oosterveen
Greg Gust

Ex Officio

Rep. Cramer-Lisa
Gibbens
Sen. Franken - Valerie Grimsbeth
Sen. Heitkamp - Ryan Nagle
Sen. Hoeven - Don Larson
Sen. Johnson-Sharon Stroschein
Sen. Klobuchar - Andy Martin
Sen. Lick
Rep. Peterson - Wally Sparby
Sen. Thune - Judy Vrethota
MP James Bezan

June 25, 2014

Cindy Anton
Auditor
Griggs County
PO Box 511
Cooperstown, ND58425-0511, ND

Dear Ms. Anton:

The Red River Basin Commission (RRBC) respectfully requests Griggs County to release 2014 funding for Red River Basin water management planning and advocacy activities in the amount of \$1,481 budgeted for 2014.

The RRBC is funded by local and state governments, matched equally, in North Dakota, Minnesota and Manitoba. In North Dakota, the local share is either paid by the county, shared with the water resource board, or paid by the water resource board. The RRBC appreciates your support.

If your commissioners would like us to present on our activities please give us a call at our Fargo office (701-356-3183). We have attached the latest update on our Natural Resources Framework Plan (NRFP) that we provide our directors at their board meetings.

For further information, please feel free to contact me at our toll free number (866-629-4498). Mary Scherling (Cass County) and Hetty Walker (Pembina County) are the North Dakota County representatives on the RRBC Board of Directors. Mary can be contacted at 701-799-6504 and Hetty at 701-825-6205. The representatives for the water resource districts are Mark Brodshaug (Southeast Cass WRD) and Ben Varnson (ND Water Resource Board). Mark can be contacted at 701-306-1140 and Ben at 701-739-3900.

Sincerely,

Jeff Lewis
Executive Director

BJ 29

General Fund

County Mill Levies for 2012

County Name	General Fund	Health, S.S., Ret., Automat, Telecom	Insurance Reserve Fund	Health Care Benefit	Aid to County Fair	Advertising	Abandoned Cemeteries Fund No. 1232; Planning	Abandoned Cemeteries	Planning	County Park & Rec.	Regional or County Correction Center	Total
	Fund No. 1201	Fund No. 1211	Fund No. 1235	Fund No. 1261	Fund No. 1218	Fund No. 1224	Fund No. 1244	Fund No. 1232	Fund No. 1244	Fund No. 1267	Fund No. 1208	
Adams	34.87	27.42	5.00	8.00							10.00	85.29
Barnes	22.50	5.06	1.01	1.62	2.50	0.25				1.00	6.58	40.52
Benson	18.92	8.84	1.44	4.79	0.20					0.30	2.62	37.11
Billings	11.00	17.11										28.11
Bottineau	9.44	11.56	2.10	2.63	1.00	0.50				1.00		28.23
Bowman	5.25	10.00			0.94					0.69	2.91	19.79
Burke	9.56	12.67	2.99							7.17		32.39
Burleigh	22.75	2.42	0.48	2.63		0.18				2.00	1.00	31.46
Cass	28.25									0.35		28.60
Cavaller	23.00	15.16	2.70	4.21								45.07
Dickey	16.17	20.38	2.10	8.00	1.50					1.00	1.02	50.17
Divide	7.08	2.05	2.40	4.25	0.97	0.10				0.41	1.48	18.74
Dunn	4.79	14.65	3.11		1.00						4.64	28.19
Eddy	39.00	16.57	0.05	8.00	1.00		0.55	0.05	0.50	0.05	0.05	65.82
Emmons	26.23	18.26	2.69	8.00		0.07	0.10	0.10		1.00	5.32	61.77
Foster	22.00	8.00	2.77	8.00			0.10	0.10		1.00	1.50	43.47
Golden Valley	17.73	8.07			2.50					0.93	1.00	30.23
Grand Forks	22.75	15.11	1.48	8.00	0.44	0.05					10.00	57.83
Grant	22.00	21.36	5.00	7.92	0.75	0.50	0.10	0.10			1.00	58.73
Griggs	19.64	22.44	3.66		0.75						10.00	56.49
Hettinger	25.54	8.43	2.86	6.19	1.50	0.28				1.00	5.78	51.58
Kidder	23.00	13.00	5.00	8.00	1.00	0.21				0.47	2.42	53.10
LaMoure	20.59	13.39	2.45	7.13						1.00	0.55	45.11
Logan	25.60	15.25	3.50	8.00	0.14	0.34	0.05	0.05			2.23	55.16
McHenry	17.05	5.24	0.42	8.00						0.58	10.00	41.29
McIntosh	16.53	22.23	4.87	8.00							3.18	54.81
McKenzie					0.16							0.16
McLean	13.47	4.82			1.05							19.34
Mercer	19.52	9.34		6.79	1.06						4.24	40.95
Morton	31.47	21.59			0.91	0.05	0.10	0.10		1.00	4.31	59.53
Mountrail	9.26	16.26			0.94							26.46
Nelson	22.67	18.11	3.07	8.00		0.50				3.00	2.52	57.87
Oliver	18.00	14.22	3.49	8.00						0.93	2.50	47.14
Pembina	18.75	9.45	1.25	5.03	1.50	0.25					2.48	38.71
Pierce	19.35	2.14	0.19	3.58						0.38	8.97	34.61
Ramsey	20.73	7.69		8.00	1.00		0.10	0.10		0.24	7.74	45.60
Ransom	18.76	15.71	2.89	4.50	2.50	0.25	0.04	0.04		0.53	2.81	48.03
Renville	4.22	12.25		5.45		0.14				1.00	0.54	23.60
Richland	72.25									1.00		73.25
Rolette	16.90	8.32	3.00			0.50				1.00	10.00	39.72
Sargent	20.22	10.73	1.67	4.75	1.00	0.41				1.00	1.56	41.34
Sheridan	16.77	15.21	3.96	7.96		0.17				0.50	4.93	49.50
Sioux	23.00	7.82	5.14	15.79								51.75
Slope	10.00	2.40	1.24		0.21						1.50	15.35
Stark	23.00	9.00	1.00	6.00	1.00	0.50				0.50	10.00	51.00
Steele	18.33	8.48	2.37	6.90						0.87	0.91	37.86
Stutsman	16.22	18.80		4.00	0.50	0.04				1.21	10.00	50.77
Towner	17.32	14.28	3.85	6.22		0.39				0.77	1.54	44.37
Trail	1.60	18.42	1.69	6.55			0.10	0.10		0.50	5.34	34.30
Walsh	14.00	12.00	1.75	8.00	1.00	0.50				2.00	6.75	46.00
Ward	13.97	1.36	0.67	2.10	1.89	0.44				0.99	9.11	30.53
Wells	23.00	14.50	1.81	8.00	1.50						3.12	51.93
Williams		10.45								1.00	1.00	12.45

V - after fund number signifies Voter Approval required

RS 2012

County Mill Levies for 2012

Road Levies

Capital Improvement

County Name	County Road & Bridge	Farm to Market, Fed. Aid Rds.	County Road Fund	Total	Bond P. & I. Bldgs., Bridges, Hwys.	Lease for Court, Correction, Law Enf.	County Park & Rec. Bldgs.	Total
	Fund No. 1204	Fund No. 1212	Fund No. 1233		Fund No. 1231	Fund No. 1263	Fund No. 1269	
	V	V	V					
Adams	0.25	12.39		12.64				
Barnes	0.50	15.00		15.50	2.00			2.00
Benson		22.89	5.00	27.89				
Billings	12.00			12.00				
Bottineau	0.25	10.00	5.00	15.25				
Bowman	5.00			5.00				
Burke	0.23	10.00		10.23				
Burleigh	0.25			0.25				
Cass	10.25			10.25	1.60			1.60
Cavalier	7.10	13.00	4.50	24.60				
Dickey	8.29	10.55		18.84	15.00			15.00
Divide	7.07	12.30		19.37			2.30	2.30
Dunn	9.64	10.00		19.64				
Eddy	5.00	17.00		22.00				
Emmons	0.25	6.34		6.59				
Foster		20.00	2.00	22.00				
Golden Valley	10.45			10.45				
Grand Forks	0.25	5.80		6.05	2.99	6.36		9.35
Grant	5.00	6.33		11.33				
Griggs	3.36	20.00	5.00	28.36				
Hettinger	0.25	8.09	5.00	13.34				
Kidder		5.75	5.00	10.75				
LaMoure	2.41	15.00		17.41				
Logan		5.69		5.69	4.54			4.54
McHenry	5.95	10.00	2.00	17.95				
McIntosh	5.00	13.87		18.87				
McKenzie	10.75			10.75				
McLean	0.25	10.00		10.25				
Mercer		11.87		11.87				
Morton	0.25	5.61		5.86			2.00	2.00
Mountrail	0.25	10.00		10.25				
Nelson	5.52	16.00	5.82	27.34				
Oliver	0.25	10.00		10.25				
Pembina	4.25	10.00		14.25				
Pierce	1.43	10.00		11.43				
Ramsey	2.01	20.00		22.01	0.50			0.50
Ransom	5.00	10.00		15.00	0.53			0.53
Renville	0.82	10.89		11.71			3.00	3.00
Richland	8.00	15.00		23.00				
Rolette		12.65		12.65				
Sargent	5.25	15.00		20.25	3.43			3.43
Sheridan	3.00	12.00		15.00				
Sioux		9.38		9.38				
Sioux Falls								
Stark	1.50	10.00		11.50				
Steele	6.47	8.48	4.30	19.25				
Stutsman	6.78	5.00		11.78				
Towner		11.05	15.27	26.32				
Trails	9.11	15.00	5.00	29.11				
Walsh	6.36	25.00	5.00	36.36				
Ward	0.25	9.95		10.20				
Wells	10.86	4.00		14.86				
Williams	2.16	15.00		17.16				

V - after fund number signifies Voter Approval required

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CHAPTER 11-23 COUNTY BUDGET

11-23-01. Officers required to furnish commissioners with departmental budget.

Every officer in charge of any institution, office, or undertaking supported wholly or in part by the county shall file with the board of county commissioners a departmental budget that is prescribed by the state auditor. The departmental budget must include an itemized statement of the estimated amount of money that will be required for the maintenance, operation, or improvement of the institution, office, or undertaking for the ensuing year. The board of county commissioners may require additional information to clarify the departmental budget.

11-23-02. Auditor to prepare budget of county expenditures.

The county auditor shall prepare an annual budget for the general fund, each special revenue fund, and each debt service fund of the county in the form prescribed by the state auditor. The budget must set forth specifically:

1. The detailed breakdown of the estimated revenues and appropriations requested for each fund for the ensuing year.
2. The detailed breakdown of the revenues and expenditures for each fund for the preceding year.
3. The detailed breakdown of estimated revenues and expenditures for each fund for the current year.
4. The transfers in or out for each fund for the preceding year and the estimated transfers in or out for the current year and the ensuing year.
5. The beginning and ending balance of each fund or estimates of the balances for the preceding year, current year, and ensuing year.
6. The tax levy request for any funds levying taxes for the ensuing year.
7. The certificate of levy showing the amount levied for each fund and the total amount levied.
8. The budget must be prepared on the same basis of accounting used by the county for its annual financial reports.
9. The amount of cash reserve for the general fund and each special revenue fund, not to exceed seventy-five percent of the appropriation for the fund.

11-23-03. Notice of meeting to act on county budget.

The estimates of necessary expenditures and the tax levies required therefor as shown by the auditor's budget statement, together with a notice that the board of county commissioners will meet on a specified date for the purpose of making tax levies as set forth in the estimates, naming the time and place of holding such meeting, shall be published in at least one issue of the official newspaper of the county. The county auditor shall notify by mail the township and city officers in regard to the date of such meeting.

11-23-04. Hearing on budget - Taxpayer may appear.

The board of county commissioners shall meet at the time and place designated in the notice prescribed by section 11-23-03. Any taxpayer who may appear shall be heard in favor of or against any proposed expenditures or tax levies. When the hearing shall have been concluded, the board shall adopt such estimate as finally is determined upon. All taxes shall be levied in specific amounts and shall not exceed the amount specified in the published estimates.

11-23-05. Computing amount of levy.

The amount which the board of county commissioners shall levy as the county tax shall be computed by adding together the amounts of the annual appropriation and of that part of any special appropriation which is to be raised by taxation and deducting therefrom so much of the probable receipts from all sources, except loans, and so much of the unappropriated balance in the county treasury at the close of the auditor's books for the previous year as the board deems advisable. The board, on or before the October meeting required by section 11-11-05, shall

determine the amount of taxes that shall be levied for county purposes and shall levy all such taxes in specific amounts.

11-23-06. Expenditure cannot be made in excess of appropriation.

No county expenditure may be made or liability incurred, nor may a bill be paid for any purpose, in excess of the appropriation, except as provided in section 11-23-07.

11-23-07. Transfer of money from other funds.

If the appropriation for any purpose is not sufficient to meet the expenditures required by law, the county auditor, on the order of the board of county commissioners, may make a transfer to the required fund from any other fund, except from sinking and interest funds set aside to pay the principal or interest on outstanding bond issues, or from funds set aside to retire any other outstanding indebtedness, or from funds received from the state for road, bridge, and highway purposes. The board shall place on its records a statement of all of such transfers, with the reasons therefor in detail, and shall report fully and specifically thereon in the published statements of its proceedings.

11-23-08. Expenditure when no appropriation made.

Repealed by S.L. 1989, ch. 153, § 3.

11-23-09. Expenditures - Bills approved - Unexpended balances.

The expenditure of money by a county shall be in accordance with the annual appropriations of the board of county commissioners. All bills in connection with any public office or undertaking shall be approved by the official or officials in charge of the office or undertaking before being allowed by the board of county commissioners. At the closing of the auditor's books on December thirty-first, the balance to the credit of each annual appropriation shall become a part of the general unappropriated balance in the county treasury. A special appropriation, however, shall not lapse until the work for which it was made has been completed, the bills paid, and the account closed, provided that the county fair fund mentioned in section 4-02-27.2 shall not be affected by this section but shall be maintained as a continuing fund for the maintenance of the county fair.

11-23-10. Auditor's report of county receipts and expenditures.

At the end of each fiscal year, the county auditor shall render to the board of county commissioners an account of all county receipts and expenditures.

11-23-11. Penalty for violating county budget provisions.

Repealed by S.L. 1975, ch. 106, § 673.

CHAPTER 57-15
TAX LEVIES AND LIMITATIONS

57-15-01. Levy in specific amounts - Exceptions.

With the exception of special assessment taxes and such general taxes as may be definitely fixed by law, all state, county, city, township, school district, and park district taxes must be levied or voted in specific amounts of money.

57-15-01.1. (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 irrevocable tax to pay bonded indebtedness levied pursuant to section 16 of article X of the Constitution of North Dakota.
 - b. The one-mill levy for the state medical center authorized by section 10 of article X of the Constitution of North Dakota.
 6. A school district choosing to determine its levy authority under this section may apply subsection 3 only to the amount in dollars levied for general fund purposes under section 57-15-14 or, if the levy in the base year included separate general fund and special fund levies under sections 57-15-14 and 57-15-14.2, the school district may apply subsection 3 to the total amount levied in dollars in the base year for both the general fund and special fund accounts. School district levies under any section other than section 57-15-14 may be made within applicable limitations but those levies are not subject to subsection 3.
 7. Optional levies under this section may be used by any city or county that has adopted a home rule charter unless the provisions of the charter supersede state laws related to property tax levy limitations.

(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

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- institutions of public charity, new single-family residential or townhouse or condominium property, property used for early childhood services, or pollution abatement improvements under section 57-02-08.
3. A taxing district may elect to levy the amount levied in dollars in the base year. Any levy under this section must be specifically approved by a resolution approved by the governing body of the taxing district. Before determining the levy limitation under this section, the dollar amount levied in the base year must be:
 - a. Reduced by an amount equal to the sum determined by application of the base year's calculated mill rate for that taxing district to the final base year taxable valuation of any taxable property and property exempt by local discretion or charitable status which is not included in the taxing district for the budget year but was included in the taxing district for the base year.
 - b. Increased by an amount equal to the sum determined by the application of the base year's calculated mill rate for that taxing district to the final budget year taxable valuation of any taxable property or property exempt by local discretion or charitable status which was not included in the taxing district for the base year but which is included in the taxing district for the budget year.
 - c. Reduced to reflect expired temporary mill levy increases authorized by the electors of the taxing district. For purposes of this subdivision, an expired temporary mill levy increase does not include a school district general fund mill rate exceeding one hundred ten mills which has expired or has not received approval of electors for an extension under subsection 2 of section 57-64-03.
 - d. Increased, for a school district determining its levy limitation under this section, by the amount the school district's mill levy reduction grant under section 57-64-02 for the base year exceeds the amount of the school district's mill levy reduction grant under section 57-64-02 for the budget year.
 - e. Reduced for a school district determining its levy limitation under this section, by the amount the school district's mill levy reduction grant under section 57-64-02 for the budget year exceeds the amount of the school district's mill levy reduction grant under section 57-64-02 for the base year.
 4. In addition to any other levy limitation factor under this section, a taxing district may increase its levy in dollars to reflect new or increased mill levies authorized by the legislative assembly or authorized by the electors of the taxing district.
 5. Under this section a taxing district may supersede any applicable mill levy limitations otherwise provided by law, or a taxing district may levy up to the mill levy limitations otherwise provided by law without reference to this section, but the provisions of this section do not apply to the following:
 - a. Any irrevocable tax to pay bonded indebtedness levied pursuant to section 16 of article X of the Constitution of North Dakota.
 - b. The one-mill levy for the state medical center authorized by section 10 of article X of the Constitution of North Dakota.
 6. A school district choosing to determine its levy authority under this section may apply subsection 3 only to the amount in dollars levied for general fund purposes under section 57-15-14 or, if the levy in the base year included separate general fund and special fund levies under sections 57-15-14 and 57-15-14.2, the school district may apply subsection 3 to the total amount levied in dollars in the base year for both the general fund and special fund accounts. School district levies under any section other than section 57-15-14 may be made within applicable limitations but those levies are not subject to subsection 3.
 7. Optional levies under this section may be used by any city or county that has adopted a home rule charter unless the provisions of the charter supersede state laws related to property tax levy limitations.

57-15-02. Determination of rate.

The tax rate of all taxes, except taxes the rate of which is fixed by law, must be calculated and fixed by the county auditor within the limitations prescribed by statute. If any municipality

levies a greater amount than the prescribed maximum legal rate of levy will produce, the county auditor shall extend only such amount of tax as the prescribed maximum legal rate of levy will produce. The rate must be based and computed on the taxable valuation of taxable property in the municipality or district levying the tax. The rate of all taxes must be calculated by the county auditor in mills, tenths, and hundredths of mills.

57-15-02.1. Property tax levy increase notice and public hearing.

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

1. The governing body shall cause publication of notice in its official newspaper at least seven days before a public hearing on its property tax levy. A public hearing under this section may not be scheduled to begin earlier than six p.m. The notice must have at least one-half inch [1.27 centimeters] white space margin on all four sides and must be at least two columns wide by five inches [12.7 centimeters] high. The heading must be capitalized in boldface type of at least eighteen point stating "IMPORTANT NOTICE TO (name of taxing district) TAXPAYERS". The proposed percentage increase must be printed in a boldface type size no less than two points less than the heading, while the remaining portion of the advertisement must be printed in a type face size no less than four points less than the heading. The text of the notice must contain:
 - a. The date, time, and place of the public hearing.
 - b. A statement that the public hearing will be held to consider increasing the property tax levy by a stated percentage, expressed as a percentage increase exceeding the zero increase number of mills.
 - c. A statement that there will be an opportunity for citizens to present oral or written comments regarding the property tax levy.
 - d. Any other information the taxing district wishes to provide to inform taxpayers.
2. At least seven days before a public hearing on its property tax levy under this section, the governing body shall cause notice of the information required under subsection 1 to be mailed to each property owner who received notice of an assessment increase for the taxable year under section 57-12-09.
3. If the governing body of the taxing district does not make a final decision on imposing a property tax levy exceeding the zero increase number of mills at the public hearing required by this section, the governing body shall announce at that public hearing the scheduled time and place of the next public meeting at which the governing body will consider final adoption of a property tax levy exceeding the tax district's zero increase number of mills.
4. For purposes of this section:
 - a. "New growth" means the taxable valuation of any property that was not taxable in the prior year.
 - b. "Property tax levy" means the tax rate, expressed in mills, for all property taxes levied by the taxing district.
 - c. "Taxing district" means a city, county, school district, or city park district but does not include any such taxing district that levied a property tax levy of less than one hundred thousand dollars for the prior year and sets a budget for the current year calling for a property tax levy of less than one hundred thousand dollars.
 - d. "Zero increase number of mills" means the number of mills against the taxing district's current year taxable valuation, excluding consideration of new growth, which will provide the same amount of property tax revenue as the property tax levy in the prior year.
5. For the taxable year 2013 only, for purposes of determining the zero increase number of mills for a school district, the amount of property tax revenue from the property tax levy in the 2012 taxable year must be recalculated by reducing the 2012 mill rate of the school district by the lesser of:
 - a. Fifty mills; or
 - b. The 2012 general fund mill rate of the school district minus sixty mills.

57-15-03. State tax levy.

Repealed by S.L. 1981, ch. 567, § 2.

57-15-04. State taxes - When levied - Certification.

Repealed by S.L. 1981, ch. 567, § 2.

57-15-05. County tax levy.

The board of county commissioners, in levying county taxes, is limited to the amount necessary to meet the appropriations included in the county budget for the ensuing fiscal year, and to provide a reserve fund as limited in this chapter, together with a tax sufficient in amount to pay the interest on the bonded debt of the county and to provide a sinking fund to pay the principal at maturity. The county budget shall show the complete expenditure program of the county for the ensuing fiscal year and the sources of revenue from which it is to be financed.

57-15-06. Limitations on county tax levies.

County tax levies are limited as follows:

1. The board of county commissioners may not levy any taxes for general or special county purposes which will exceed the amount produced by a levy of twenty-three mills on the dollar of the taxable valuation of the county.
2. The board of county commissioners annually shall levy taxes sufficient to meet the obligations of the county for the maintenance of its patients in the charitable institutions of the state, but such taxes may not exceed the amount produced by a levy rate of one and one-quarter mills on the dollar of taxable valuation. Such levy must be within the amount produced by the twenty-three-mill rate, and is a paramount charge, to the exclusion of all other budget items, upon the necessary part of the total tax levies; provided, that any funds now on hand or hereinafter levied for the purpose of this subsection shall not, in the discretion of the board of county commissioners, be included in the budget of the county.
3. The twenty-three-mill limitation applies to all tax levies which the county is authorized to levy for general and special county purposes, including taxes levied for road and bridge purposes. Any unexpended balance in the county road fund at the end of the fiscal year may be transferred to a special road fund, except that such special fund may never exceed the amount a ten-mill levy on the taxable valuation of the county would yield, and the balance in said fund may not be considered in determining the budget or the amount that may be levied. Such mill limitation does not apply to the levies in section 57-15-06.7.

57-15-06.1. County tax levy for farm-to-market road - Election.

Repealed by omission from this code.

57-15-06.2. Farm-to-market roads' fund - Use.

Repealed by omission from this code.

57-15-06.3. County road program of farm-to-market and federal-aid roads - Tax levy - Use of excess funds.

1. The board of county commissioners of any county may prepare a proposed county construction program of farm-to-market and federal-aid roads on the county road system, setting forth a general description of the roads to be constructed, the location of bridges constituting a part of the program, the approximate total mileage, and the priority of construction. After approval of the program by the state department of transportation, the board may submit the program to the electors of the county with the question of levying a tax not exceeding the limitation in subsection 17 of section 57-15-06.7 for the completion of the program by matching, from the proceeds of the tax, federal funds available for federal-aid roads, secondary and feeder roads, farm-to-market roads, and all roads as provided for under federal-aid highway Acts. If

the majority of the electors voting on the question approved the program and levy, the board shall levy a tax not in excess of the levy established by the ballot.

2. If the board of county commissioners determines that a substantial change is necessary in the details of the program of farm-to-market and federal-aid roads previously approved by the electors of the county, the board shall set a date for a public hearing on the proposed amendment to the program. Notice must be published in the official newspaper of the county once a week for three consecutive weeks before the date of public hearing. The board, after approval of the amendment by the state department of transportation, may officially amend the program. The program, as amended by the board, becomes the official county road program.
3. The board of county commissioners may change the program if the program has not been completed within ten years of the election establishing the program and the board complies with the requirements specified for changes in the original designation of a county road system under section 24-05-16.
4. Upon resolution of the board of county commissioners, any proceeds of a tax levy in excess of the amount needed to match federal funds in any year may be used by the county, at any time the proceeds may become available, for providing paved or any other type of road surfacing on, or for maintenance of, roads included within the county road program for which the tax levy was originally made or for any new project included in an amended program.

57-15-06.4. Levy authorized for county veterans' service officer's salary, traveling, and office expenses.

The county commissioners of each county may levy annually a tax not exceeding the limitation in subsection 18 of section 57-15-06.7 to provide a fund for the payment of the salary, traveling, and office expenses of the county veterans' service officer authorized to be appointed by section 37-14-18.

57-15-06.5. Tax levy for planning purposes.

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

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

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

57-15-06.7. Additional levies - Exceptions to tax levy limitations in counties.

The tax levy limitations specified in section 57-15-06 do not apply to the following mill levies, which are expressed in mills per dollar of taxable valuation of property in the county:

1. Counties supporting airports or airport authorities may levy a tax not exceeding four mills in accordance with section 2-06-15.
2. Counties levying an additional tax as provided in section 4-02-27.2 may levy a tax not exceeding two mills for a period of not to exceed ten years.
3. Repealed by S.L. 1995, ch. 61, § 14.
4. Counties levying a tax for extension work as provided in section 4-08-15 may levy a tax not exceeding two mills.
5. Counties levying a tax for extension work as provided for in section 4-08-15.1 may levy a tax not exceeding two mills.

6. Counties levying a tax for gopher, rabbit, and crow destruction as provided in section 4-16-02 may levy a tax not exceeding one-half of one mill.
7. Counties levying a tax for payment of a judgment obtained by the state or a state agency against the county in accordance with section 11-11-46 may levy a tax not exceeding one mill.
8. Counties levying a tax for historical works in accordance with section 11-11-53 may levy a tax not exceeding one quarter of one mill, except that if sixty percent of the qualified electors voting on the question of an increase levy as provided in section 11-11-53 shall approve, a tax may be levied not exceeding three quarters of one mill.
9. A county levying a tax for a booster station in accordance with section 11-11-60 may levy a tax not exceeding two mills.
10. A county levying a tax to pay expenses of the board of county park commissioners in accordance with section 11-28-06 may levy a tax not exceeding one mill.
11. Repealed by S.L. 1999, ch. 154, § 2.
12. A county levying a tax for a county or community hospital association as provided in section 23-18-01 may levy a tax for not more than five years not exceeding eight mills in any one year or, in the alternative, for not more than fifteen years at a mill rate not exceeding five mills.
13. A county levying a tax for a nursing home authority in accordance with section 23-18.2-12 may levy a tax not exceeding five mills.
14. A county levying a tax for county roads as provided in section 24-05-01 may levy a tax not exceeding five mills if approved as provided in that section.
15. A county levying a tax to establish and maintain a public library service as provided in section 40-38-02 may levy a tax not exceeding four mills.
16. A county levying a tax to provide for career and technical education and on-the-job training services as provided in section 40-57.2-04 may levy a tax not exceeding one mill.
17. A county levying a tax for farm-to-market and federal-aid roads as provided in section 57-15-06.3 may levy a tax not exceeding the levy established by the ballot approved by the electors as provided in that section.
18. A county levying a tax for a county veterans' service officer's salary, traveling, and office expenses in accordance with section 57-15-06.4 may levy a tax not exceeding two mills.
19. A county levying a tax for planning purposes as provided in section 57-15-06.5 may levy a tax not exceeding three mills.
- 19.1. A county levying a tax for regional or county corrections centers according to section 57-15-06.6 may levy a tax not exceeding ten mills.
20. A county levying a tax for advertising purposes as provided in section 57-15-10.1 may levy a tax not exceeding one-half mill.
21. A county levying a tax for abandoned cemetery maintenance as provided in section 57-15-27.2 may levy a tax not exceeding one-tenth of one mill.
22. A county levying a tax for emergency purposes as provided in section 57-15-28 may levy a tax not exceeding two mills in a county with a population of thirty thousand or more, four mills in a county with a population under thirty thousand but more than five thousand, or six mills in a county with a population of five thousand or fewer.
23. A county levying a tax for county emergency medical service according to section 57-15-50 may levy a tax not exceeding ten mills.
24. A county levying a tax for destruction of weeds along highways as provided in section 57-15-54 may levy a tax not exceeding two mills.
25. A county levying a tax for programs and activities for senior citizens according to section 57-15-56 may levy a tax not exceeding two mills.
26. A county levying a tax for county welfare in accordance with section 57-15-57 may levy a tax not exceeding two mills.
27. A county levying a tax to repay a loan according to section 57-47-04 may levy a tax not to exceed three mills.

28. Tax levies made for paying the principal and interest on any obligations of the county evidenced by the issuance of bonds.
29. A county levying a tax for a job development authority as provided in section 11-11.1-04 or for the support of an industrial development organization as provided in section 11-11.1-06 may levy a tax not exceeding four mills on the taxable valuation of property within the county. Upon approval by a majority of electors voting on the question at a regular or special county election, a county levying a tax for a job development authority as provided in section 11-11.1-04 or for the support of an industrial development organization as provided in section 11-11.1-06 may levy a separate and additional tax for promotion of tourism in an amount not exceeding one mill on the taxable valuation of property within the county. However, if any city within the county is levying a tax for support of a job development authority or for support of an industrial development organization and the total of the county and city levies exceeds five mills, the county tax levy within the city levying under subsection 28 of section 57-15-10 must be reduced so the total levy in the city does not exceed five mills.
30. Counties levying a tax for county fairs according to section 4-02-26 may levy a tax not exceeding one mill.
31. Counties levying a tax according to section 4-02-27 for a county fair association may levy a tax not exceeding one and one-half mills.
32. Counties levying a tax in accordance with section 4-02-27.1 for a county fair association may levy a tax not exceeding one-half mill.
33. A county levying a tax for programs and activities for handicapped persons according to section 11-11-65 may levy a tax not exceeding one-half mill.
34. Counties levying an annual tax for human services purposes as provided in section 50-06.2-05 may levy a tax not exceeding twenty mills.
35. A county levying a tax for county parks and recreational facilities in accordance with section 57-15-06.9 may levy a tax not exceeding three mills.
36. A county levying a tax for old-age and survivors' insurance or comprehensive health care insurance employee benefit programs according to section 52-09-08, for social security, for an employee retirement program established by the governing body, for county automation and telecommunications under section 57-15-62, or for any combination of those purposes, may levy a tax not exceeding thirty mills. The portion of the levy under this subsection for county automation and telecommunications under section 57-15-62 may not exceed five mills. The portion of the levy under this subsection for comprehensive health care insurance employee benefit programs under section 52-09-08 may not exceed four mills.
37. Counties supporting ports or port authorities may levy a tax not exceeding four mills in accordance with section 11-36-15.
38. Counties supporting commerce authorities may levy a tax not exceeding four mills in accordance with section 11-37-14.

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

57-15-06.8. County tax levies and limitations not in addition to the general fund levy.

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

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

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

A board of county park commissioners established pursuant to chapter 11-28 may levy taxes annually not exceeding the limitation in subsection 35 of section 57-15-06.7 for a fund for the purpose of acquiring real estate as a site for public parks, construction of recreational facilities, renovation and repair of recreational facilities, and the furnishing of recreational facilities. The tax is to be levied, spread, and collected in the same manner as are other taxes in the county. The question of whether the levy is to be discontinued must be submitted to the qualified electors at the next regular election upon petition of twenty-five percent of the qualified electors voting in the last regular county election, if the petition is filed not less than sixty days before the election; provided, however, that the levy may not be discontinued or reduced if such tax is dedicated to the payment of bonds issued pursuant to subsection 6 of section 21-03-07. If the majority of the qualified electors vote to discontinue the levy, it may not again be levied without a majority vote of the qualified electors at a later regular election on the question of relevying the tax, which question may be submitted upon petition as above provided or by decision of the governing board. The levy under this section does not apply to any property located in a city in which park district taxes are levied, unless the governing body of the city in which the property is located consents, by resolution, to the levy.

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

1. In lieu of determining its general fund levy limitation under section 57-15-01.1 or 57-15-06, a county may determine its general fund levy authority as provided in this section. A county may consolidate the levies provided for under sections 4-02-26, 4-02-27, 4-02-27.1, 4-02-27.2, 4-02-37, 4-08-15, 4-08-15.1, 4-16-02, 4-33-11, 4.1-47-14, 11-11-24, 11-11-53, 11-11-60, 11-11-65, 11-11.1-06, 11-28-06, 18-07-01, 24-05-01, 32-12.1-08, 40-38-02, 40-57.2-04, 49-17.2-21, 52-09-08, 57-15-06.4, 57-15-06.5, 57-15-06.6, 57-15-06.9, 57-15-10.1, 57-15-27.2, 57-15-54, 57-15-59, 57-47-04, and 61-04.1-26 with its general fund levy under section 57-15-06 to provide for a county general fund levy which may not exceed one hundred thirty-four mills on the dollar of taxable valuation of the county. A county that elects to determine its general fund levy authority under this section may not impose separate levies under the sections listed in this subsection and may not increase the number of mills levied in any one year over the number levied in the previous year by more than the increase in the consumer price index for all urban consumers, all items, United States city average, as completed by the United States department of labor, bureau of labor statistics.
2. The consolidation of mill levies under subsection 1 may be accomplished by resolution of the board of county commissioners, subject to the right of referendum by the county electors. The board of county commissioners may by majority vote adopt a preliminary resolution providing for the consolidated levy. The board shall publish the preliminary resolution in the official newspaper of the county, at least once during two different weeks within the thirty-day period immediately following the adoption of the preliminary resolution. The board of county commissioners shall hold at least one public hearing and receive comments regarding the consolidation of mill levies. The preliminary resolution may be referred to the qualified electors of the county by a petition protesting the consolidation. The petition must be signed by ten percent or more of the total number of qualified electors of the county voting for governor at the most recent gubernatorial election, and filed with the county auditor before four p.m. on the ninetieth day after the preliminary resolution is adopted. If the petition contains the signatures of a sufficient number of qualified electors, the board of county commissioners shall rescind the preliminary resolution or submit the resolution to a vote of the qualified electors of the county at the next regular election or at a special election called by the board of county commissioners to address the question. If a majority of the qualified electors voting on the question approve the resolution, the consolidation becomes effective for the next tax year and subsequent tax years. If a petition protesting the consolidation is not submitted within ninety days, the board of county commissioners shall consider the comments received regarding the

consolidation and either adopt a final resolution implementing the consolidation or rescind the preliminary resolution. The consolidation of mill levies may be reversed by resolution of the board of county commissioners following the same procedure provided for implementation of the consolidation or by a majority vote of the qualified electors of the county voting on the question pursuant to submission of a petition to reverse the consolidation signed by ten percent or more of the total number of qualified electors of the county voting for governor at the most recent gubernatorial election.

3. A contractual obligation entered by a county with respect to a dedicated mill levy may not be impaired as a result of consolidation of levies under this section.

57-15-07. City tax levies.

The governing body, in levying city taxes, is limited by the amount necessary to meet the appropriations included in the city budget for the ensuing fiscal year and to provide a reserve fund as limited in this chapter, together with a tax sufficient in amount to pay the interest on the bonded debt of the municipality, and to provide a sinking fund to pay the principal at maturity.

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

The aggregate amount levied for general city purposes may not exceed an amount produced by a levy of thirty-eight mills on the taxable valuation of property in the city. Cities with a population of over five thousand may levy an additional one-half of one mill for each additional one thousand population in excess of five thousand, up to a maximum levy for general city purposes of forty mills. A city, when authorized by a majority vote of the electors of the city voting on the question at a regularly scheduled or special election called for such purpose pursuant to a resolution approved by the governing body of the city, may increase the maximum mill levy for general city purposes by not more than ten mills.

57-15-09. Tax levy limitations in villages.

Repealed by S.L. 1967, ch. 323, § 285.

57-15-10. Exceptions to tax levy limitations in cities.

The tax levy limitations specified in section 57-15-08 do not apply to the following tax levies:

1. Taxes levied pursuant to law for a proportion of the cost of a special improvement project by general taxation.
2. Taxes levied pursuant to law for the purpose of paying a deficiency in connection with a special improvement project.
3. Taxes levied to pay interest on a bonded debt, or the principal of such debt, at maturity.
4. Taxes levied for the purpose of paying any final judgment or judgments obtained against any city, if the aggregate amount levied for the purpose of paying any final judgment or judgments does not exceed such amount as will be produced by a levy of five mills on the taxable valuation of the property in the city. This section may not be deemed or construed to modify, qualify, or limit the authority of any city to issue bonds pursuant to law in case the governing body of any such city does not deem it advisable to pay such judgment or judgments out of current revenues.
5. Taxes, not exceeding four mills, levied for the purpose of establishing and maintaining a library fund for public library services in accordance with section 40-38-02.
6. Taxes levied on property located within a municipality and otherwise exempt under section 57-02-08, to pay such property's proportionate share of the cost of fire protection services maintained by the municipal corporation.
7. Taxes, not exceeding five mills, levied for the purpose of establishing and maintaining a municipal arts council in accordance with section 40-38.1-02.
8. Taxes levied for fire department stations in accordance with section 40-05-09.1 may be levied in an amount not exceeding five mills.
9. Taxes levied for the purpose of fire protection service in accordance with section 40-05-09.2 may be levied in an amount not exceeding fifteen mills.

10. Taxes levied for a policemen's pension fund in accordance with section 40-45-01 may be levied in an amount not exceeding one mill.
11. Taxes levied for a police retirement system based upon actuarial tables in accordance with section 40-45-02 may be levied in an amount not exceeding three mills.
12. Taxes levied for a city employees' pension fund in accordance with section 40-46-02 may be levied in an amount not exceeding five mills.
13. Repealed by S.L. 1985, ch. 82, § 162; ch. 604, § 22.
14. Taxes levied for expenditures of the planning commission in accordance with section 40-48-07 may be levied in an amount not to exceed one mill. Provided, that any municipality, in order to obtain the funds necessary to initiate or undertake a comprehensive study of the planning requirements of the municipality, may, without regard to any tax limitation provided by law, levy a tax, for a period of not to exceed five successive years, of not more than one mill to raise funds required for comprehensive study.
15. Taxes levied for the purpose of career and technical education and on-the-job training services in accordance with section 40-57.2-04 may be levied in an amount not exceeding one mill.
16. Taxes levied for the purpose of an armory or memorial levy in accordance with section 40-59-01 may be levied in an amount not exceeding two mills.
17. Taxes levied for advertising purposes in accordance with section 57-15-10.1 may be levied in an amount not exceeding one mill.
18. Taxes levied for airport purposes in accordance with section 57-15-36 may be levied in an amount not exceeding four mills.
19. Taxes levied for a construction fund in accordance with section 57-15-38 may be levied in an amount not exceeding five mills.
20. Taxes levied for a city fire department reserve fund pursuant to section 57-15-42 may be levied in an amount not exceeding five mills.
21. Taxes levied for an organized firefighters relief association in accordance with section 57-15-43 may be levied in an amount not exceeding one-half of one mill.
22. Taxes levied for acquiring real estate for a public building or other purposes as provided in section 57-15-44 may be levied in an amount not exceeding five mills.
23. Taxes levied for emergency purposes pursuant to section 57-15-48 may be levied in an amount not exceeding two and one-half mills.
24. Taxes levied for police department stations according to section 57-15-53 may be levied in an amount not exceeding two mills.
25. Taxes levied for public transportation in accordance with section 57-15-55 may be levied in an amount not exceeding five mills.
- 25.1. Taxes levied for transportation of public school students in accordance with section 57-15-55.1.
26. Taxes levied for programs and activities for senior citizens in accordance with section 57-15-56 may be levied in an amount not exceeding two mills.
27. Taxes levied for construction, operation, and maintenance of animal shelters in accordance with section 40-05-19 may be levied in an amount not exceeding one-half mill.
28. Taxes levied for a city job development authority as provided in section 40-57.4-04 may be levied in an amount not exceeding four mills.
29. Taxes levied for programs and activities for handicapped persons in accordance with section 57-15-60 may be levied in an amount not exceeding one-half mill.
30. Taxes levied for support of a city band may be levied in an amount not exceeding one mill.
31. Taxes levied for port purposes in accordance with section 57-15-10.2 may be levied in an amount not exceeding four mills.
32. Taxes levied for commerce authority purposes may be levied in an amount not exceeding four mills.

57-15-10.1. Counties and cities may levy for certain advertising purposes.

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

When any county or city makes the levy provided for by this section, the expenditure of the fund must be under the direction of the governing boards of the county or city.

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

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

57-15-11. Park district tax levies.

The board of park commissioners, in levying park district taxes, is limited by the amount necessary to meet the appropriations included in the park district budget for the ensuing fiscal year, and to provide a reserve fund as limited in this chapter, together with a tax sufficient in amount to pay the interest on the bonded debt of the municipality and to provide a sinking fund to pay the principal at maturity.

57-15-12. General fund levy limitations in park districts.

The aggregate amount levied for park district general fund purposes, exclusive of levies to pay interest on bonded debt and levies to pay and discharge the principal thereof, and levies to pay the principal and interest on special assessments assessed and levied against park board properties by other municipalities, may not exceed the sum of the number of mills levied by the park district in taxable year 2000 for the general fund under section 57-15-12 including any additional levy approved by the electors, the insurance reserve fund under section 32-12.1-08, the employee health care program under section 40-49-12, the public recreation system under section 40-55-09 including any additional levy approved by the electors, forestry purposes under section 57-15-12.1 except any additional levy approved by the electors, pest control under section 4-33-11, and handicapped person programs and activities under section 57-15-60. A park district may increase its general fund levy under this section to any number of mills approved by a majority of the electors of the park district voting on the question at a regular or special park district election, up to a maximum levy under this section of thirty-five mills on the dollar of the taxable valuation of the district for the current year.

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

1. The governing body of a city or park district may levy annually a tax to provide funds for the establishment, operation, and maintenance of forestry activities within the city or park district. A tax levied by a city governing body under this section may not exceed two mills per dollar of taxable valuation of property within the city. A tax levied by a park district under this section must be within the general fund levy authority of the park district. The governing board of a city or park district, upon approval by a majority vote of the qualified electors voting on the question at any citywide or districtwide election, may also levy annually an additional tax not in excess of three mills on the taxable valuation of property within the city or park district for the purpose of providing funds for forestry activities within the city or park district. Any park district levy approved by the electors and any city levy under this section is in addition to and not restricted by any mill levy limit prescribed by law. The proceeds of any levy under this section may be used for forestry activities, including prevention or control of Dutch elm disease or other diseases which may affect trees, shrubs, and other vegetation; purchasing, planting, or removal of trees, shrubs, and other vegetation; pruning and maintenance of trees, shrubs, and other vegetation; purchasing of necessary equipment; hiring of personnel; contracting for services; public information and technical assistance; and other items related to forestry activities which may be

necessary to provide for proper care, maintenance, propagation, and improvement of forestry resources within the city or park district.

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

57-15-12.2. Exceptions to tax levy limitations for park districts.

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

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

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

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

57-15-13. School district tax levies.

School district taxes must be levied by the governing body of each school district on or before the fifteenth day of August of each year. The governing body of the school district may amend its tax levy and budget for the current fiscal year on or before the tenth day of October of each year but the certification must be filed with the county auditor within the time limitations under section 57-15-31.1. Taxes for school district purposes must be based upon an itemized budget statement which must show the complete expenditure program of the district for the current fiscal year and the sources of the revenue from which it is to be financed. The school board of each public school district, in levying taxes, is limited by the amount necessary to be raised for the purpose of meeting the appropriations included in the school budget of the current fiscal year, and the sum necessary to be provided as an interim fund, together with a tax sufficient in amount to pay the interest on the bonded debt of the district and to provide a sinking fund to pay and discharge the principal thereof at maturity.

57-15-14. (Effective for the first two taxable years beginning after December 31, 2012) Voter approval of excess levies in school districts.

1. Unless authorized by the electors of the school district in accordance with this section, a school district may not impose greater levies than those permitted under section 57-15-14.2.
 - a. In any school district having a total population in excess of four thousand according to the last federal decennial census there may be levied any specific

- number of mills that upon resolution of the school board has been submitted to and approved by a majority of the qualified electors voting upon the question at any regular or special school district election.
- b. In any school district having a total population of fewer than four thousand, there may be levied any specific number of mills that upon resolution of the school board has been approved by fifty-five percent of the qualified electors voting upon the question at any regular or special school election.
 - c. After June 30, 2009, in any school district election for approval by electors of increased levy authority under subsection 1 or 2, the ballot must specify the number of mills proposed for approval, and the number of taxable years for which that approval is to apply. After June 30, 2009, approval by electors of increased levy authority under subsection 1 or 2 may not be effective for more than ten taxable years.
 - d. The authority for a levy of up to a specific number of mills under this section approved by electors of a school district before July 1, 2009, is terminated effective for taxable years after 2015. If the electors of a school district subject to this subsection have not approved a levy for taxable years after 2015 of up to a specific number of mills under this section by December 31, 2015, the school district levy limitation for subsequent years is subject to the limitations under section 57-15-01.1 or this section.
 - e. For taxable years beginning after 2012:
 - (1) The authority for a levy of up to a specific number of mills, approved by electors of a school district for any period of time that includes a taxable year before 2009, must be reduced by one hundred fifteen mills as a precondition of receiving state aid in accordance with chapter 15.1-27.
 - (2) The authority for a levy of up to a specific number of mills, approved by electors of a school district for any period of time that does not include a taxable year before 2009, must be reduced by forty mills as a precondition of receiving state aid in accordance with chapter 15.1-27.
 - (3) The authority for a levy of up to a specific number of mills, placed on the ballot in a school district election for electoral approval of increased levy authority under subdivision a or b, after June 30, 2013, must be stated as a specific number of mills of general fund levy authority and must include a statement that the statutory school district general fund levy limitation is seventy mills on the dollar of the taxable valuation of the school district.
 - f. The authority for an unlimited levy approved by electors of a school district before July 1, 2009, is terminated effective for taxable years after 2015. If the electors of a school district subject to this subsection have not approved a levy of up to a specific number of mills under this section by December 31, 2015, the school district levy limitation for subsequent years is subject to the limitations under section 57-15-01.1 or this section.
2. a. The question of authorizing or discontinuing such specific number of mills authority in any school district must be submitted to the qualified electors at the next regular election upon resolution of the school board or upon the filing with the school board of a petition containing the signatures of qualified electors of the district equal in number to ten percent of the number of electors who cast votes in the most recent election in the school district. No fewer than twenty-five signatures are required.
 - b. The approval of discontinuing such authority does not affect the tax levy in the calendar year in which the election is held.
 - c. The election must be held in the same manner and subject to the same conditions as provided in this section for the first election upon the question of authorizing the mill levy.

(Effective after the first two taxable years beginning after December 31, 2012) General fund levy limitations in school districts. The aggregate amount levied each year for the purposes listed in section 57-15-14.2 by any school district, except the Fargo school district,

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may not exceed the amount in dollars which the school district levied for the prior school year plus twelve percent up to a general fund levy of one hundred eighty-five mills on the dollar of the taxable valuation of the district, except that:

1. In any school district having a total population in excess of four thousand according to the last federal decennial census there may be levied any specific number of mills that upon resolution of the school board has been submitted to and approved by a majority of the qualified electors voting upon the question at any regular or special school district election.
2. In any school district having a total population of fewer than four thousand, there may be levied any specific number of mills that upon resolution of the school board has been approved by fifty-five percent of the qualified electors voting upon the question at any regular or special school election.
3. After June 30, 2009, in any school district election for approval by electors of increased levy authority under subsection 1 or 2, the ballot must specify the number of mills proposed for approval, and the number of taxable years for which that approval is to apply. After June 30, 2009, approval by electors of increased levy authority under subsection 1 or 2 may not be effective for more than ten taxable years.
4. The authority for a levy of up to a specific number of mills under this section approved by electors of a school district before July 1, 2009, is terminated effective for taxable years after 2015. If the electors of a school district subject to this subsection have not approved a levy for taxable years after 2015 of up to a specific number of mills under this section by December 31, 2015, the school district levy limitation for subsequent years is subject to the limitations under section 57-15-01.1 or this section.
5. The authority for an unlimited levy approved by electors of a school district before July 1, 2009, is terminated effective for taxable years after 2015. If the electors of a school district subject to this subsection have not approved a levy of up to a specific number of mills under this section by December 31, 2015, the school district levy limitation for subsequent years is subject to the limitations under section 57-15-01.1 or this section.

The question of authorizing or discontinuing such specific number of mills authority in any school district must be submitted to the qualified electors at the next regular election upon resolution of the school board or upon the filing with the school board of a petition containing the signatures of qualified electors of the district equal in number to ten percent of the number of electors who cast votes in the most recent election in the school district. However, not fewer than twenty-five signatures are required. However, the approval of discontinuing such authority does not affect the tax levy in the calendar year in which the election is held. The election must be held in the same manner and subject to the same conditions as provided in this section for the first election upon the question of authorizing the mill levy.

57-15-14.1. Levies for support of county agricultural and training schools.

Repealed by S.L. 1973, ch. 211, § 3.

57-15-14.2. (Effective for the first two taxable years beginning after December 31, 2012) School district levies.

1. For taxable years after 2013, the board of a school district may levy a tax not exceeding the amount in dollars that the school district levied for the prior year, plus twelve percent, up to a levy of seventy mills on the taxable valuation of the district, for any purpose related to the provision of educational services. The proceeds of this levy must be deposited into the school district's general fund and used in accordance with this subsection. The proceeds may not be transferred into any other fund.
2. For taxable years after 2013, the board of a school district may levy no more than twelve mills on the taxable valuation of the district, for miscellaneous purposes and expenses. The proceeds of this levy must be deposited into a special fund known as the miscellaneous fund and used in accordance with this subsection. The proceeds may not be transferred into any other fund.

3. The board of a school district may levy no more than three mills on the taxable valuation of the district for deposit into a special reserve fund, in accordance with chapter 57-19.
4. The board of a school district may levy no more than the number of mills necessary, on the taxable valuation of the district, for the payment of tuition, in accordance with section 15.1-29-15. The proceeds of this levy must be deposited into a special fund known as the tuition fund and used in accordance with this subsection. The proceeds may not be transferred into any other fund.
5. Nothing in this section limits the board of a school district from levying:
 - a. Mills for a building fund, as permitted in sections 15.1-09-49 and 57-15-16; and
 - b. Mills necessary to pay principal and interest on the bonded debt of the district, including the mills necessary to pay principal and interest on any bonded debt incurred under section 57-15-17.1 before July 1, 2013.
6. For the taxable year 2013 only, the board of a school district may levy, for the purposes described in subsections 1 and 2, a tax not exceeding the amount in dollars determined under this subsection, plus twelve percent, up to a combined levy of eighty-two mills. For purposes of this subsection, the allowable increase in dollars is determined by multiplying the 2013 taxable valuation of the district by the sum of sixty mills plus the number of mills levied in 2012 for miscellaneous expenses under sections 57-15-14.5 and 57-15-17.1.

(Effective after the first two taxable years beginning after December 31, 2012) Mill levies requiring board action - Proceeds to general fund account.

1. A school board of any school district may levy an amount sufficient to cover general expenses, including the costs of the following:
 - a. Board and lodging for high school students as provided in section 15.1-30-04.
 - b. The teachers' retirement fund as provided in section 15-39.1-28.
 - c. Tuition for students in grades seven through twelve as provided in section 15.1-29-15.
 - d. Special education program as provided in section 15.1-32-20.
 - e. The establishment and maintenance of an insurance reserve fund for insurance purposes as provided in section 32-12.1-08.
 - f. A final judgment obtained against a school district.
 - g. The district's share of contribution to the old-age survivors' fund and matching contribution for the social security fund as provided by chapter 52-09 and to provide the district's share of contribution to the old-age survivors' fund and matching contribution for the social security fund for contracted employees of a multidistrict special education board.
 - h. The rental or leasing of buildings, property, or classroom space. Minimum state standards for health and safety applicable to school building construction shall apply to any rented or leased buildings, property, or classroom space.
 - i. Unemployment compensation benefits.
 - j. The removal of asbestos substances from school buildings or the abatement of asbestos substances in school buildings under any method approved by the United States environmental protection agency and any repair, replacement, or remodeling that results from such removal or abatement, any remodeling required to meet specifications set by the Americans with Disabilities Act accessibility guidelines for buildings and facilities as contained in the appendix to 28 CFR 36, any remodeling required to meet requirements set by the state fire marshal during the inspection of a public school, and for providing an alternative education program as provided in section 57-15-17.1.
 - k. Participating in cooperative career and technical education programs approved by the state board.
 - l. Maintaining a career and technical education program approved by the state board and established only for that school district.
 - m. Paying the cost of purchasing, contracting, operating, and maintaining schoolbuses.

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- n. Establishing and maintaining school library services.
 - o. Equipping schoolbuses with two-way communications and central station equipment and providing for the installation and maintenance of such equipment.
 - p. Establishing free public kindergartens in connection with the public schools of the district for the instruction of resident children below school age during the regular school term.
 - q. Establishing, maintaining, and conducting a public recreation system.
 - r. The district's share of contribution to finance an interdistrict cooperative agreement authorized by section 15.1-09-40.
2. This limitation does not apply to mill levies pursuant to subdivisions a, c, f, and j of subsection 1. If a school district maintained a levy to finance either its participation in a cooperative career and technical education program or its sponsorship of single-district career and technical education programs prior to July 1, 1983, and the district discontinues its participation in or sponsorship of those career and technical education programs, that district must reduce the proposed aggregated expenditure amount for which its general fund levy is used by the dollar amount raised by its prior levy for the funding of those programs.
 3. All proceeds of any levy established pursuant to this section must be placed in the school district's general fund account and may be expended to achieve the purposes for which the taxes authorized by this section are levied. Proceeds from levies established pursuant to this section and funds provided to school districts pursuant to chapter 15.1-27 may not be transferred to the building fund within the school district.

57-15-14.3. Mill levies requiring voter approval - Proceeds to general fund account.

Repealed by S.L. 1987, ch. 232, § 8.

57-15-14.4. (Suspended through June 30, 2015) School district mill levies for bonded indebtedness excepted.

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

57-15-14.5. (Effective for the first two taxable years beginning after December 31, 2012) Long-distance learning and educational technology levy.

On July 1, 2013, each school district shall transfer any balance remaining in its long-distance learning and educational technology fund to the general fund of the school district.

(Effective after the first two taxable years beginning after December 31, 2012) Long-distance learning and educational technology levy - Voter approval.

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

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

Repealed by S.L. 1983, ch. 608, § 22.

57-15-16. Tax levy for building fund in school districts.

1. The governing body of any school district shall levy taxes annually for a school building fund, not in excess of twenty mills, which levy is in addition to and not restricted by the levy limitations prescribed by law, when authorized to do so by sixty percent of the qualified electors voting upon the question at a regular or special election in any school district. The governing body of the school district may create the building fund by appropriating and setting up in its budget for an amount not in excess of twenty percent of the current annual appropriation for all other purposes combined, exclusive of appropriations to pay interest and principal of the bonded debt, and not in excess of the limitations prescribed by law. If a portion or all of the proceeds of the levy have been allocated by contract to the payment of rentals upon contracts with the state board of public school education as administrator of the state school construction fund, the levy must be made annually by the governing body of the school district until the full amount of all such obligations is fully paid. Any portion of a levy for a school building fund which has not been allocated by contract with the state board of public school education must be allocated by the governing body pursuant to section 57-15-17. Upon the completion of all payments to the state school construction fund, or upon payment and cancellation or defeasance of the bonds, the levy may be discontinued at the discretion of the governing body of the school district, or upon petition of twenty percent of the qualified electors who voted in the last school election, the question of discontinuance of the levy must be submitted to the qualified electors of the school district at any regular or special election and, upon a favorable vote of sixty percent of the qualified electors voting, the levy must be discontinued. Any school district, executing a contract or lease with the state board of public school education or issuing general obligation bonds, which contract or lease or bond issue requires the maintenance of the levy provided in this section, shall immediately file a certified copy of the contract, lease, or bond issue with the county auditor or auditors of the county or counties in which the school district is located. The county auditor or auditors shall register the contract, lease, or bond issue in the bond register in substantially the manner provided in section 21-03-23. Upon the filing of the contract, lease, or bond issue with the county auditor or auditors, the school district may not discontinue the levy and the levy must automatically be included in the tax levy of the school district from year to year by the county auditor or auditors until a sufficient sum of money has been collected to pay to the state treasurer for the retirement of all obligations of the school district with the state board of public school education or to pay to the custodian of the bond sinking fund all amounts due or to become due on the bonds.
2. The school board of any school district, in levying taxes for a school building fund as provided for in subsection 1, shall specify on the ballot the number of mills to be levied and may in its discretion submit a specific plan for which such fund shall be used. The plan shall designate the general area intended to be served by use of such fund. The area intended to be served shall be described in the plan but need not be described in the building fund ballot. After approval of the levy and the plan no change shall be made in the purpose of expenditure of the building fund except that upon a favorable vote of sixty percent of the qualified electors residing in any specific area intended to be served, material changes may be made in such plan as it affects such area to the extent such changes do not conflict with contractual obligations incurred. The provisions of this section and of subsection 1 of section 57-15-17 in regard to the purpose for which the building fund may be expended shall not apply to expenditures for major repairs.

57-15-17. (Effective through June 30, 2015) Disposition of building fund tax.

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

1. a. All revenue accruing from appropriations or tax levies for a school district building fund together with such amounts as may be realized for building purposes from all other sources must be placed in a separate fund known as a school building fund and must be deposited, held, or invested in the same manner as the sinking

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funds of such school district or in the purchase of shares or securities of federal or state-chartered savings and loan associations within the limits of federal insurance.

- b. The funds may only be used for the following purposes:
 - (1) The construction of school district buildings and facilities;
 - (2) The renovation, repair, or expansion of school district buildings and facilities;
 - (3) The improvement of school district buildings, facilities, and real property;
 - (4) The leasing of buildings and facilities;
 - (5) The payment of rentals upon contracts with the state board of public school education;
 - (6) The payment of rentals upon contracts with municipalities for career and technical education facilities financed pursuant to chapter 40-57; and
 - (7) The payment of principal, premiums, and interest on bonds issued in accordance with subsection 7 of section 21-03-07.
 - c. The custodian of the funds may pay out the funds only upon order of the school board, signed by the president and the business manager of the school district. The order must recite upon its face the purpose for which payment is made.
2. Any moneys remaining in a school building fund after the completion of the payments for any school building project which has cost seventy-five percent or more of the amount in such building fund at the time of letting the contracts therefor shall be returned to the general fund of the school district upon the order of the school board.
 3. The governing body of any school district may pay into the general fund of the school district any moneys which have remained in the school building fund for a period of ten years or more, and such district may include the same as a part of its cash on hand in making up its budget for the ensuing year. In determining what amounts have remained in said fund for ten years or more, all payments which have been paid from the school building fund for building purposes shall be considered as having been paid from the funds first acquired.
 4. Whenever collections from the taxes levied for the current budget and other income are insufficient to meet the requirements for general operating expenses, a majority of the governing body of a school district may transfer unobligated funds from the school building fund into the general fund of the school district if the school district has issued certificates of indebtedness equal to fifty percent of the outstanding uncollected general fund property tax. No school district may transfer funds from the school building fund into the general fund for more than two years.

(Effective after June 30, 2015) Disposition of building fund tax. Revenue raised for building purposes shall be disposed of as follows:

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

- (5) The payment of principal, premium, if any, and interest on bonds issued pursuant to subsection 7 of section 21-03-07.
- (6) The payment of premiums for fire and allied lines, liability, and multiple peril insurance on any building and its use, occupancy, fixtures, and contents.
- c. The custodian of the funds may pay out the funds only upon order of the school board, signed by the president and the business manager of the school district. The order must recite upon its face the purpose for which payment is made.
2. Any moneys remaining in a school building fund after the completion of the payments for any school building project which has cost seventy-five percent or more of the amount in such building fund at the time of letting the contracts therefor shall be returned to the general fund of the school district upon the order of the school board.
3. The governing body of any school district may pay into the general fund of the school district any moneys which have remained in the school building fund for a period of ten years or more, and such district may include the same as a part of its cash on hand in making up its budget for the ensuing year. In determining what amounts have remained in said fund for ten years or more, all payments which have been paid from the school building fund for building purposes shall be considered as having been paid from the funds first acquired.
4. Whenever collections from the taxes levied for the current budget and other income are insufficient to meet the requirements for general operating expenses, a majority of the governing body of a school district may transfer unobligated funds from the school building fund into the general fund of the school district if the school district has issued certificates of indebtedness equal to fifty percent of the outstanding uncollected general fund property tax. No school district may transfer funds from the school building fund into the general fund for more than two years.

57-15-17.1. (Effective for the first two taxable years beginning after December 31, 2012) Discontinuation of special funds - Required transfers.

On July 1, 2013, each school district shall transfer to its building fund or its general fund any moneys remaining in the mercury and hazardous substance abatement or removal fund, any moneys remaining in the required remodeling fund, any moneys remaining in the alternative education program fund, and any moneys remaining in the heating, ventilation, and air-conditioning upgrade fund.

(Effective after the first two taxable years beginning after December 31, 2012) School board levies - Multiyear mercury and hazardous substance abatement or removal - Required remodeling - Alternative education programs - Heating, ventilation, and air-conditioning systems.

1. The governing body of any public school district may by resolution adopted by a two-thirds vote of the school board dedicate a tax levy for purposes of this section of not exceeding fifteen mills on the dollar of taxable valuation of property within the district for a period not longer than fifteen years. The school board may authorize and issue general obligation bonds to be paid from the proceeds of this dedicated levy for the purpose of:
 - a. Providing funds for the abatement or removal of mercury and other hazardous substances from school buildings in accordance with any method approved by the United States environmental protection agency and for any repair, replacement, or remodeling that results from the abatement or removal of such substances;
 - b. Any remodeling required to meet specifications set by the Americans with Disabilities Act accessibility guidelines for buildings and facilities as contained in the appendix to 28 CFR 36;
 - c. Any remodeling required to meet requirements set by the state fire marshal during the inspection of a public school;
 - d. Providing alternative education programs; and
 - e. Providing funds for the repair, replacement, or modification of any heating, ventilation, or air-conditioning systems and required ancillary systems to provide

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proper indoor air quality that meets American society of heating, refrigerating and air-conditioning engineers, incorporated standards.

2. All revenue accruing from the levy under this section, except revenue deposited as allowed by subsections 3, 4, and 5 must be placed in a separate fund known as the mercury and hazardous substance abatement or removal fund and must be accounted for within the capital projects fund group and disbursements must be made from such funds within this fund group for the purpose of mercury and hazardous substance abatement or removal.
3. All revenue accruing from up to five mills of the fifteen-mill levy under this section must be placed in a separate fund known as the required remodeling fund and must be accounted for within the capital projects fund group and disbursements must be made from such funds within this fund group for the purpose of required remodeling, as set forth in subsection 1.
4. All revenue accruing from up to ten mills of the fifteen-mill levy under this section may be placed in a separate fund known as the alternative education program fund. Disbursement may be made from the fund for the purpose of providing an alternative education program but may not be used to construct or remodel facilities used to accommodate an alternative education program.
5. All revenue accruing from the levy under this section, except revenue deposited as allowed by subsections 2, 3, and 4, must be placed in a separate fund known as the heating, ventilation, and air-conditioning upgrade fund and must be accounted for within the capital projects fund group and disbursements must be made from such funds within this fund group for the purpose of improving indoor air quality.
6. Any moneys remaining in the mercury and hazardous substance abatement or removal fund after completion of the principal and interest payments for any bonds issued for any school mercury and hazardous substance abatement or removal project, any funds remaining in the required remodeling fund after completion of the remodeling projects, any funds remaining in the alternative education program fund at the termination of the program, and any funds remaining in the heating, ventilation, and air-conditioning upgrade fund after completion of the principal and interest payments for any bonds issued for any indoor air quality project must be transferred to the general fund of the school district upon the order of the school board.

57-15-18. Penalty for unlawful withdrawal of building funds.

Repealed by S.L. 1975, ch. 106, § 673.

57-15-18.1. Tax levy for rental of property.

Repealed by S.L. 1983, ch. 608, § 22.

57-15-18.2. School district levy for unemployment compensation benefits.

Repealed by S.L. 1983, ch. 608, § 22.

57-15-19. Township tax levies.

The electors of each township have power at the annual meeting to vote to raise such sums of money for the repair and construction of roads and bridges, and for all township charges and necessary expenses as they deem expedient, within the limitations prescribed in section 57-15-20, and on the fourth Tuesday in March, or within ten days thereafter, of each year, the board of supervisors of each civil township shall levy annual taxes for the ensuing year, as voted at the annual township meeting, and the tax levy must be limited by the amount voted to be raised at such annual meeting. The electors at such annual meeting may direct the expenditure of the road tax, or a part of it, in an adjoining township under the joint direction of the boards of supervisors of the townships interested and furnishing such funds.

57-15-19.1. Levies for surfacing highways in unorganized townships.

Repealed by S.L. 1961, ch. 347, § 3.

57-15-19.2. Township supervisors authority to transfer funds into special road fund - Limitations - Use.

The board of supervisors, at the time of the annual township meeting, upon resolution, may transfer or set aside a part or all of any funds into a special road fund, which fund must be separate and distinct from all other funds. The special road fund may not exceed the sum of thirty thousand dollars for any one congressional township. The special road fund may be expended, at the option of the board of supervisors, for the purpose of road construction, graveling, or surfacing.

57-15-19.3. Funds not considered in determining budget.

The special road fund may not be considered in determining the budget of the amount to be levied for each township fiscal year, for normal tax purposes, but must be shown in such budget as a special road fund and may not be deducted therefrom as otherwise provided by law.

57-15-19.4. Township levy for roads.

1. The electors of each township at the annual meeting may levy a tax not to exceed the limitation in subsection 3 of section 57-15-20.2 for the purpose of cooperating with the county in constructing and maintaining federal-aid farm-to-market roads within the township. This tax levy may be made only if notice of the question of the approval of such levy has been included with or upon the notice of the annual meeting provided for in section 58-04-01.
2. If no federal-aid farm-to-market roads are built within ten years of the date the first mill levy pursuant to subsection 1 was made, the board of township supervisors may by resolution authorize the expenditure of all such funds collected and accumulated and the earnings thereon for the construction, improvement, or maintenance of other roads or for any other township purpose.

57-15-19.5. Township levy for law enforcement - Authorization - Cooperation with other political subdivisions.

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

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

The electors of each township at the annual meeting may levy not exceeding the limitation in subsection 5 of section 57-15-20.2 for the purpose of mowing or snow removal. This tax levy may be made only if notice of the question of the approval of such levy has been included with or upon the notice of the annual meeting provided for in section 58-04-01.

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

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

57-15-20.1. Excess levies in townships - Authorization for more than one year.

The board of township supervisors may submit the question of authorizing an excess levy for not to exceed a total of five years, provided the notice of election and the ballot upon which the authorization for the excess levy is submitted both contain the specific years for which such

authorization is sought. Upon approval by the voters as provided in section 57-17-05, such excess levy may be levied for the years specified in the ballot.

57-15-20.2. Exceptions to tax levy limitations in townships.

The tax levy limitations specified in section 57-15-20 do not apply to the following mill levies, which are expressed in mills per dollar of taxable valuation of property in the township:

1. A township levying a tax for prevention and extinguishment of fires in accordance with section 18-06-10 may levy a tax not exceeding one mill.
2. A township levying a tax to establish a recreation system according to section 40-55-08 may levy a tax not exceeding two and five-tenths mills, except that a township may levy an amount not exceeding eight and five-tenths mills if the provisions of section 40-55-09 are met.
3. A township levying a tax for the purpose of cooperating with the county in constructing and maintaining federal-aid farm-to-market roads in accordance with section 57-15-19.4 may levy a tax not exceeding five mills.
4. A township levying a tax for law enforcement in accordance with section 57-15-19.5 may levy a tax not exceeding five mills.
5. A township levying a tax for mowing or snow removal in accordance with section 57-15-19.6 may levy a tax not exceeding three mills.
- 5.1. A township levying a tax for a legal contingency fund in accordance with section 57-15-22.2 may levy a tax not exceeding ten mills for not to exceed five years.
6. A township levying a tax for airport purposes in accordance with section 57-15-37.1 may levy a tax not exceeding four mills.
7. A township levying a tax for emergency medical service in accordance with section 57-15-51.1 may levy a tax not exceeding ten mills.
8. A township levying a tax for park purposes in accordance with section 58-17-02 may levy a tax not exceeding two mills.
9. A township levying a tax for special assessment districts in accordance with chapter 58-18.
10. A township levying a tax for port purposes in accordance with section 57-15-20.3 may levy a tax not exceeding four mills.
11. A township levying a tax for commerce authority purposes may levy a tax not exceeding four mills.

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

57-15-20.3. Township levy for port purposes.

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

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

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

57-15-21. Tax levies in unorganized townships.

The board of county commissioners has the same jurisdiction in an unorganized township as the board of township supervisors has in an organized township. Such board may levy taxes in an unorganized township for road and bridge purposes and shall make such levy on the fourth Tuesday in July in each year, or within ten days thereafter. Such levy has no relation to nor effect upon the county taxes for any purpose levied by the board of county commissioners.

57-15-22. Tax levy limitations in unorganized townships.

The total tax levied by the board of county commissioners in any unorganized township for the construction, maintenance, and improvement of any roads and bridges may not exceed eighteen mills on the dollar of the taxable valuation of the township or the amount in dollars that the township would have been entitled to levy under section 57-15-01.1 if the township had remained organized, but this does not prohibit the levy of general county road and bridge taxes in such unorganized township.

57-15-22.1. Board of county commissioners may transfer unexpended balance in road and bridge fund in unorganized townships.

The board of county commissioners, by resolution, may transfer any unexpended balance of the revenues produced under section 57-15-22 in any unorganized township to a special road and bridge fund to the credit of such unorganized township. Such special road and bridge fund may not be taken into consideration in determining the budget for the amount to be levied for road and bridge purposes in an unorganized township for the current fiscal year.

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

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

57-15-23. Per capita school tax - Levy - Apportionment.

Repealed by S.L. 1969, ch. 528, § 24.

57-15-24. County mill levy for schools.

Repealed by S.L. 1981, ch. 198, § 18.

57-15-25. County equalization fund - How constituted.

Repealed by omission from this code.

57-15-25.1. County high school equalization fund - Tax levy.

Repealed by S.L. 1959, ch. 170, § 25.

57-15-26. Apportionment of funds withheld for failure to maintain school.

Repealed by S.L. 1959, ch. 170, § 25.

57-15-26.1. General tax levy of recreation service districts.

The board of recreation service district commissioners of a recreation service district created under chapter 11-28.2 may, upon resolution of the board, levy a tax for general purposes in addition to all other levies permitted by law, not exceeding one mill on the taxable valuation of property in the district.

57-15-26.2. Limitations in vector control districts.

Vector control district levies are limited to a tax levy not exceeding one mill on the dollar of taxable valuation in the district in accordance with sections 23-24-08 and 23-24-09.

57-15-26.3. General tax levy of fire protection districts.

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

57-15-26.4. General tax levy of hospital districts.

The board of directors of a hospital district may annually certify to the proper county auditor or county auditors the probable expense for operating the hospital district. The auditor or auditors may levy a tax not exceeding five mills on the taxable valuation of property within the district for the maintenance of the district for the fiscal year as provided in section 23-30-07.

57-15-26.5. General tax levy of rural ambulance service districts.

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

57-15-26.6. Water resource district's general tax levy.

The board of directors of a water resource district shall estimate expenses of the district and transmit them to the board of county commissioners according to section 61-16.1-06. The board of county commissioners may, by resolution, levy and authorize the county auditor to extend upon the county or portion of the county in the district a tax not exceeding four mills on each dollar of taxable valuation in the county or portion of the county in the district.

57-15-26.7. West river water supply district general tax levy.

Repealed by S.L. 1993, ch. 607, § 2.

57-15-26.8. Garrison Diversion Conservancy District general tax levy.

The board of directors of the Garrison Diversion Conservancy District may levy a tax not exceeding one mill on the taxable valuation of property within the district according to sections 61-24-08 and 61-24-09.

57-15-27. Interim fund.

The governing body of any county, city, park district, or municipality, other than a school district, which is authorized to levy taxes may include in its budget an item to be known as the "interim fund" which must be carried over to the next ensuing fiscal year to meet the cash requirements of all funds or purposes to which the credit of the municipality may be legally extended, for that portion of such fiscal year prior to the receipt of taxes therein. In no case may the interim fund be in excess of the amount reasonably required to finance the municipality for the first nine months of the next ensuing fiscal year. The interim fund may not be in excess of three-fourths of the current annual appropriation for all purposes other than debt retirement purposes and appropriations financed from bond sources.

57-15-27.1. Cemetery tax levies.

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

57-15-27.2. Abandoned cemetery tax levies.

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

57-15-28. Emergency fund - County.

The governing body of any county may levy a tax for emergency purposes not exceeding the limitation in subsection 22 of section 57-15-06.7. The emergency fund may not be considered in determining the budget or the amount to be levied for each fiscal year for normal tax purposes but must be shown in the budget as an "emergency fund" and may not be deducted from the budget as otherwise provided by law. Each county may create an emergency fund, and all taxes levied for emergency purposes by any county, when collected, must be deposited in the emergency fund, and must be used only for emergency purposes caused by the destruction or impairment of any county property necessary for the conduct of the affairs of the county, emergencies caused by nature or by the entry by a court of competent jurisdiction of a judgment for damages against the county. The emergency fund may not be used for the purchase of road equipment. The emergency fund may not be used for any road construction or maintenance, except for repair of roads damaged by nature within sixty days preceding the determination to expend emergency funds; however, the emergency fund may be used to match federal funds appropriated to mitigate damage to roads related to a federally declared disaster that occurred more than sixty days preceding the determination. Any unexpended balance remaining in the emergency fund at the end of any fiscal year must be kept in the fund. When the amount of money in the emergency fund, plus the amount of money due the fund from outstanding taxes, equals the amount produced by a levy of five mills on the taxable valuation of property in a county with a population of thirty thousand or more, ten mills on the taxable valuation of property in a county with a population of less than thirty thousand but more than five thousand, or fifteen mills on the taxable valuation of property in a county with a population of five thousand or fewer, the levy authorized by this section must be discontinued, and no further levy may be made until required to replenish the emergency fund.

57-15-28.1. Exceptions to tax levy limitations in political subdivisions.

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

1. A political subdivision, except a park district, levying a tax for the control of pests in accordance with section 4-33-11 may levy a tax not exceeding one mill.
2. A political subdivision, except a school district or park district, levying a tax for an insurance reserve fund according to section 32-12.1-08 may levy a tax not exceeding five mills. A political subdivision, except a school district or park district, may use all or part of the levy under this subsection and the insurance reserve fund for payment of workforce safety and insurance contributions, premiums, judgments, and claims of the political subdivision.

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3. A political subdivision, except a school district, levying a tax for the payment of a judgment in accordance with section 32-12.1-11 may levy a tax not exceeding five mills.
4. A political subdivision levying a tax for railroad purposes in accordance with section 49-17.2-21 may levy a tax not exceeding four mills.
5. A political subdivision, except a school district or county, levying a tax for old-age and survivors' insurance according to section 52-09-08, for social security, or for an employee retirement program established by the governing body, or for any combination of those purposes, may levy a tax not exceeding thirty mills.
6. A county levying a tax for comprehensive health care insurance employee benefit programs in accordance with section 52-09-08 may levy a tax not exceeding eight mills and the limitation in subsection 36 of section 57-15-06.7.

57-15-29. War emergency fund - Cities.

Repealed by omission from this code.

57-15-29.1. War emergency fund may be transferred into general fund.

Repealed by omission from this code.

57-15-30. When tax in townships and cities to be levied by county commissioners.

Whenever any city or township having an existing liability or indebtedness is authorized to levy taxes for the payment of the same and fails or refuses to elect proper officers for the government of the municipality, the board of county commissioners of the county in which the municipality is located, upon a proper showing by any person having a legal or subsisting claim against the municipality that there are no legal officers in the municipality authorized to levy a tax for the payment of such indebtedness, shall levy a tax as the governing body would be authorized to levy the same for the payment of such indebtedness. Any person having a claim against such municipality has the same right to enforce the levy of such tax by the board of county commissioners that the person would have had to compel such levy by the officers of the municipality had they been properly elected and qualified.

57-15-30.1. Tax levy for township debt - Duty of county auditor - Duty of county treasurer.

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

57-15-31. (Effective for the first two taxable years beginning after December 31, 2012) Determination of levy.

The amount to be levied by any county, city, township, school district, park district, or other municipality authorized to levy taxes shall be computed by deducting from the amount of estimated expenditures for the current fiscal year as finally determined, plus the required reserve fund determined upon by the governing board from the past experience of the taxing district, the total of the following items:

1. The available surplus consisting of the free and unencumbered cash balance.
2. Estimated revenues from sources other than direct property taxes.
3. The total estimated collections from tax levies for previous years.
4. Such expenditures as are to be made from bond sources.
5. The amount of distributions received from an economic growth increment pool under section 57-15-61.

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6. The estimated amount to be received from payments in lieu of taxes on a project under section 40-57.1-03.

Allowance may be made for a permanent delinquency or loss in tax collection not to exceed five percent of the amount of the levy.

(Effective after the first two taxable years beginning after December 31, 2012)

Determination of levy. The amount to be levied by any county, city, township, school district, park district, or other municipality authorized to levy taxes shall be computed by deducting from the amount of estimated expenditures for the current fiscal year as finally determined, plus the required reserve fund determined upon by the governing board from the past experience of the taxing district, the total of the following items:

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

Allowance may be made for a permanent delinquency or loss in tax collection not to exceed five percent of the amount of the levy.

57-15-31.1. Deadline date for amending budgets and certifying taxes.

No taxing district may certify any taxes or amend its current budget and no county auditor may accept a certification of taxes or amended budget after the tenth day of October of each year if such certification or amendment results in a change in the amount of tax levied. The current budget, except for property taxes, may be amended during the year for any revenues and appropriations not anticipated at the time the budget was prepared.

57-15-32. Certification of levy.

The taxes levied or voted by any city, township, school district, park district, or other municipality authorized to levy taxes must be certified by the officer acting as business manager or clerk of the governing body of such municipality to the county auditor immediately following the action of the governing body, or within ten days thereafter.

57-15-33. Penalty for failure to certify levy.

Repealed by S.L. 1975, ch. 106, § 673.

57-15-34. Duty of county auditor upon certification of levy.

The county auditor of each county, upon receipt of tax levies certified to the county auditor by the proper authorities of the state or any taxing district or municipality shall acknowledge receipt thereof to the official so certifying them immediately upon receiving such levies.

57-15-35. Penalty for extending tax beyond levy limit.

Any county auditor who extends taxes in excess of the limitations prescribed by the terms of this chapter shall forfeit a sum of not less than twenty-five dollars and not more than one thousand dollars, the amount to be determined by the court in an action brought in district court by the state's attorney in the name of the state for the benefit of the county general fund, and if such action of the county auditor is willful, the county auditor also is guilty of a class A misdemeanor.

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57-15-36. Tax levy for airport purposes.

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

57-15-37. Tax levy for airport purposes in park districts.

Repealed by S.L. 2001, ch. 510, § 13.

57-15-37.1. Township levy for airport purposes.

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

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

The governing body of any city may levy annually for a period not to exceed ten successive years, for a construction fund, a tax not exceeding the limitation in subsection 19 of section 57-15-10, when authorized to do so by sixty percent of the electors voting upon the question at a regular or special election in any city which, at the time of making the annual levy, has no outstanding unpaid certificates of indebtedness, and in which the limitation of levy has not been increased from the basic mill rate. The construction fund must be used for paying all or part of the construction of waterworks systems, sewage systems, public buildings, or any other public improvements for which cities are authorized by law to pay for from general tax levies, and the governing body of any city, when submitting to the electors of the city, the question of authorizing the tax levy, shall specify the purposes for which the construction fund is to be used. The governing body of the city may create the building fund by appropriating and setting up in its budget, for an amount not in excess of twenty percent of the current annual appropriation for all other purposes combined, exclusive of the appropriations to pay interest and principal of the bonded debt, and not in excess of the limitations prescribed by law.

57-15-39. Disposition of construction fund tax.

Revenues raised for construction purposes must be disposed of as follows:

1. All revenues accruing from appropriations or tax levies for a construction fund, together with such amounts as may be realized for construction purposes from all other sources, must be placed in a separate fund known as a city construction fund, and must be deposited and held as the sinking funds of such cities are held. Such fund must be used solely and exclusively for the purpose of constructing waterworks systems, sewage systems, public buildings, or such other public improvements as the electors may have authorized and must be paid out by the custodian thereof, only upon order of the governing body of such city, signed by the mayor or president of the board of city commissioners and the city auditor of said city; such order must recite upon its face the purpose for which such payment is made.
2. Any moneys remaining in a construction fund, after the completion of the payments for any city construction fund project which has cost seventy-five percent or more of the amount in such construction fund at the time of letting the contracts therefor, must be returned to the general fund of the city upon the order of the governing body of such city.
3. Upon the first day of June of each year, the custodian of any city construction fund shall pay into the general fund of such city any moneys which have remained in such fund for a period of ten years or more. The custodian shall consider that all payments which have been paid from the city construction fund for building purposes have been paid from the fund first acquired.

57-15-40. Penalty for unlawful withdrawal of construction fund.

Repealed by S.L. 1975, ch. 106, § 673.

57-15-41. Political subdivision tax levies for payment of special assessments exempt from levy limitations.

No tax levy limitations provided by any statute of this state apply to tax levies by any county, city, school district, park district, or township for the purpose of paying any special assessments or paying debt service on bonds issued to prepay special assessments made in accordance with the provisions of title 40, against property owned by such county, city, school district, park district, or township. Any surplus in the special assessment fund after all of the special assessments for which the fund was created have been paid shall be placed in the general fund of the political subdivision.

57-15-42. City fire department reserve fund levy.

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

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

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

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

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

The governing body of any city may levy taxes annually, not exceeding the limitation in subsection 22 of section 57-15-10 for a fund which must be used for the purpose of acquiring real estate as a site for public buildings, construction of public buildings, renovation and repair of public buildings, and the furnishing of public buildings, or for a city's participating share in urban renewal programs. The tax is to be levied, spread, and collected in the same manner as are other taxes in the city. Whether the levy shall be discontinued must be submitted to the qualified electors at the next regular election upon petition of twenty-five percent or more of the qualified electors voting in the last regular city election, the petition to be filed not less than sixty days before the election. If the majority of the qualified electors voting on the question vote to discontinue the levy, it may not again be levied without a majority vote of the qualified electors voting on the question at a later regular election on the question of relevying the tax, which question may be submitted upon petition as above provided or by decision of the governing board.

57-15-45. Resolution and notice of election.

Repealed by S.L. 1967, ch. 430, § 2.

57-15-46. Form of ballot.

Repealed by S.L. 1967, ch. 430, § 2.

57-15-47. Conduct of election.

Repealed by omission from this code.

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

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

57-15-49. School district levy for school library fund.

Repealed by S.L. 1983, ch. 608, § 22.

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

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

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

Upon petition of ten percent of the number of qualified electors of the city voting in the last election for governor or upon its own motion, the governing body of a city shall levy annually a tax of not to exceed ten mills upon its taxable valuation, for the purpose of subsidizing city emergency medical services; provided, that such tax must be approved by a majority of the qualified electors of the city voting on the question at a regular or special city election. Whenever a tax for county emergency medical services is levied by a county, any city levying a tax for, or subsidizing city emergency medical services, shall upon written application to the county board of such county be exempted from such county tax levy. The city may set aside, as a depreciation expense, up to ten percent of its annual emergency medical service operating or subsidization budget in a dedicated emergency medical services sinking fund, deposited with the auditor for replacement of equipment and ambulances. The ten percent emergency medical services sinking fund may be in addition to the actual annual emergency medical services budget but the total of the annual emergency medical services budget and the annual ten percent emergency medical services fund may not exceed the approved mill levy.

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

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

57-15-52. School district levy to equip and maintain two-way radios for schoolbuses.

Repealed by S.L. 1983, ch. 608, § 22.

57-15-52.1. School district levy for schoolbus costs.
Repealed by S.L. 1983, ch. 608, § 22.

57-15-53. Tax levy for police department stations.

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

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

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

57-15-55. Tax levy for public transportation.

The governing body of any city, upon approval by a majority vote of the qualified electors of the city voting on the question at any citywide election, may annually levy a tax not exceeding the limitation in subsection 25 of section 57-15-10 to provide funds for the provision and operation of a public transportation system within the city under a contract approved by the governing body with a private contractor, or by the city itself.

57-15-55.1. City tax levy for transportation of public school students.

The governing body of any city, upon approval by a majority vote of the qualified electors of the city voting on the question at any citywide election, may annually levy a tax on the taxable valuation of property within the city to provide funds for fees charged by a school district pursuant to section 15.1-30-05 for transportation for public school students who reside in the city but who attend school in another city in the same school district. A city levying a tax pursuant to this section may levy only so much as will be required to provide an amount representing the difference between the estimated state transportation payment to be received by the school district on behalf of students residing in the city but attending school outside of the city and the estimated actual cost to be incurred by the district in providing transportation for those students.

57-15-56. Authorization of tax levy for services and programs for senior citizens - Elections to authorize or remove the levy - State bonding fund coverage - State matching program for senior citizen services and programs.

1. The board of county commissioners of any county is hereby authorized to levy a tax, or if no levy is made by the board of county commissioners, the governing body of any city in the county is authorized to levy a tax, in addition to all levies now authorized by law, for the purpose of establishing or maintaining services and programs for senior citizens including the maintenance of existing senior citizen centers which will provide informational, health, welfare, counseling, and referral services for senior citizens, and assisting such persons in providing volunteer community or civic services. If the tax

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authorized by this section is levied by the board of county commissioners, any existing levy under this section by a city in the county becomes void for subsequent taxable years. The removal of the levy is not subject to the requirements of subsection 3. This tax may not exceed the limitation in subsection 25 of section 57-15-06.7 or subsection 26 of section 57-15-10. The proceeds of the tax must be kept in a separate fund and used exclusively for the public purposes provided for in this section. This levy must be in addition to any moneys expended by the board of county commissioners pursuant to section 11-11-58 or by the governing body of any city pursuant to section 40-05-16.

2. The levy authorized by this section may not be used to defray any expenses of any organization or agency until the organization or agency is incorporated under the laws of this state as a nonprofit corporation. Governing bodies may enter into contracts with county councils on aging or comparable representative groups in counties or cities that do not have a council on aging to determine jointly and to administer distribution of funds in accordance with the contract and the provisions of this section. To receive any funds under this section, an organization or agency must file with the governing body from which funds are being requested a report of its program for the fiscal year for which the funds are requested. The report must show all financial resources available to the organization or agency and its program, how those resources are budgeted or intended to be used in that fiscal year or in the future, and the purposes for which funds being requested under this section are to be used. An organization or agency and its program which receives funds under the provisions of this section must be reviewed or approved annually by the board of county commissioners or the governing body of the city to determine its eligibility to receive funds under the provisions of this section.
3. The levy authorized by this section may be imposed or removed only by a vote of a majority of the qualified electors of the county or city voting on the question directing the governing body to do so. The levy authorized by this section may not be increased to a levy of more than one mill under the authority of this section unless approved by a vote of a majority of the qualified electors of the county or city voting on the question. The governing body shall put the issue before the qualified electors either on its own motion or when a petition in writing, signed by qualified electors of the county or city equal in number to at least ten percent of the total vote cast in the county or city for the office of governor of the state at the last general election, is presented to the governing body.
4. The officers or employees of a nonprofit corporation under contract with the board of county commissioners or the governing body of the city, in regard to the manner in which the funds shall be expended and the services are to be provided, are authorized to receive, and shall be eligible for, bonding coverage through the state bonding fund.
5. The state treasurer shall provide matching funds as provided in this subsection for counties for senior citizen services and programs funded as required by this section. The grants must be made on or before March first of each year to each eligible county. A county receiving a grant under this section which has not levied a tax under this section shall transfer the amount received to a city within the county which has levied a tax under this section. A grant may not be made to any county that has not filed with the state treasurer a written report verifying that grant funds received in the previous year under this subsection have been budgeted for the same purposes permitted for the expenditure of proceeds of a tax levied under this section. The written report must be received by the state treasurer on or before February first of each year following a year in which the reporting county received grant funds under this subsection. A matching fund grant must be provided from the senior citizen services and programs fund to each eligible county equal to eighty-five percent of the amount levied in dollars in the county under this section for the taxable year, but the matching fund grant applies only to a levy of up to one mill under this section.

57-15-57. Levy for county welfare.

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

57-15-58. Penalty for unlawful withdrawal from fund.

Every officer participating in the unlawful withdrawal from any fund established by this chapter is guilty of a class A misdemeanor.

57-15-59. Counties' and cities' authority to enter leases for court, corrections, and law enforcement facilities and dedicate mill levies.

Notwithstanding any other provision of law, counties and cities, including home rule counties and cities, may upon a two-thirds vote of the governing body enter into leases for court facilities, corrections centers, jails, and other law enforcement facilities for a term of one year or more but not exceeding twenty years. At the time of entering into such a lease, the governing body shall dedicate the necessary annual mill levies to fund the lease payments, and such dedicated mill levies are irrevocable for the length of the lease. The governing body may levy and dedicate a levy of up to ten mills for such purposes, and this levy is in addition to any mill levy limitations established by law or by a home rule charter. If a governing body enters into a lease with annual payments from revenue from a levy under this section, payments due under the lease are a general obligation of the county or city and backed by the full faith and credit of the county or city. A certified copy of the lease and resolution dedicating a levy under this section must be filed with the county auditor, who shall annually levy the mills set forth in the resolution for the entire term of the lease, unless the governing body provides the county auditor with a certified copy of a resolution providing that the county or city has funds available for all or part of the next year's lease payment and that no part or only a portion of the mills originally dedicated to the lease payment need to be levied for that year.

57-15-60. Authorization of tax levy for programs and activities for handicapped persons - Elections to authorize or remove the levy - Handicapped person programs and activities.

1. The board of county commissioners of any county may levy a tax, or if no levy is made by the board of county commissioners, the governing body of any city in the county may levy a tax, in addition to all levies now authorized by law, for the purpose of establishing or maintaining programs and activities for handicapped persons, including recreational and other leisure-time activities and informational, health, welfare, transportation, counseling, and referral services. If the tax authorized by this section is levied by the board of county commissioners, any existing levy under this section by a city in the county is void for subsequent taxable years. The removal of the levy is not subject to the requirements of subsection 3. This tax may not exceed the limitation in subsection 33 of section 57-15-06.7 and subsection 29 of section 57-15-10. The proceeds of the tax must be kept in a separate fund and used exclusively for the public purposes provided for in this section. This levy is in addition to any moneys expended by the board of county commissioners pursuant to section 11-11-65 or by the governing body of any city or park district pursuant to section 40-05-20.
2. The levy authorized by this section may be used to fund an intergovernmental program under a joint powers agreement pursuant to chapter 54-40 but may not be used to defray any expenses of any organization or agency until the organization or agency is incorporated under the laws of this state as a nonprofit corporation and has contracted

with the board of county commissioners or the governing body of the city or park district in regard to the manner in which the funds will be expended and the services will be provided. An organization or agency that receives funds under this section must be reviewed or approved annually by the board of county commissioners or the governing body of the city or park district to determine its eligibility to receive funds under this section.

3. The levy authorized by this section may be imposed or removed only by a vote of a majority of the qualified electors voting on the question in an election in the county, city, or park district. The governing body shall put the issue before the qualified electors either on its own motion or when a petition in writing, signed by qualified electors of the county or city equal in number to at least ten percent of the total vote cast in the county or city for the office of governor of the state at the last general election, is presented to that governing body. A park district may levy a tax annually within the general fund levy authority of section 57-15-12 for the purpose of establishing or maintaining programs and activities for handicapped persons.

57-15-61. Economic growth districts.

In counties that are part of a joint job development authority, an economic growth district may be established by resolution approved by the board of county commissioners of each county that will be part of the economic growth district. The resolution approved by each board of county commissioners must specify which of the counties in the economic growth district will have the responsibility to administer the economic growth increment pool, unless the boards of county commissioners otherwise agree in writing to different terms and conditions.

1. Upon establishment of an economic growth district, the auditor of each county in the economic growth district shall compute and certify the taxable value of each lot or parcel of commercial property, as defined in section 57-02-01, in that county as most recently assessed and equalized. In each subsequent year, the county auditor of each county in an economic growth district shall compute and certify the amount by which the taxable valuation of all commercial lots and parcels of real property in that county, as most recently assessed and equalized, has increased in comparison with the original taxable value of all commercial lots and parcels. The amount of increase determined is the gross commercial growth of that county. If there is a decrease or no increase in gross commercial growth, the auditor shall certify the gross commercial growth as zero. The auditor shall compute and certify the net commercial growth of the county as thirty percent of the gross commercial growth.
2. The county auditor of each county in an economic growth district shall exclude the net commercial growth determined under subsection 1 from the taxable valuation upon which the auditor computes the mill rates of taxes levied in that year by the state and every political subdivision having power to levy taxes on the property. The auditor shall extend the aggregate mill rate against the net commercial growth as well as the taxable valuation upon which the aggregate mill rate was determined. The amount of taxes received from application of the aggregate mill rate against the net commercial growth is the economic growth increment revenue for that year.
3. The county auditor of each county in an economic growth district shall segregate all economic growth increment revenue in a special fund.
4. The county treasurer shall remit the economic growth increment revenue to the county auditor of the county that administers the economic growth increment pool when the county treasurer distributes collected taxes to the state and to political subdivisions.
5. Before annual certification of county tax levies to the county auditor, the county auditor in the county that administers the economic growth increment pool shall distribute to the county auditors of the other counties in the economic growth district the proportion of the economic growth increment pool which the population of the receiving county bears to the total population of all counties in the economic growth district. Revenue received by a county under this subsection must be deposited in the county general fund.

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6. An economic growth district may be dissolved by discontinuation of a joint job development authority or by approval of a resolution by the board of county commissioners of each county in the economic growth district. Upon dissolution of an economic growth district, any funds remaining in the economic growth increment pool must be distributed in accordance with subsection 5.

57-15-62. Levy authorized for county automation and telecommunications.

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

57-15-63. Mistake in levy - Levy increase in later year - Levy reverts.

Expired under S.L. 2003, ch. 517, § 2.

57-15-63.1. Mistake in levy - Levy increase in later year - Levy reverts.

Expired under S.L. 2007, ch. 508, § 2.

57-15-63.2. Mistake in township levy - Levy increase in later year - Levy reverts.

Expired under S.L. 2009, ch. 537, § 1.

State of North Dakota Office Of State Tax Commissioner

CORY FONG, COMMISSIONER
Bismarck, North Dakota

July 2013

Schedule of

Levy Limitations

Applicable To The Authority Of The Political Subdivisions Of The
State Of North Dakota To Levy Ad Valorem Taxes On Property

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Levy Limitations

1000 - State Medical Center				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1001	State Medical Center	1.00 Mill	N.D.C.C. § 15-52-09	North Dakota Constitution Art. X, Sec. 10

1100 - Garrison Diversion Conservancy District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1101	General	1.00 Mill	N.D.C.C. §§ 61-24-08(9); 61-24-09; 57-15-26.8	For operating expenses of district plus disbursements in connection with obligations entered into with federal government; provided that the amount for operating expenses of district exclusive of disbursements in connection with obligations entered into with federal government shall not exceed .10 mill
	Interim Fund	75 percent of current appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
1102	Municipal or Regional Airport Authority	See Code sections in next column	N.D.C.C. §§ 2-06-07; 2-06-14	
1103	Old Age Survivors Insurance, Federal Social Security, and Employee Retirement	30.00 Mills	N.D.C.C. §§ 52-09-07(3); 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10
1104	(Reserved for Future Use)			
1105	Plant Pest Control	1.00 Mill for one year	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x) Upon approval of 60 percent of voters - voting on the question of reimbursing General Fund for expenditures for Plant Pest Control
1106	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(x) May be used for payment of workforce safety and insurance contributions, premiums, judgments, and claims of the political subdivision
1107	Judgment for Injury Claim	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
1108	Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-12	(x)
1109	Interest and Principal Payments on Bonds Issued to Pay Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-14	
1110	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21, 57-15-28.1(4)	(x)
9999	Levied by Special Assessment		N.D.C.C. ch. 61-24.8	Ineffective after July 31, 2013 except for projects for which all steps up to and including approval are completed before August 1, 2013.

Levy Limitations

1200 - County				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy (y) Indicates included in general fund if county has consolidated levies
1201	General or Home Rule or Home Rule	23.00 Mills <i>28.00</i>	N.D.C.C. § 57-15-06 N.D.C.C. §§ 12.1-01-05; 57-01-02.1	General, Special, Road and Bridge purposes May not increase total mills levied over the number levied in the previous year by more than the increase in the consumer price index for all urban consumers, all items, United States city average For carrying over to next fiscal year to meet cash requirements
	or Consolidated	134.00 mills	N.D.C.C. § 57-15-06.10	
	Interim Fund	75 percent of Current Appropriation	N.D.C.C. § 57-15-27	
1202	Care of Patients in State Institutions	1.25 Mills	N.D.C.C. § 57-15-06(2)	
1203	Human Services	None	N.D.C.C. § 50-03-01	
1204	County Road & Bridge		N.D.C.C. §§ 24-05-01; 57-15-06.7(14)	Provides minimum of .25 mill of general levy for highway improvement in counties having population of 2,000 or more. Upon 60% voter approval may levy up to 5 mills. Also see levy no. 1233 for counties
1205	Extraordinary Outlay	5.00 Mills	N.D.C.C. §§ 11-11-24; 57-15-06.8(2)	(y) Upon vote of electors
1206	Aid to Multi-County Fair Association	1.00 Mill	N.D.C.C. §§ 4-02-37; 57-15-06.8(1)	(y) In two or more counties having a total assessed valuation of not less than 1.5 million dollars
1207	Firebreak Fund	5.00 Mills	N.D.C.C. §§ 18-07-01; 57-15-06.8(3)	(y) Upon petition
1208	Regional or County Correction Centers	10.00 Mills	N.D.C.C. §§ 57-15-06.6; 57-15-06.7(19.1)	(y) (x) May be used for contracting services from another public or private entity
1209	Excess Levy	50 percent of basic legal limitation	N.D.C.C. § 57-17-02	For one year and not to exceed one succeeding year; upon approval by 60 percent of votes cast at the election
1210	Emergency	2.00 Mills in a county with population of 30,000 or more; 4.00 mills in a county with population of under 30,000 but more than 5,000; or 6 mills in a county with population of 5,000 or fewer.	N.D.C.C. §§ 57-15-28; 57-15-06.7(22)	(x) No further levy to be made when balance in fund plus uncollected taxes equals an amount produced by a levy of 5.00 mills on the taxable valuation in counties with population of 30,000 or more, or 10.00 mills in counties with population of less than 30,000 but more than 5,000, or 15 mills on the taxable valuation in a county with a population of 5,000 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
1211	Old Age and Survivors Insurance, Comprehensive Health Care Insurance Employee Benefit Programs, Federal Social Security, Employee Retirement, Automation, and Telecommunications	30.00 Mills	N.D.C.C. §§ 52-09-07(3); 57-15-28.1(5); 57-15-06.7(36); 57-15-62	(y) (x) Also see N.D.C.C. § 52-09-27 and ch. 52-10 May levy 4.00 mills for comprehensive health care insurance employee benefit programs. Automation and telecommunications may not exceed 5.00 mills

Levy Limitations

1200 - County (Continued)				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy (y) Indicates included in general fund if county has consolidated levies
1212	Farm-to-Market and Federal-Aid Roads	Levy established by ballot	N.D.C.C. §§ 57-15-06.3(1); 57-15-06.3(4); 57-15-06.7(17)	(x) Upon vote of electors. Board of Co. Comm may prepare a proposed construction program. General description of roads to be constructed, location of bridges, approximate total mileage and priority of construction. Approval by State Dept. of Transportation. Board shall levy a tax not in excess of levy established by the ballot. Resolution of board of county commissioners required to use excess funds for surfacing or maintenance.
1213	Veterans Service Officer	2.00 Mills	N.D.C.C. §§ 57-15-06.4; 57-15-06.7(18)	(y) (x)
1214	Extension Service	2.00 Mills	N.D.C.C. §§ 4-08-15; 57-15-06.7(4)	(y) (x) Upon vote of electors maximum may be increased
1215	Extension Service	2.00 Mills	N.D.C.C. §§ 4-08-15.1; 57-15-06.7(5)	(y) (x) Additional levy upon vote of electors
1216	County Historical Society Work	.25 Mill; .75 Mill upon 60 percent approval of those voting on the question	N.D.C.C. §§ 11-11-53; 57-15-06.7(8)	(y) (x)
1217	Health District Fund	5.00 Mills	N.D.C.C. §§ 23-35-05(3); 23-35-07	(x) Levy is made by joint board of county commissioners; see Attorney General's Opinion of April 10, 1962, pages 81-84 of Report of Attorney General for July 1, 1960, to June 30, 1962, inclusive. Requires public hearing. When two or more districts merge into a single district, if one or more was previously levying more than 5 mills, the mill levy for property within that former district may not exceed the cap in mills previously authorized for that district
1218	a. Aid to County Fair	1.00 Mill	N.D.C.C. §§ 4-02-26; 57-15-06.7(30)	(y) (x) For the first year; may continue levy upon county board's own motion
	b. Aid to County Fair	1.50 Mills	N.D.C.C. §§ 4-02-27; 57-15-06.7(31)	(y) (x) For subsequent years upon vote of electors or county board approval
	c. Additional Aid to County Fair	.50 Mill	N.D.C.C. §§ 4-02-27.1; 57-15-06.7(32)	(y) (x) Upon majority vote of qualified electors
1219	a. Job Development Authority or Joint Job Development Authority	4.00 Mills	N.D.C.C. §§ 57-15-06.7(29); 11-11.1-04; 11-11.1-01.1	(x) Board of county commissioners, by resolution, may levy for a job development authority or joint job development authority. If a city within county is levying - combined city and county levy cannot exceed 5.00 mills
	Tourism	1.00 Mill	N.D.C.C. §§ 11-11.1-03; 11-11.1-04; 57-15-06.7(29)	(x) Upon approval by majority of electors. If city also levies for job development, combined city and county levies cannot exceed 5 mills.
	b. Alternative: Contract with Industrial Development Organization	4.00 Mills	N.D.C.C. § 11-11.1-06	(y)
	Tourism	1.00 Mill	N.D.C.C. § 57-15-06.7(29)	(y) Upon approval by majority of electors. If city also levies for support of an industrial development organization, combined city and county levies cannot exceed 5 mills.

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Levy Limitations

1200 - County (Continued)				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy (y) Indicates included in general fund if county has consolidated levies
1220	Human Services Fund	20.00 Mills	N.D.C.C. §§ 50-06.2-05; 57-15-06.7(34)	(x) Board of county commissioners may levy an annual tax for human services purposes. If this amount is not sufficient, may levy for deficiency purposes under N.D.C.C. ch. 50-03
1221	Programs and Activities for Older Persons	2.00 Mills	N.D.C.C. §§ 57-15-56; 57-15-06.7(25)	(x) Upon a majority vote of qualified electors voting on the question. Also see N.D.C.C. § 57-15-56(5) for state matching program
1222	Emergency Human Services	None	N.D.C.C. § 50-03-06	(x)
1223	County Welfare	2.00 Mills	N.D.C.C. §§ 57-15-57; 57-15-06.7(26)	(x) Upon 60 percent of qualified electors voting on question
1224	Advertising	.50 Mill	N.D.C.C. §§ 57-15-10.1; 57-15-06.7(20)	(y) (x)
1225	Airport Authority	4.00 Mills	N.D.C.C. §§ 2-02-07; 2-06-14; 2-06-15; 57-15-06.7(1)	(x) In addition to all other levies permitted by law. Levy shall not apply to township, city or park district that already has a levy
1226	County Loan Fund	3.00 Mills	N.D.C.C. §§ 57-47-04; 57-15-06.7(27)	(y) (x) Authorizes county to borrow to carry on primary governmental functions
1227	Special Assessments Against County Property	None	N.D.C.C. §§ 40-23-07; 57-15-41; 21-03-07(10)	(x)
1228	Emergency Medical Service	10.00 Mills	N.D.C.C. §§ 57-15-50; 57-15-06.7(23), 23-27-04.7	(x) Upon a majority of qualified electors of the county voting on the question. A taxing district that levies a special emergency medical services or ambulance service levy shall ensure that every ambulance service that has portions of its service area in that taxing district receives a portion of the revenue from this tax. See § 23-27-04.7 for allocation to ambulance services.
1229	Weather Modification Authority	7.00 Mills	N.D.C.C. § 61-04.1-26	(y) (x)
1230	Municipal or Regional Airport Authority	4.00 Mills	N.D.C.C. §§ 2-06-07; 2-06-15; 57-15-06.7(1)	(x) Levy based upon amount certified by the airport authority
1231	Interest and Principal Payments on Bonds Issued for County Buildings, Bridges and Highways	None	N.D.C.C. § 21-03-15	(x) N.D.C.C. § 57-15-06.7(28)
1232	Abandoned Cemeteries to be Maintained by County	.10 Mill	N.D.C.C. §§ 57-15-27.2; 57-15-06.7(21)	(y) (x) Upon approval of governing body
1233	County Road Fund	5.00 Mills if approved by 60 percent majority vote of electors	N.D.C.C. §§ 24-05-01; 57-15-06.7(14)	(y) (x) When up to 5.00 mills are approved by 60 percent majority vote of electors
1234	x x x	x x x	x x x	x x x
1235	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(y) (x) May be used for payment of workforce safety and insurance contributions, premiums, judgments and claims of the political subdivision
1236	Judgments	None	N.D.C.C. § 11-11-45	
	a Judgments	1.00 Mill	N.D.C.C. §§ 11-11-46; 57-15-06.7(12)	(x) In payment of judgments obtained by the State

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Levy Limitations

1200 - County (Continued)				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy (y) Indicates included in general fund if county has consolidated levies
1237	County or Community Clinic Association	8.00 Mills for five years or 5.00 Mills for 15 years	N.D.C.C. §§ 23-18.1-01 57-15-06.7(12)	(x) Upon two-thirds vote of electors
1238	Nursing Home Authority	5.00 Mills	N.D.C.C. §§ 23-18.2-12; 57-15-06.7(13)	(x)
1239	County Hospital Association	8.00 Mills for five years or 5.00 Mills for 15 years	N.D.C.C. §§ 23-18-01; 23-18-03; 57-15-06.7(12)	(x) Upon two-thirds vote of electors
1240	x x x	x x x	x x x	x x x
1241	County Fair, purchase or lease of not more than 240 acres of land and construction thereon of buildings or other improvements	2.00 Mills	N.D.C.C. §§ 4-02-27.2; 57-15-06.7(2)	(y) (x) Upon petition by and majority vote of qualified electors. Not to exceed 10 years
1242	Economic, Industrial and Planning Surveys and Career and Technical Education and On-the-Job Training	1.00 Mill	N.D.C.C. §§ 40-57.2-04; 57-15-06.7(16)	(y) Upon 60 percent majority vote of electors
1243	Plant Pest Control	1.00 Mill for one year	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(y) (x) Upon approval of 60 percent of voters voting on the question of reimbursing general fund for expenditures for Plant Pest Control
1244	Planning Purposes	3.00 Mills	N.D.C.C. §§ 57-15-06.5; 57-15-06.7(19)	(y) (x) Upon approval of 60 percent of electors voting on question
1245	Judgment for Injury Claim	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
1246	Television UHF Booster Station	2.00 Mills	N.D.C.C. §§ 11-11-60; 57-15-06.7(9)	(y) (x) Upon approval of 60 percent of voters voting on question. See N.D.C.C. § 11-11-59. Township voters may exclude township
1247	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(y) (x)
1248	Default of State Taxes	None	N.D.C.C. § 57-20-23	(x)
1249	Fire Protection	None	N.D.C.C. § 18-06-11	(x) Upon petition in unorganized townships or in school districts comprising unorganized townships
1250	Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-12	(x)
1251	Interest and Principal Payments on Bonds Issued to Pay Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-14	(x)
1252	Joining Garrison Diversion Conservancy District	None	N.D.C.C. § 61-24-02	(x)
1253	Extermination of Gophers and other Pests	.50 Mill	N.D.C.C. §§ 4-16-02; 57-15-06.7(6)	(y) (x)
1254	Payment of Debts of Dissolved Townships		N.D.C.C. § 58-02-30	(x) Levies by board of county commissioners on taxable property in the dissolved township

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Levy Limitations

1200 - County (Continued)				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy (y) Indicates included in general fund if county has consolidated levies
1255	Payment of Township Debt to County (See Township Levy No. 1531 on page 10)	See N.D.C.C. § 57-15-30.1	N.D.C.C. § 57-15-30.1	On taxable property in township if township debt to county is more than one year past due
1256	x x x	x x x	x x x	x x x
1257	Weed and Grass Control	2.00 Mills	N.D.C.C. §§ 57-15-54; 57-15-06.7(24)	(y) (x) In entire county or a county commissioner district upon vote of electors
1258	Weed Control	2.00 Mills plus additional 2.00 mills by vote of County Board (County Board makes levy)	N.D.C.C. §§ 4.1-47-14; 4.1-47-16	(y) (x) Additional 2.00 mills not applicable in cities of 3,000 or more that levy. To be eligible to receive landowner assistance cost-share dollars a county must budget an amount equal to revenue that could be raised by a levy of at least 3.00 mills for noxious weed control or eradication.
1259	Unorganized Road and Bridge	18.00 Mills	N.D.C.C. § 57-15-22	(x) Only in unorganized territory
1260	Library and Reading Room	4.00 Mills or as increased by 60 percent majority vote of electors	N.D.C.C. §§ 40-38-02; 40-38-11(5); 54-24.2-02.2; 57-15-06.7(15)	(y) (x) Upon petition of 51 percent of voters or upon majority vote of electors; N.D.C.C. § 40-38-01. A joint library board may levy taxes within the service area which is outside city limits within the limitations and according to procedures provided by law for a county library fund levy, and may levy taxes within the service area that is within city limits within the limitations and according to the procedures provided by law for a city library fund levy A public library is not eligible to receive state aid to public libraries if the governing body has diminished, from the average of the three preceding fiscal years, the appropriation in dollars derived from the mill levy for public library services under section 40-38-02. If the governing body is levying the maximum number of mills it can levy without an election and the appropriation is diminished solely because of a reduction in taxable valuation, the public library is eligible to receive funds.
1261	Comprehensive Health Care Insurance Benefit Program	8.00 Mills	N.D.C.C. §§ 57-15-28.1(6); 52-09-08	(x)
1262	Programs & Activities for Handicapped Persons	.50 Mill	N.D.C.C. §§ 57-15-06.7(33); 57-15-60	(y) (x) If levied by this section any existing levy by city or park district in county is void. May be imposed or removed by majority vote of qualified voters voting on the question
1263	Lease for Court, Correction, and Law Enforcement Facilities	10.00 Mills	N.D.C.C. § 57-15-59	(y) (x) Upon two-thirds vote of governing body may enter into leases for term of one year or more, but not to exceed 20 years
1264	Water Resource District	4.00 Mills plus unlimited levy for deficiencies	N.D.C.C. §§ 57-15-26.6; 61-16.1-06; 61-16.1-25	(x) A water district may also levy special assessments. The county may levy an unlimited general tax upon taxable property in the county for advances to a water resource district for special assessment warrant deficiency.
1265	Joint Water Resource District	2.00 Mills	N.D.C.C. § 61-16.1-11(2)	(x)

Levy Limitations

1200 - County (Continued)				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy (y) Indicates included in general fund if county has consolidated levies
1266	Vector Control District	1.00 Mill	N.D.C.C. §§ 23-24-09; 57-15-26.2	(x) Control of mosquitos and flies, levied by board of county commissioners
1267	County Parks and Recreational Areas	1.00 Mill	N.D.C.C. §§ 11-28-06; 57-15-06.7(10)	(y) (x) Levy based upon amount of money certified by board of park commissioners. No levy in excess of 1.00 mill shall be made without approval of the eligible voters in the county at a special or general election
1268	Joint County Park	3.00 Mills	N.D.C.C. §§ 11-28-16(11); 11-28-17	(x) Upon vote of electors
1269	County Parks and Recreational Facilities	3.00 Mills	N.D.C.C. §§ 57-15-06.7(35); 57-15-06.9	(y) (x) Upon petition of 25 percent of the electors and majority vote, the levy may be discontinued and not levied again until approved by the electorate. Levy dedicated to the payment of bonds (N.D.C.C. § 21-03-07(6) may not be reduced or discontinued. Levy does not apply to city property subject to park district taxes unless approved by resolution of city governing body
	Note:		N.D.C.C. § 40-49.1-03(3)	A combined board of park commissioners may levy taxes within the portion of the combined park district outside city limits within the limitations provided by law for county park commissioners and may levy taxes within the portion of the combined park district within city limits within the limitations provided by law for city park districts. The plan must be approved by the electorate in each affected city and county. Effective for taxable years beginning after December 31, 2005
1270	Port Authority	4.00 Mills	N.D.C.C. §§ 11-36-15; 57-15-06.7(37)	(x) Does not apply to any municipality that has a port levy
		Unlimited levy for bond principal or interest deficiency if municipality population is over 10,000	N.D.C.C. § 11-36-10(8)	(x) Levy on all taxable property in the municipality
1271	Commerce Authority	4.00 Mills	N.D.C.C. § 57-15-06.7(38)	(x) Does not apply to any other political subdivision within that county making a commerce authority levy
		Unlimited levy for bond principal or interest deficiency if political subdivision population is over 10,000		(x) Levy on all taxable property in the political subdivision

Levy Limitations

1500 - Civil Township				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1501	General	18.00 Mills	N.D.C.C. § 57-15-20	General purposes. See N.D.C.C. § 57-15-63.2. Applies if a mistake occurred in the 2008 tax year.
	Interim Fund	75 percent of Current Appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
1503	Excess Levy	100 percent of Basic Legal Limitation	N.D.C.C. §§ 57-17-02; 57-17-06; 57-15-20.1	Not to exceed five years upon approval by 60 percent of votes cast at the election. Also see N.D.C.C. § 57-17-05. Also see Attorney General's Opinion of October 31, 1979, to Pierce County State's Attorney Charles D. Orvik (0-185 in the Property Taxation Manual)
1505	Cemetery	2.00 Mills	N.D.C.C. § 57-15-27.1	(x)
1506	Recreation Center	2.50 Mills	N.D.C.C. §§ 40-55-08; 57-15-20.2(2)	(x) Upon vote of electors
1507	Park	2.00 Mills	N.D.C.C. §§ 57-15-20.2(8); 58-17-02	(x)
1508	Mowing or Snow Removal	3.00 Mills	N.D.C.C. §§ 57-15-19.6; 57-15-20.2(5)	(x) Annually approved by electors
1509	Legal Contingency Fund	10.00 Mills	N.D.C.C. §§ 57-15-22.2; 57-15-20.2(5.1)	(x) Upon vote of qualified electors. Levy for maximum of five years
1510	Farm to Market Roads	5.00 Mills	N.D.C.C. §§ 57-15-19.4; 57-15-20.2(3)	(x) Approval of electors at annual meeting
1511	Police in Unincorporated Village	None	N.D.C.C. § 58-15-02	(x) Upon petition of 60 percent of electors
1512	Repealed	x x x	x x x	x x x
1513	Repealed	x x x	x x x	x x x
1514	Judgments	None	N.D.C.C. § 58-14-07	(x)
1515	Special Assessments on Township Property	None	N.D.C.C. §§ 40-23-07; 57-15-41; 21-03-07(10)	(x)
1516	Interest and Principal Payments on Bond Issues for Township Hall, Roads and Bridges	None	N.D.C.C. § 21-03-15	(x) N.D.C.C. § 57-15-20. Also see N.D.C.C. § 21-03-06(5)
1517	Municipal or Regional Airport Authority	See Code sections in next column	N.D.C.C. §§ 2-06-07; 2-06-14	(x)
1518	Airport	4.00 Mills	N.D.C.C. §§ 57-15-37.1; 57-15-20.2(6)	(x) Upon approval of electors at township annual meeting
1519	Fire Protection (Also see Rural Fire Protection Districts on page 21)	1.00 Mill	N.D.C.C. §§ 18-06-10; 57-15-20.2(1)	(x) Township electors at annual meeting may authorize township board to contract for fire protection
1520	Old Age and Survivors Insurance, Federal Social Security, and Employee Retirement	30.00 Mills	N.D.C.C. §§ 52-09-07(3); 52-09-08, 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10
1521	Payment of Debts of Dissolved Township		N.D.C.C. § 58-02-30	(x) Levied by board of county commissioners on taxable property in dissolved township

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Levy Limitations

1500 - Civil Township (Continued)				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1522	Emergency Medical Service	10.00 Mills	N.D.C.C. §§ 57-15-51.1; 57-15-20.2(7)	(x) Upon 60 percent majority vote of qualified electors. A taxing district that levies a special emergency medical services or ambulance service levy shall ensure that every ambulance service that has portions of its service area in that taxing district receives a portion of the revenue from this tax. See § 23-27-04.7 for allocation to ambulance services.
1523	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
1524	Plant Pest Control	1.00 Mill for one year	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x) Upon approval of 60 percent of voters voting on the question of reimbursing general fund for Plant Pest Control
1525	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(x) May be used for payment of workforce safety and insurance contributions, premiums, judgments, and claims of the political subdivision
1526	Judgment for Injury Claim	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
1527	Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-12	(x)
1528	Rural Farm Drains Cleaning and Repairing	Levy shall not exceed \$2.00 per acre (40 hectares)	N.D.C.C. § 61-21-46	(x)
1529	Interest and Principal Payments on Bonds Issued to Pay Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-14	(x)
1530	Law Enforcement Services	5.00 Mills	N.D.C.C. §§ 57-15-19.5; 57-15-20.2(4)	(x) Requires that question of the levy be included in the annual meeting notice and that the levy be approved by 60 percent of electors voting
1531	Payment of Township Debt to County (Levied by County #1255)		N.D.C.C. § 57-15-30.1	On taxable property in township if township debt to county is more than one year past due
1532	Gopher Extermination	Not a mill levy but a charge of not more than 6¼ cents per acre per year	N.D.C.C. § 4-16-08	
1533	x x x	x x x	x x x	x x x
1534	Maintenance of Cemeteries Owned by Township	.25 Mill	N.D.C.C. § 57-15-27.1	(x)
1535	Port Authority	4.00 Mills	N.D.C.C. §§ 11-36-14; 57-15-20.2(10)	(x) Upon approval of voters. Does not apply to any city, park district, or other taxing district that already has a port levy
		Unlimited levy for bond principal or interest deficiency if municipality population is over 10,000	N.D.C.C. § 11-36-10(8)	(x) Levy on all taxable property in the municipality

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Levy Limitations

1500 - Civil Township				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1536	Commerce Authority	4.00 Mills Unlimited levy for bond principal or interest deficiency if political subdivision population is over 10,000	N.D.C.C. § 57-15-20.2(11)	(x) Upon approval of voters. Does not apply to any city, park district, or other taxing district that already has a commerce authority levy. (x) Levy on all taxable property in the political subdivision

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Levy Limitations

1600 - City				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1601	General or Home Rule Cities	38.00 Mills	N.D.C.C. § 57-15-08 See N.D.C.C. § 40-05.1-06(2)	General city purposes. in cities having population of over 5,000 an additional one-half mill for each additional 1,000 but not to exceed 40.00 mills; plus, upon majority vote by qualified electors voting on the question an additional levy not to exceed 10.00 mills
	Interim Fund	75 percent of Current Appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
1603	Excess Levy	50 percent of Basic Legal Limitation	N.D.C.C. § 57-17-02	For one year and not to exceed one succeeding year; upon approval by 60 percent of votes cast in the election
1604	Emergency - For Snow Removal, Natural Disaster or Other Emergency	2.50 Mills	N.D.C.C. §§ 57-15-48 57-15-10(23)	(x) Upon two-thirds vote of governing body. Fund size not to exceed \$5.00 per capita or amount produced by 5.00 mills
1605	Old Age and Survivor Insurance, Federal Social Security, and Employee Retirement	30.00 Mills	N.D.C.C. §§ 40-46-26; 52-09-07(3); 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10
1606	Airport or Municipal or Regional Airport Authority	4.00 Mills	N.D.C.C. §§ 2-06-07; 57-15-36; 57-15-10(18)	(x) In cities where no levy for airport has been made by other taxing body. Levy based upon amount certified by the airport authority
1607	Share of Special Improvements	None	N.D.C.C. §§ 40-24-10; 57-15-10	(x) N.D.C.C. § 57-15-10(1). Also see N.D.C.C. §§ 1-06-06; 40-56-03
1608	Special Assessments and Drain Assessment on City Property	None	N.D.C.C. §§ 40-23-07; 57-15-41; 61-21-52; 21-03-07(10)	(x) N.D.C.C. § 57-15-10(1). Nonprofit cemetery is exempt from special assessments (2009 amendment to § 40-23-07).
1609	Deficiency or Expected Deficiency of Special Improvements	None	N.D.C.C. §§ 40-26-08; 57-15-10(2)	(x)
1610	Deficiency Sewer & Water Connections Assessment Fund	None	N.D.C.C. §§ 40-28-05; 57-15-10(2)	(x)
1611	Deficiency or Expected Deficiency, Sidewalk Special Fund	None	N.D.C.C. §§ 40-29-14; 57-15-10(2)	(x)
1612	Deficiency or Expected Deficiency, Curbing Special Fund	None	N.D.C.C. §§ 40-31-08; 57-15-10(2)	(x)
1613	Public Library Service	4.00 Mills or as increased by 60 percent majority vote of electors	N.D.C.C. §§ 40-38-02, 40-38-11(5); 54-24 2-02 2, 57-15-10(5)	(x) May be established upon petition of 51 percent of voters or upon majority vote of electors. See N.D.C.C. § 40-38-01. A joint library board may levy taxes within the service area which is outside city limits within the limitations and according to procedures provided by law for a county library fund levy, and may levy taxes within the service area that is within city limits within the limitations and according to the procedures provided by law for a city library fund levy.

Levy Limitations

1600 - City (Continued)				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
				A public library is not eligible to receive state aid to public libraries if the governing body has diminished, from the average of the three preceding fiscal years, the appropriation in dollars derived from the mill levy for public library services under section 40-38-02. If the governing body is levying the maximum number of mills it can levy without an election and the appropriation is diminished solely because of a reduction in taxable valuation, the public library is eligible to receive funds.
1614	Cemetery	2.00 Mills	N.D.C.C. § 57-15-27.1	(x)
1615	Advertising	1.00 Mill	N.D.C.C. §§ 57-15-10.1 57-15-10(17)	(x)
1616	Planning Commission	1.00 Mill	N.D.C.C. §§ 40-48-07 57-15-10(14)	(x)
1617	Planning Commission Comprehensive Study	1.00 Mill	N.D.C.C. §§ 40-48-07 57-15-10(14)	(x) Levy may be in addition to the planning commission 1.00 mill under this section and to the general fund levy for five years to initiate or undertake a comprehensive study
1618	Public Recreation System	2.50 Mills or 8.50 Mills when approved by voters	N.D.C.C. §§ 40-55-08; 40-55-09	(x) Upon vote of electors
1619	Public Building Site, Construction or Furnishings or Urban Renewal Program Participation	5.00 Mills	N.D.C.C. §§ 57-15-44; 21-03-07(5); 57-15-10(22)	(x) Question to discontinue levy shall be submitted to the qualified electors at next regular election upon petition of 25 percent or more of qualified electors voting in last regular city election. Petition may be filed not less than 60 days before election. Levy may not be levied again without majority vote of qualified electors voting on the question at a later regular election
1620	Urban Renewal Projects	None	N.D.C.C. §§ 40-58-08(8); 40-58-15(2)	(x) N.D.C.C. § 57-15-44
1621	Interest and Principal Payments on Bonds Issued for Public Buildings, Improvements, Equipment, etc.	None	N.D.C.C. §§ 21-03-15; 40-34-08	(x) N.D.C.C. § 57-15-10(3)
1622	General Obligation Bonds for Municipal Industrial Development Projects	None	N.D.C.C. § 40-57-19	(x) N.D.C.C. § 57-15-10(3)
1623	Bonds for Purchase of Special Assessment Warrants		N.D.C.C. § 40-27-05	(x)
1624	Construction Fund	5.00 Mills	N.D.C.C. § 57-15-38	(x) Upon 60% vote of electors. Not to exceed ten successive years
1625	Fire Department Building or Equipment Reserve Fund	5.00 Mills	N.D.C.C. §§ 57-15-42; 57-15-10(20)	(x) Upon approval of 60 percent of those voting on the question. Amount in fund cannot exceed amount produced by a 30.00 mill levy
1626	Fire Department Station	5.00 Mills	N.D.C.C. §§ 21-03-07(5); 40-05-09.1; 57-15-10(20)	(x) Upon vote of electors (Also see Levy No 1636 for Cities)

Levy Limitations

1600 - City (Continued)				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1627	Band	1.00 Mill	N.D.C.C. §§ 57-15-10; 40-37-03	(x) Band established upon 60 percent majority vote of electors. See N.D.C.C. § 40-37-03
1628	Armory or Memorial Hall Maintenance, Repair, Alteration and Reconstruction	2.00 Mills	N.D.C.C. § 40-59-01; 57-15-10(16)	(x) Upon vote of electors
1629	Emergency Medical Service	10.00 Mills	N.D.C.C. § 57-15-51	(x) Upon majority of qualified electors of the city voting on the question. A taxing district that levies a special emergency medical services or ambulance service levy shall ensure that every ambulance service that has portions of its service area in that taxing district receives a portion of the revenue from this tax. See § 23-27-04.7 for allocation to ambulance services.
1630	Programs and Activities for Older Persons	2.00 Mills	N.D.C.C. § 57-15-56; 57-15-06.7(25)	(x) Only if county does not levy for this purpose. Upon a majority vote of qualified electors voting on the question
1631	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(x) May be used for payment of workforce safety and insurance premiums, judgments, and claims of the political subdivision
1632	Judgment for Injury Claim	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
1633	Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-12	(x)
1634	Interest and Principal Payments on Bonds Issued to Pay Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-14	(x)
1635	Forestry Purposes	2.00 Mills	N.D.C.C. § 57-15-12.1(1)(2)	(x) By board action. Additional 3.00 mills upon approval of majority of voters. Service charge alternative upon approval of majority of qualified electors voting on the question
1636	Weed Control	2.00 Mills plus 2 mills by vote of governing body	N.D.C.C. § 4.1-47-16; 4.1-47-25	(x) Cities of 3,000 population or more additional To be eligible to receive state cost-share dollars, a city must budget an amount equal to the revenue that could be raised by a levy of at least three mills for noxious weed control or eradication.
1637	(Reserved for Future Use)			
1638	Aid for Public Transportation System	5.00 Mills	N.D.C.C. § 57-15-55 57-15-10(25)	(x) Upon majority vote of qualified electors voting on the question
1639	Pension for City Employees	5.00 Mills	N.D.C.C. §§ 40-46-02; 40-05-01(69); 57-15-10(12)	(x)
1640	Discontinuance of Employees' Pension Plan	None	N.D.C.C. § 40-46-25 40-05-01(69)	(x)
1641	To Assist Organized Firemen's Relief Association	.50 Mill	N.D.C.C. § 57-15-43 57-15-10(21)	(x)

Levy Limitations

1600 - City (Continued)				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1642	Alternate Firemen's Relief Association Plan		N.D.C.C. § 18-11-10	(x) The governing body of a city that has adopted this plan shall levy a tax on all taxable property within a city sufficient in amount to equal 8 percent of the current salary of a first class fireman 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
1643	Police Station and Correctional Facility Fund	2.00 Mills	N.D.C.C. §§ 57-15-53; 57-15-10(24)	(x) No further levy to be made while fund equals or exceeds equivalent of 10.00 mills on net taxable value of city
1644	Police Pensions	3.00 Mills	N.D.C.C. §§ 40-45-02; 40-05-01(69); 57-15-10(11)	(x) In cities having established police retirement system based upon actuarial tables
1645	Police Pensions	1.00 Mill	N.D.C.C. § 40-45-01 57-15-10(10)	(x) In cities having population in excess of 5,000 and having organized paid police department
1646	Discontinuance of Police Pension Plan	None	N.D.C.C. § 40-45-27	(x)
1647	Judgments	5.00 Mills	N.D.C.C. §§ 40-43-01; 57-15-10(4)	(x)
1648	Transportation of Public School Students	5.00 Mills or difference between estimated State Transportation Payment to School District and actual cost incurred by district	N.D.C.C. §§ 57-15-55.1 15.1-30-05; 57-15-10(25)	(x) Majority vote of qualified electors voting on the question
1649	Judgments for Property Condemned for Special Improvements	None	N.D.C.C. § 40-22-05	(x) N.D.C.C. § 57-15-10
1650	x x x	x x x	x x x	x x x
1651	Municipal Parking Facilities		N.D.C.C. § 40-60-02(2)	(x)
1652	Aid to Municipal Parking Authority		N.D.C.C. §§ 40-61-03 1; 40-61-10	(x)
1653	Municipal or Regional Airport Authority Deficiency or Expected Deficiency in Principal or Interest Payments on Revenue Bonds for Restrictive Deeds from Federal Government	None	N.D.C.C. § 2-06-10	(x)
1654	Economic, Industrial & Planning Surveys & Career and Technical Education and On-the-Job Training	1.00 Mill	N.D.C.C. §§ 40-57.2-04; 57-15-10(15)	(x) Upon 60 percent majority vote of electors

Levy Limitations

1600 - City (Continued)				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1655	Bridge Construction when Bonded Indebtedness is Exceeded	None	N.D.C.C. § 24-08-07	(x) Also see N.D.C.C. § 24-01-01.1(26)
1656	Contracting for Fire Protection Service	15.00 Mills	N.D.C.C. § 40-05-09.2; 57-15-10(9)	(x) Upon 60 percent majority vote of electors
1657	Plant Pest Control	1.00 Mill for one year	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x) Upon approval of 60 percent of voters voting on question of reimbursing general fund for expenditures for Plant Pest Control
1658	Municipal Arts Council	5.00 Mills	N.D.C.C. §§ 40-38.1-02; 57-15-10(7)	(x) Upon vote of the electors
1659	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
1660	(Reserved for Future Use)			
1661	For Exempt Property's Proportionate Share of Fire Protection Services		N.D.C.C. §§ 57-02-08(10); 57-02-08(11)	(x) N.D.C.C. § 57-15-10(6)
1662	Animal Shelter	.50 Mill	N.D.C.C. §§ 57-15-10(27); 40-05-19	(x) Upon 60 percent of electors voting on question
1663	Job Development Authority	4.00 Mills	N.D.C.C. §§ 40-57.4-04; 57-15-10(28)	(x) Governing body of a city, by resolution, may create or discontinue authority. Hearing must be held. Instead of establishing a job development authority, may contract with an industrial development organization
1664	Programs & Activities for Handicapped Persons	.50 Mill	N.D.C.C. §§ 57-15-10(29); 57-15-60	(x) Levy may be imposed or removed by majority of qualified voters voting on the question
1665	Lease for Court, Correction, and Law Enforcement Facilities	10.00 Mills	N.D.C.C. § 57-15-59	(x) Upon two-thirds vote governing body may enter into lease for term of one year or more, but not to exceed 20 years
1666	Port Authority	4.00 Mills	N.D.C.C. §§ 11-36-14; 57-15-10(31)	(x) In cities for which no levy has been made by a taxing district within the corporate limits of the city (x) Levy on all taxable property in the municipality
1667	Commerce Authority	4.00 Mills	N.D.C.C. § 57-15-10(32)	(x) (x) Levy on all taxable property in the political subdivision
1699	Tax Increments		N.D.C.C. § 40-58-20	See Guideline G-34 - Taxation Manual

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Levy Limitations

1700 - City Park District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1701	General Included in General Fund: Public Recreation System Insurance Reserve Employee Health Care Program Forestry Purposes Handicapped Persons Programs and Activities Pest Control	35.00 Mills	N.D.C.C. § 57-15-12; 4-33-11(1); 32-12.1-08	General purposes. See N.D.C.C. §§ 40-49-04; 40-49-06; 40-49-12; 40-55-09; 57-15-12.1. Forestry - additional 3.00 mills upon approval of electors in addition to and not restricted by any mill levy limit. May not exceed mills levied in taxable year 2000 including any additional levy approved by electors; the insurance reserve fund; employee health care program; public recreation system, including any additional levy approved by electors; forestry purposes except any additional levy approved by electors; pest control; handicapped persons programs and activities. May increase to any number of mills approved by a majority of the electors up to a maximum of 35.00 mills
1702	(Reserved for Future Use) Interim Fund	75 percent of current appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
1704	Interest and Principal Payments on Bonds Issued for Park Development	None	N.D.C.C. § 21-03-15	(x) N.D.C.C. § 57-15-12
1705	Special Assessment on Park Property	None	N.D.C.C. §§ 40-23-07; 57-15-41; 21-03-07(10)	(x)
1706	(Reserved for Future Use)			
1707	(Reserved for Future Use)			
1708	(Reserved for Future Use)			
1709	Employees' Pension	Tax not exceeding the amount necessary for district's annual con- tribution to employ- ees' pension fund	N.D.C.C. §§ 40-49-22; 57-15-12.2(1)	(x)
1710	Old Age and Survivors Insurance, Federal Social Security, and Employee Retirement	30.00 Mills	N.D.C.C. §§ 52-09-07(3); 52-09-08, 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10
1711	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
1712	(Reserved for Future Use)			
1713	(Reserved for Future Use)			
1714	Judgment for Injury Claim	5.00 Mills	N.D.C.C. §§ 32-12.1-11, 57-15-28.1(3)	(x)
1715	Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-12	(x)
1716	Interest and Principal Payments on Bonds Issued to Pay Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-14	(x)

R308

Levy Limitations

1700 - City Park District (Continued)				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1717	Forestry Purposes (additional levy only)	3.00 Mills	N.D.C.C. §§ 57-15-12.1: 57-15-12.2(3)	(x) By Board action, upon approval of majority of voters - service charge alternative upon approval of majority of qualified electors voting on the question
1718	(Reserved for Future Use)			
1719	Parks & Recreational Facilities	5.00 Mills	N.D.C.C. §§ 57-15-12.2(3): 57-15-12.3	(x) Levied by Board action. To discontinue, it must be submitted to qualified electors. If electors vote to discontinue levy, it may not again be levied without majority vote of qualified electors voting on the question
1720	(Reserved for Future Use)			
1721	(Reserved for Future Use)			
	Note:		N.D.C.C. § 40-49.1-03(3)	A combined board of park commissioners may levy taxes within the portion of the combined park district outside city limits within the limitations provided by law for county park commissioners and may levy taxes within the portion of the combined park district within city limits within the limitations provided by law for city park districts. The plan must be approved by the electorate in each affected city and county. Effective for taxable years beginning after December 31, 2005.

Levy Limitations

1800 - Rural Ambulance Service District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1801	General	10.00 Mills	N.D.C.C. §§ 11-28.3-03; 11-28.3-04; 11-28.3-09; 57-15-26.5	Requires majority vote to form or dissolve an ambulance district or to increase mills (A.G. 2002-L-43). Local area levying for ambulance service is exempt from county levy
	Interim Fund	75 percent of current appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
1802	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(x) May be used for payment of workforce safety and insurance contributions, premiums, judgments, and claims of the political subdivision.
1803	Judgment for Injury Claim	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
1804	Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-12	(x)
1805	Interest and Principal Payments on Bonds Issued to Pay Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-14	(x)
1806	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
1807	Plant Pest Control	1.00 Mill	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x)
1808	Old Age and Survivors Insurance, Federal Social Security, and Employee Retirement	30.00 Mills	N.D.C.C. §§ 52-09-07(3); 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10

8/2/90

Levy Limitations

1900 - Rural Fire Protection District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1901	General	5.00 Mills except it may be increased to 13.00 mills if 20 percent of qualified electors residing in district petition for it	N.D.C.C. §§ 18-10-07; 18-10-14; 57-15-26.3	Levy to be certified to county auditor on or before June 30. N.D.C.C. § 18-10-06(11) allows organization of a Firefighters Relief Assoc.. additional levy not provided
	Interim Fund	75 percent of current appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
1902	Old Age and Survivors Insurance, Federal Social Security, and Employee Retirement	30.00 Mills	N.D.C.C. §§ 52-09-07(3); 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10
1903	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
1904	Plant Pest Control	1.00 Mill for one year	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x) Upon approval of 60 percent of voters voting on the question of reimbursing general fund for expenditures for Plant Pest Control
1905	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(x) May be used for payment of workforce safety and insurance contributions, premiums, judgments, and claims of the political subdivision
1906	Judgment for Injury Claim	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
1907	Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-12	(x)
1908	Interest and Principal Payments on Bonds Issued to Pay Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-14	(x)
1909	Interest and Principal Payments on Bonds Issued for Equipment and Improvements	None	N.D.C.C. §§ 18-10-14; 21-03-06(9)	(x)

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Levy Limitations

2000 - Hospital District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
2001	General	5.00 Mills	N.D.C.C. §§ 23-30-07; 57-15-26.4	
	Interim Fund	75 percent of current appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
2002	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(x) May be used for payment of workforce safety and insurance contributions, premiums, judgments, and claims of the political subdivision
2003	Judgment for Injury Claim	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
2004	Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-12	(x)
2005	Interest and Principal Payments on Bonds Issued to Pay Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-14	(x)
2006	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
2007	Plant Pest Control	1.00 Mill	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x)
2008	Old Age and Survivors Insurance, Federal Social Security, and Employee Retirement	30.00 Mills	N.D.C.C. §§ 52-09-07(3); 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10

Levy Limitations

2100 - School District				
Taxable Year 2013 Only				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
2101	General Fund	Amount in dollars determined under this subsection plus 12% up to 82 mills.	N.D.C.C. § 57-15-14.2(6)	To determine the allowable increase multiply the 2013 taxable valuation by the sum of 60 mills plus the number of mills levied in 2012 for miscellaneous expenses under sections 57-15-14.5 and 57-15-17.1.
2102	Reserved for future use			
2103	Tuition	None	N.D.C.C. §§ 15.1-29-15; 57-15-14.2(4)	(x)
2104	Judgments	None	N.D.C.C. § 21-03-06(7)	(x)
2105	Reserved for future use			
2106	Reserved for future use			
2107	Special Assessments on School Property	None	N.D.C.C. § 57-15-41	(x)
2108	Building Fund	15.00 Mills	N.D.C.C. §§ 57-15-14.2; 57-15-16; 15.1-09-49	(x)
2109	Bond Sinking and Interest	None	N.D.C.C. §§ 21-03-15; 57-15-14.4; 57-15-14.2(5)(b)	(x) Includes mills necessary to pay P&I on any bonded debt incurred under § 57-15-17.1 before July 1, 2013.
2110	Special Reserve Fund	3.00 Mills	N.D.C.C. §§ 57-19-01; 57-15-14.2(3)	(x)
2111	through 2123 (Reserved for future use)			
Taxable Years After 2013				
2101	General Fund - Provision of Educational Services	Amount in dollars levied for the prior year plus 12% up to 70 mills	N.D.C.C. § 57-15-14.2(1)	
2102	Reserved for future use			
2103	Tuition	None	N.D.C.C. §§ 15.1-29-15; 57-15-14.2(4)	(x)
2104	Judgments	None	N.D.C.C. § 21-03-06(7)	(x)
2105	Reserved for future use			
2106	Reserved for future use			
2107	Special Assessments on School Property	None	N.D.C.C. § 57-15-41	(x)
2108	Building Fund	15.00 Mills	N.D.C.C. §§ 57-15-14.2; 57-15-16; 15.1-09-49	(x)
2109	Bond Sinking and Interest	None	N.D.C.C. §§ 21-03-15; 57-15-14.4; 57-15-14.2(5)(b)	(x) Includes mills necessary to pay P&I on any bonded debt incurred under § 57-15-17.1 before July 1, 2013.
2110	Special Reserve Fund	3.00 Mills	N.D.C.C. §§ 57-19-01; 57-15-14.2(3)	(x) Amount in such fund shall never exceed that which could be produced by a levy of 15 mills in that district for that year.
2111	Miscellaneous Fund	12 mills	N.D.C.C. § 57-15-14.2(2)	For years after taxable year 2013
2112	through 2123 (Reserved for future use)			

Levy Limitations

2200 - Recreation Service District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
2201	General	1.00 Mill	N.D.C.C. §§ 11-28.2-04.2; 57-15-26.1	
	Interim Fund	75 percent of current appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
2202	Deficiency in Funds for Paying Refunding Warrants	None	N.D.C.C. §§ 11-28.2-04.1; 40-22-15	(x)
2203	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
2204	Plant Pest Control	1.00 Mill	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x)
2205	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(x) May be used for payment of workforce safety and insurance contributions, premiums, judgments, and claims of the political subdivision
2206	Judgments	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
2207	Old Age and Survivors Insurance, Federal Social Security, and Employee Retirement	30.00 Mills	N.D.C.C. §§ 52-09-07(3) 52-09-08; 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10

2300 - Soil Conservation District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
2301	General	2.00 Mills	N.D.C.C. § 4-22-26(17)(a)	
	Interim Fund	75 percent of current appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
2302	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
2303	Plant Pest Control	1.00 Mill	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x)
2304	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(x) May be used for payment of workforce safety and insurance contributions, premiums, judgments, and claims of the political subdivision
2305	Judgments	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
2306	Old Age and Survivors Insurance, Federal Social Security, and Employee Retirement	30.00 Mills	N.D.C.C. § 52-09-07(3) 52-09-08; 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10

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Levy Limitations

2400 - Southwest Water Authority District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	(x) Indicates levies in add. to Gen. Fund Levy Remarks
2401	General	1.00 Mill	N.D.C.C. §§ 61-24.5-10; 61-24.5-11	For each taxable year through 2020, the board of directors makes the levy in mills, not to exceed one mill
	Interim Fund	75 percent of current appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
2402	Plant Pest Control	1.00 Mill	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x)
2403	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08, 57-15-28.1(2)	(x) May be used for payment of workforce safety and insurance contributions, premiums, judgments, and claims of the political subdivision
2404	Judgments	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
2405	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
2406	Old Age and Survivors Insurance, Federal Social Security, and Employee Retirement	30.00 Mills	N.D.C.C. §§ 52-09-07(3); 52-09-08; 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10

2500 - Irrigation District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	(x) Indicates levies in add. to Gen. Fund Levy Remarks
9999	Levied by special assessment		N.D.C.C. §§ 61-09-08; 61-09-09	

2600 - Water District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	(x) Indicates levies in add. to Gen. Fund Levy Remarks
9999	Levied by special assessment		N.D.C.C. § 61-35-48	

9995

Notations

The limitations shown in this schedule do not apply to levies for principal and interest on bonded debt.

No levy is permitted for the payment of principal and interest on warrants or certificates of indebtedness except the levy for Emergency Human Services warrants authorized under N.D.C.C. § 50-03-05.

This schedule is compiled as a guide to the county auditors and the various governing boards. **It is important that the laws listed herein be carefully read for special provisions extending, controlling or limiting the levies specified in the law.**

The rate of all taxes shall be calculated by the county auditor in mills, tenths and hundredths of mills (5 decimal points) (N.D.C.C. § 57-15-02).

A taxing district may supersede any applicable mill levy limitations otherwise provided by law by levying under the provisions of N.D.C.C. § 57-15-01.1.

In determining the amount levied, an allowance may be made for permanent delinquency or loss in tax collection not to exceed five percent of the levy (N.D.C.C. § 57-15-31).

2021

Cass County

	2012	2013
Taxable Value	521,035,701	543,399,641
Minus New Growth		(14,622,477)
Taxable Value exci. New Growth		528,777,165
2012 Mill Levy	63.6	
Zero Increase Number of Mills		62.67
Tax	33,137,870.58	33,137,870.58
Proposed Mill Levy		63.6
Percentage Increase Exceeding Zero Increase number of Mills		1.49%

RJG

Cass County

	2012	2013
Taxable Value	15,020,041	16,294,395
Minus New Growth		(27,347)
Taxable Value excl. New Growth		16,267,048
2012 Mill Levy	152.4	
Zero Increase Number of Mills		140.72
Tax	2,289,054.25	2,289,054.25
Proposed Mill Levy		148.07
Percentage Increase Exceeding Zero Increase number of Mills		5.23%

Southeast Cass Water Resource

	2012	2013
Taxable Value	457,242,703	475,194,474
Minus New Growth		(14,012,995)
Taxable Value excl. New Growth		461,181,480
2012 Mill Levy	4	
Zero Increase Number of Mills		3.97
Tax	1,828,970.81	1,828,970.81
Proposed Mill Levy		4
Percentage Increase Exceeding Zero Increase number of Mills		0.86%

Southeast Cass Water Resource

	2012	2013
Taxable Value	457,242,703	475,194,474
Minus New Growth		(14,012,995)
Taxable Value excl. New Growth		461,181,480
2012 Mill Levy	2	
Zero Increase Number of Mills		1.98
Tax	914,485.41	914,485.41
Proposed Mill Levy		2
Percentage Increase Exceeding Zero Increase number of Mills		0.86%

Rush River Water Resource

	2012	2013
Taxable Value	13,254,073	14,117,290
Minus New Growth		(58,296)
Taxable Value excl. New Growth		14,058,994
2012 Mill Levy	4	
Zero Increase Number of Mills		3.77
Tax	53,016.29	53,016.29
Proposed Mill Levy		4
Percentage Increase Exceeding Zero Increase number of Mills		6.07%

Rush River Water Resource

	2012	2013
Taxable Value	13,254,073	14,117,290
Minus New Growth		(58,296)
Taxable Value excl. New Growth		14,058,994
2012 Mill Levy	2	
Zero Increase Number of Mills		1.89
Tax	26,508.15	26,508.15
Proposed Mill Levy		2
Percentage Increase Exceeding Zero Increase number of Mills		6.07%

North Cass Water Resource

	2012	2013
Taxable Value	12,847,519	13,918,283
Minus New Growth		(73,460)
Taxable Value excl. New Growth		13,844,823
2012 Mill Levy	4	
Zero Increase Number of Mills		3.71
Tax	51,390.08	51,390.08
Proposed Mill Levy		4
Percentage Increase Exceeding Zero Increase number of Mills		7.76%

North Cass Water Resource

	2012	2013
Taxable Value	12,847,519	13,918,283
Minus New Growth		(73,460)
Taxable Value excl. New Growth		13,844,823
2012 Mill Levy	2	
Zero Increase Number of Mills		1.86
Tax	25,695.04	25,695.04
Proposed Mill Levy		2
Percentage Increase Exceeding Zero Increase number of Mills		7.76%

13/10/1

Maple River Water Resource

	2012	2013
Taxable Value	37,691,404	40,169,594
Minus New Growth		(477,726)
Taxable Value excl. New Growth		39,691,868
2012 Mill Levy	4	
Zero Increase Number of Mills		3.80
Tax	150,765.62	150,765.62
Proposed Mill Levy		4
Percentage Increase Exceeding Zero Increase number of Mills		5.31%

Maple River Water Resource

	2012	2013
Taxable Value	37,691,404	40,169,594
Minus New Growth		(477,726)
Taxable Value excl. New Growth		39,691,868
2012 Mill Levy	2	
Zero Increase Number of Mills		1.90
Tax	75,382.81	75,382.81
Proposed Mill Levy		2
Percentage Increase Exceeding Zero Increase number of Mills		5.31%

Weed Control

	2012	2013
Taxable Value	68,759,649	186,842,605
Minus New Growth		(7,853,558)
Taxable Value excl. New Growth		178,989,047
2012 Mill Levy	0.35	
Zero Increase Number of Mills		0.13
Tax	24,065.88	24,065.88
Proposed Mill Levy		0.35
Percentage Increase Exceeding Zero Increase number of Mills		160.31%

Weed Control

	2012	2013
Taxable Value	15,020,041	16,294,395
Minus New Growth		(27,347)
Taxable Value excl. New Growth		16,267,048
2012 Mill Levy	2	
Zero Increase Number of Mills		1.85
Tax	30,040.08	30,040.08
Proposed Mill Levy		2
Percentage Increase Exceeding Zero Increase number of Mills		8.30%

20104

Vector Control

	2012	2013
Taxable Value	521,035,701	543,399,641
Minus New Growth		(14,622,477)
Taxable Value excl. New Growth		528,777,165
2012 Mill Levy	1	
Zero Increase Number of Mills		0.99
Tax	521,035.70	521,035.70
Proposed Mill Levy		1
Percentage Increase Exceeding Zero Increase number of Mills		1.49%

Cass County

	2011	2012
Taxable Value	496,726,180	520,352,483
Minus New Growth		(8,107,244)
Taxable Value excl. New Growth		512,245,239
2011 Mill Levy	64	
Zero Increase Number of Mills		62.06
Tax	31,790,475.52	31,790,475.52
Proposed Mill Levy		65.75
Percentage Increase Exceeding Zero Increase number of Mills		5.94%

Water Resource Districts

	2010	2011
Taxable Value	481,032,464	499,160,964
Minus New Growth		(7,925,849)
Taxable Value excl. New Growth		491,235,115
2010 Mill Levy	6	
Zero Increase Number of Mills		5.88
Tax	2,886,194.78	2,886,194.78
Proposed Mill Levy		6
Percentage Increase Exceeding Zero Increase number of Mills		2.12%

Weed Control

	2010	2011
Taxable Value	157,563,308	165,391,492
Minus New Growth		(3,748,761)
Taxable Value excl. New Growth		161,642,731
2010 Mill Levy	2	
Zero Increase Number of Mills		1.95
Tax	315,126.62	315,126.62
Proposed Mill Levy		2
Percentage Increase Exceeding Zero Increase number of Mills		2.59%

Vector Control

	2010	2011
Taxable Value	481,032,464	499,160,964
Minus New Growth		(7,925,849)
Taxable Value excl. New Growth		491,235,115
2010 Mill Levy	1	
Zero Increase Number of Mills		0.98
Tax	481,032.46	481,032.46
Proposed Mill Levy		1
Percentage Increase Exceeding Zero Increase number of Mills		2.12%

RS-106

PRIMARY ELECTION, JUNE 10, 2008

D STATE OF NORTH DAKOTA	E GRIGGS COUNTY	F Precinct 1 ABRW
LIBERTARIAN		NO-PARTY PRIMARY AND MEASURES BALLOT
<p>ATTENTION! READ BEFORE VOTING</p> <p>You may vote for the candidates of only one party at the primary election. If you cast votes in more than one party column and vote for candidates of more than one party, your party ballot will be rejected.</p>	<p>To vote for the candidate of your choice, you must darken the oval (●) opposite the name of the candidate.</p> <p>To vote for a person whose name is not printed on the ballot, write that person's name in the blank space provided for that purpose and darken the oval (●) opposite the space provided.</p>	<p>MEASURES BALLOT</p>
<p>To vote for the candidate of your choice, you must darken the oval (●) opposite the name of the candidate.</p> <p>To vote for a person whose name is not printed on the ballot, write that person's name in the blank space provided for that purpose and darken the oval (●) opposite the space provided.</p>	<p>Superintendent of Public Instruction Vote for no more than ONE name</p> <p><input type="radio"/> Wayne G Sanstead</p> <p><input type="radio"/> Max L Laird</p> <p><input type="radio"/></p>	<p>This ballot contains one constitutional measure approved by the 2007 Legislative Assembly. This measure is being submitted to the voters of North Dakota for their approval or rejection. Vote by darkening the oval (●) opposite either the word "YES" or "NO" following the summary.</p> <p>A voter is not required to vote upon each measure appearing on this ballot.</p>
<p>Representative in Congress Vote for no more than ONE name</p> <p><input type="radio"/></p>	<p>Justice of the Supreme Court 10 year term Vote for no more than ONE name</p> <p><input type="radio"/> Mary Maring</p> <p><input type="radio"/></p>	<p>Constitutional Measure No. 1 (House Concurrent Resolution No. 3016, 2007 Session Laws, Ch. 583)</p> <p>This constitutional measure would amend section 6 of Article IV of the North Dakota Constitution.</p>
<p>Governor and Lt. Governor Vote for no more than ONE set of names</p> <p><input type="radio"/></p>	<p>Justice of the Supreme Court 4 year unexpired term Vote for no more than ONE name</p> <p><input type="radio"/> Daniel J Crothers</p> <p><input type="radio"/></p>	<p>It would remove the prohibition on appointing a member of the legislative assembly to an office for which the compensation was increased by the legislative assembly during that member's term of office.</p> <p><input type="radio"/> Yes - Means you approve the measure as summarized above.</p> <p><input type="radio"/> No - Means you reject the measure as summarized above.</p>
<p>State Auditor Vote for no more than ONE name</p> <p><input type="radio"/></p>	<p>Judge of the District Court Southeast Judicial District Judgeship Number 5 2 year unexpired term Vote for no more than ONE name</p> <p><input type="radio"/> Daniel D Narum</p> <p><input type="radio"/></p>	<p>GRIGGS COUNTY HOME RULE QUESTION</p>
<p>State Treasurer Vote for no more than ONE name</p> <p><input type="radio"/></p>	<p>Director, Garrison Diversion Conservancy Vote for no more than ONE name</p> <p><input type="radio"/> John M Leininger</p> <p><input type="radio"/></p>	<p>Should Griggs County adopt a Home Rule Charter form of county government?</p> <p><input type="radio"/> Yes Means you support adoption of the Home Rule Charter.</p> <p><input type="radio"/> No Means you don't support adoption of the Home Rule Charter.</p>
<p>Insurance Commissioner Vote for no more than ONE name</p> <p><input type="radio"/></p>	<p>COMMUNITY MEDICAL CENTER HOSPITAL DISTRICT</p> <p>I approve a mill levy of not more than (10) ten mills for the support of a hospital district to be know as the Community Medical Center Hospital District.</p> <p><input type="radio"/> Yes Means you support a hospital district with not more than 10 mills.</p> <p><input type="radio"/> No Means you don't support a hospital district with not more than 10 mills</p>	<p>COMMUNITY MEDICAL CENTER HOSPITAL DISTRICT</p> <p>I approve a mill levy of not more than (10) ten mills for the support of a hospital district to be know as the Community Medical Center Hospital District.</p> <p><input type="radio"/> Yes Means you support a hospital district with not more than 10 mills.</p> <p><input type="radio"/> No Means you don't support a hospital district with not more than 10 mills</p>
<p>Public Service Commissioner Vote for no more than ONE name</p> <p><input type="radio"/></p>		
<p>If you voted in this column, you may not vote in another political party's column.</p>		
Precinct 1 ABRW		Typ:01 Seq:0001 Spl:01

Pg. 107

GRIGGS COUNTY COOPERSTOWN, NORTH DAKOTA

County Commissioners
 John Wakefield 1st Dist.
 Shawn Steffen 2nd Dist.
 Ron Dahl 3rd Dist.
 Troy Olson 4th Dist.
 Dale Pedersen 5th Dist.
 Griggs County Courier
 Official Newspaper



County Officers
 Cynthia M. Anton Auditor
 Connie Eslinger Treasurer
 Kelly Vincent Recorder & Clerk of Court
 Jayme Tenneson State's Attorney
 Robert Hook Sheriff
 Wayne Oien Road Supt.
 Rick Cushman Coroner
 Dennis Kubischta Veterans Service Officer
 Barbara Anderson Tax Director
 Robert Hook DES Coordinator

July 18, 2014

Bryon Fuchs
 North Dakota Department of Transportation
 608 East Boulevard Avenue
 Bismarck, North Dakota 58505-0700

**HB 1358 FUNDING REIMBURSEMENT REQUEST
 PROJECT CNOA-2003(058)**

Griggs County is requesting reimbursement on the above referenced project. Griggs County is requesting \$29,976.05, which is 90% of the total cost (\$33,306.72) we have spent on this project from June 25, 2014 to July 14, 2014.

Preliminary engineering cost:	<u>\$3,838.50</u>
Right of way cost:	<u>\$0.00</u>
Utility relocation cost:	<u>\$0.00</u>
Construction engineering cost:	<u>\$26,137.55</u>
Construction:	<u>\$0.00</u>
Total Cost (from June 25, 2014 to July 14, 2014):	<u>\$29,976.05</u>

Attached you will find the appropriate documents for your review.

If there are any questions call me at 701-797-2922 or Cindy Anton, Auditor, at 701-797-3117.

Troy Olson
 Chairperson, Griggs County Commission

County Labor

Employee Name or Number	Date	Job Description	Hours	Hourly Rate	Total Cost	State Funds (90%)	Local Funds (10%)
					\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00
Sub-Total					\$0.00	\$0.00	\$0.00

County Equipment

Equipment	Date	Job Description	Miles/Hours	Rate/Unit	Total Cost	State Funds (90%)	Local Funds (10%)
					\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00
Sub-Total					\$0.00	\$0.00	\$0.00

County Owned Materials

Material	Date	Job Description	Qty	Unit Cost	Total Cost	State Funds (90%)	Local Funds (10%)
					\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00
Sub-Total					\$0.00	\$0.00	\$0.00

Contractor/Engineering/Other Invoices

Vendor Name	Date	Invoice #	Unit Cost	# of Units	Total Cost	State Funds (90%)	Local Funds (10%)
KLJ - Design Engineering	7/14/2014	10022621	\$4,265.00	1.00	\$4,265.00	\$3,838.50	\$426.50
KLJ - Construction Engineering	7/14/2014	10022622	\$29,041.72	1.00	\$29,041.72	\$26,137.55	\$2,904.17
				1.00	\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00
Sub-Total					\$33,306.72	\$29,976.05	\$3,330.67
Total					\$33,306.72	\$29,976.05	\$3,330.67



Invoice

Invoice Number: 10022621
Invoice Date: 07/14/2014
Invoice Terms: NET 30

To: GRIGGS COUNTY AUDITOR
PO BOX 511
COOPERSTOWN, ND US 58425-7315

Please Remit To
Kadrmass, Lee & Jackson, Inc
PO Box 4130
Bismarck, ND 58502
Phone: 701.355.8400

Attention: Cindy Anton
Project: 9313105
Manager: KRAUSE, JENNIFER
Professional Services for the Period Ending 06/28/2014

Griggs County Sutton Rd Overlay County
Highway 3 from ND Hwy 200 South 8.5 Griggs
County, ND

Task: 2

Contract Amount: \$85,300.00
Previous Billing: \$81,035.00
Current Billing: \$4,265.00
Contract Amount Remaining: \$0.00

Design Engineering: \$4,265.00

Billing Total: \$4,265.00

Current Invoice Amount

\$4,265.00



Invoice

Invoice Number: 10022622
Invoice Date: 07/14/2014
Invoice Terms: NET 30

To: GRIGGS COUNTY AUDITOR
PO BOX 511
COOPERSTOWN, ND US 58425-7315

Please Remit To
Kadrmas, Lee & Jackson, Inc
PO Box 4130
Bismarck, ND 58502
Phone: 701.355.8400

Project: 9313105.1
Manager: KRAUSE, JENNIFER

Griggs County Sutton Rd Overlay Construction
County Highway 3 from ND Hwy 200 South 8.5
Griggs County, ND

Professional Services for the Period Ending 06/28/2014

Task: 3 **Construction**

Contract Amount: \$162,000.00
Previous Billing: \$9,199.64
Current Billing: \$29,041.72
Contract Amount Remaining: \$123,758.64

Engineer
Environmental Planner
Surveyor
CADD Technician
Engineering Technician

Total: \$29,041.72

Billing Total: \$29,041.72

Current Invoice Amount

\$29,041.72

COUNTY OF GRIGGS
SUPERINTENDENT OF SCHOOLS
RESOLUTION

The following Resolution was introduced by Commissioner John and seconded by Commissioner Shawn for adoption:

WHEREAS, the Griggs County Board of County Commissioners accepted the resignation of County Superintendent of Schools, Ardis Oettle, as of September 20, 1999.

THEREFORE BE IT RESOLVED that the Office of County Superintendent of Schools for Griggs County be dissolved as of July 18, 2014 and the statutory duties be assigned to the various county and school officers.

NOW, THEREFORE, BE IT RESOLVED, that said plan of duties be attached to this resolution from each school district within Griggs County signed by the President of each School Board.

On vote being taken, all voted yes, and the Chairman declared the Resolution adopted.

Dated this 18 day of July, 2014.

ATTEST: Cynthia Anton
Cynthia Anton, Auditor

APPROVED: Troy Olson
Troy Olson, Chairman

DISSOLUTION OF GRIGGS COUNTY SUPERINTENDENT OF SCHOOLS
ASSIGNMENT OF DUTIES
EFFECTIVE JULY 18, 2014

DEPARTMENT OF PUBLIC INSTRUCTIONS:

- A. Mail all forms, reports and certificates directly to School Business Managers.

SCHOOLS:

- A. Plan and conduct Math Counts and Spelling Bee. (GCCS & Midkota Schools)
- B. Send all reports directly to DPI.
- C. Certify ADA/ADM report to County Auditor.
- D. Certify newly elected school board members, Business Manager and Superintendent to the County Auditor after each election or appointment.
- E. Certify to the County Auditor annual school budget and tax levy.
- F. Plan Bus Drivers workshop.
- G. Order all necessary forms and reports from DPI.
- H. Order election supplies and poll books.
- I. All other statutory duties with the exception of the duties listed for the County Auditor, County Commissioners, and States Attorney.

COUNTY AUDITOR:

- A. File annual school budget and tax levy.
- B. Certify to schools business managers annual tax levy.

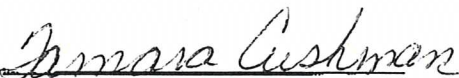
STATES ATTORNEY:

- A. Serve on County School Reorganization Committee.
- B. Coordinate reorganization, dissolution, and annexation of school districts.

COUNTY COMMISSIONERS:

- A. Appoint the County Reorganization Committee.

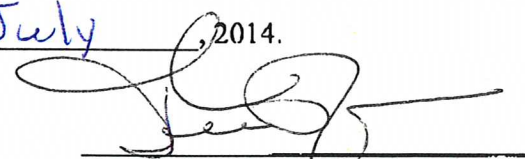
Dated and approved this 18 day of July, 2014.


GCC Business Manager


Midkota Business Manager


County Auditor


States Attorney


GCC Superintendent/Principal


Midkota Superintendent/Principal


Chairman, Commissioners

To Whom It May Concern:

I'm writing on behalf of the Griggs County Commission to inform you of concerns that we have over the current lease agreement that was executed on April 23, 2013, between Griggs County and the Griggs County Building Authority.

Under Article III, Lease of the Facility Griggs County is leasing the Facility from the Building Authority. The commencement date of the aforementioned Lease began on April 23, 2013, however Griggs County has not been able to take possession of the facility. At this point, the citizens of Griggs County have made interest and principle payments to the Building Authority, but have not received a facility that the county can occupy.

Page one of the Lease Agreement states the Griggs County Building Authority agreed to provide the acquisition and construction of the facility. Construction of this project has been delayed because of lack of payment to the contractor. In accordance with the Lease Agreement it doesn't appear that Griggs County bears any burden of constructing the facility. It appears that this responsibility rests completely on the Griggs County Building Authority.

Furthermore, the lease contains no language that binds the county to using the EOC Grant funds for the construction of the facility. Again, page one enumerates the Griggs County Building Authority's agreement to acquire and build a facility. At this point Griggs County contends that it is the duty of the Griggs County Building Authority to construct the facility. It appears that failure to construct the facility is a breach of the Griggs County Building Authority's contractual obligation.

Respectfully,

Troy Olson
Chairman Griggs County Commission

2013 Levy Workup

	2013		
	Levy's	Levy Limits	N.D.C.C.
General and	14.01	23.00	57-15-06
Road - 5 mills voted	9.00	5.00	24-05-01; 57-15-06.7(14)
General & Road Total	23.01	28.00	
State	1.00	1.00	15-52-09
Regional Corrections	10.00	10.00	57-15-06.6; 57-15-06.7(19.1)
Emergency	4.00	6.00	57-15-28; 57-15-06.7(22)
Human Services	16.70	20.00	50-06.2-05; 57-15-06.7(34)
Insurance Reserve	1.00	5.00	32-12.1-08; 57-15-28.1 92 0
Veteran's Service Officer	0.58	2.00	57-15-06.4; 57-15-06.7(18)
Special Assessments	0.28	None	40-23-07; 57-15-41; 21-03-07(10) 52-09-7(3) 57-15-28.1(5); 57-15-06.7(36) 57-15-
Social Security	23.84	30.00	62
County Agent	4.00	2.00	4-08-15; 57-15-06.7(4)
County Agent-voted		2.00	4-08-15.1; 57-15-06.7(5)
County Agent Total	4.00	4.00	
FAR	20.00	20.00	57-15-06.3(1); 57-15-06.3(4) 57-15-06.7(17)
Garrison Diversion	1.00	1.00	61-24-08(9); 61-24-09; 57-15-26.8
Historical Society	0.25	0.25	11-11-53; 57-15-06.7(8)
Historical Society-vote		0.75	
Historical Society Total	0.25	1.00	
County Fair	0.75	1.00	4-02-26; 57-15-06.7(30)
County Fair - Vote		1.50	4-02-27; 57-15-06.7(31)
County Fair Total	0.75	2.50	
Weed Control	1.00		
Health District	2.35	5.00	23-35-05(3); 23-35-07
Senior Citizens-voted	2.00	2.00	57-15-56; 57-15-06.7(25)
Soil Conservation	1.00	2.00	11-28.2-04.2; 57-15-26.1
Soil Conservation Ins Res	0.05	5.00	32-12.1-08; 57-15-28.1(2)
Soil Conservation Total	1.05	7.00	
CMC District	5.00	5.00	
CMCIR District	4.00	5.00	
CMC Hospital Total	9.00	10.00	
Water Management	3.25	None	61-35-48
Job Development Authority	1.00	5.00	57-15-06.7(29); 11-11.1-04; 11-11.1-01.1
Emergency Medical-voted 1 mill	1.00	10.00	57-15-50; 57-15-06.7(23) 23-27-04.7
New Courthouse Tax Inc	10.00	10.00	57-15-59
Library	4.00	4.00	
TOTAL	140.06		

2013 TAX LEVY, GRIGGS COUNTY, NORTH DAKOTA

STATE TAX LEVY 2013
 State Medical Center 16,278.10
 Total State Levy 16,278.10

COUNTY TAX LEVY 2013

County General Fund 228,056.21
 County Road Fund 146,502.92
 Regional Connections 162,781.02
 Emergency 65,112.41
 Human Services 271,844.30
 Insurance Reserve 16,278.10
 Veteran's Service Officer 9,441.30
 Special Assessments 4,567.87
 Social Security 388,069.95
 County Agent 65,112.41
 Federal Aid Roads 325,562.04
 Garrison Diversion 16,278.10
 Historical Society 4,069.53
 County Fair 12,208.58
 Weed Control 16,278.10
 Health District 38,253.54
 Senior Citizens 32,556.20
 Soil Conservation 16,278.10
 Soil Conservation Ins Res 813.91
 CMC District 81,390.51
 CMCJR District 65,112.41
 Water Management 52,903.83
 Job Development Authority 16,278.10
 New Courthouse Tax Increase 162,781.02
 Total County Levy 2,198,520.46

TOTAL STATE AND COUNTY LEVY 2,214,798.56

Summary of valuation of school districts comprising portions of more than one township, city or portions to other counties.

District
 Dakota Prairie (DP) 1 19,636,289
 Midkota (MK) 7 10,670,420
 Hope 10 11,240,393
 Griggs County Central (GCC) 18 11,483,793
 Barnes County North (BCN) 25 22,742,806
 Finley-Sharon (FS) 29 10,092,422

TOTAL TAXABLE VALUE OF GRIGGS COUNTY: \$ 46,278,102

	TOWNSHIPS						SCHOOLS						Total
	State & County	General	Library	Fire Levy	Ambulance	School District #	General	Building	Special Reserve	Special Assessment	Interest & Sinking		
312,503 Broadview 10 (Hope)(Cptra)	136.06	5.38	4.00		1.00	10	60.64	9.78				216.86	
1,081,250 Broadview 18 (GCC)(Cptra)	136.06	5.38	4.00		1.00	18	75.36	10.05	0.44	16.55		248.84	
648,215 Sverdrup 18 (GCC)(TwpF)(Cptra)	136.06	13.88	4.00	0.39	1.00	18	75.36	10.05	0.44	16.55	257.73		
709,315 Washburn 18 (GCC)(TwpF)(Cptra)	136.06	15.51	4.00	0.63	1.00	18	75.36	10.05	0.44	16.55	259.60		
549,653 Romness 18 (GCC)(Cptra)	136.06	10.57	4.00		1.00	18	75.36	10.05	0.44	16.55	254.03		
17,931 Romness 29 (Finley-Sharon)(Cptra)	136.06	10.57	4.00		1.00	29	72.70	10.00			234.33		
406,424 Lenora 1 (Dakota)(AnetaF)(AnetaA)	136.06	12.55	4.00	5.00	1.00	1	68.50				227.11		
37,915 Lenora 18 (GCC)(AnetaF)(AnetaA)	136.06	12.55	4.00	5.00	1.00	18	75.36	10.05	0.44	16.55	261.01		
193,236 Lenora 29 (Finley-Sha)(AnetaF)(AnetaA)	136.06	12.55	4.00	5.00	1.00	29	72.70	10.00			241.31		
915,581 Greenfield 18 (GCC)(Cptra)	136.06	18.54	4.00		1.00	18	75.36	10.05	0.44	16.55	262.10		
639,976 Ball Hill 18 (GCC)(TwpF)(Cptra)	136.06	14.06	4.00	1.00	1.00	18	75.36	10.05	0.44	16.55	258.52		
639,158 Cooperstown 18 (GCC)(Cptra)	136.06	15.33	4.00		1.00	18	75.36	10.05	0.44	16.55	258.79		
670,682 Tyrol 18 (GCC)(TwpF)(Cptra)	136.06	18.00	4.00	0.67	1.00	18	75.36	10.05	0.44	16.55	262.13		
766 Pilot Mound 1 (Dakota)(AnetaA)	136.06	13.00	4.00		1.00	1	68.50				222.56		
39,958 Pilot Mound 1 (Dakota)(AnetaF)(AnetaA)	136.06	13.00	4.00	5.00	1.00	1	68.50				227.56		
150,096 Pilot Mound 1 (Dakota)(McViller)(AnetaA)	136.06	13.00	4.00	6.91	1.00	1	68.50				229.47		
171,043 Pilot Mound 7 (Midkota)(BinfordF)(Cptra)	136.06	13.00	4.00	2.00	1.00	7	78.70				234.76		
47,724 Pilot Mound 7 (Midkota)(McViller)(AnetaA)	136.06	13.00	4.00	6.91	1.00	7	78.70				239.67		
86,036 Pilot Mound 18 (GCC)(Cptra)	136.06	13.00	4.00		1.00	18	75.36	10.05	0.44	16.55	256.46		
4,561 Pilot Mound 18 (GCC)(AnetaF)(AnetaA)	136.06	13.00	4.00	5.00	1.00	18	75.36	10.05	0.44	16.55	261.46		
54,970 Pilot Mound 18 (GCC)(BinfordF)(Cptra)	136.06	13.00	4.00	2.00	1.00	18	75.36	10.05	0.44	16.55	258.46		
8,739 Pilot Mound 18 (GCC)(McViller)(Cptra)	136.06	13.00	4.00	6.91	1.00	18	75.36	10.05	0.44	16.55	263.37		
28,226 Pilot Mound 18 (GCC)(McViller)(AnetaA)	136.06	13.00	4.00	6.91	1.00	18	75.36	10.05	0.44	16.55	263.37		
727,679 Bartley 18 (GCC)(Cptra)	136.06	15.12	4.00		1.00	18	75.36	10.05	0.44	16.55	258.58		
891,266 Helena 18 (GCC)(Cptra)	136.06	10.66	4.00		1.00	18	75.36	10.05	0.44	16.55	254.12		
116,336 Clearfield 7 (Midkota)(TwpF)(Cptra)	136.06	15.12	4.00	0.97	1.00	7	78.70				235.85		
346,664 Clearfield 7 (GCC)(TwpF)(Cptra)	136.06	15.12	4.00	0.97	1.00	18	75.36	10.05	0.44	16.55	259.55		
374,884 Addie 7 (Midkota)(BinfordF)(Cptra)	136.06	18.00	4.00	2.00	1.00	7	78.70				239.76		
731,974 Willow 7 (Midkota)(BinfordF)(Cptra)	136.06	8.20	4.00	2.00	1.00	7	78.70				239.96		
33,830 Dover 7 (Midkota)(Cptra)	136.06	15.04	4.00		1.00	7	78.70				234.80		
70,202 Dover 7 (Midkota)(WimbledonF)(Cptra)	136.06	15.04	4.00	5.00	1.00	7	78.70				239.80		
145,170 Dover 18 (GCC)(Cptra)	136.06	15.04	4.00		1.00	18	75.36	10.05	0.44	16.55	258.50		
135,750 Dover 25 (BCN)(Cptra)	136.06	15.04	4.00		1.00	25	66.44	9.97	2.99		235.50		
346,661 Dover 25 (BCN)(WimbF)(Cptra)	136.06	15.04	4.00		1.00	25	66.44	9.97	2.99		240.50		
1,148,326 Mabel 7 (Midkota)(MchenA)	136.06	21.37	4.00		1.00	7	78.70				241.13		
5,617 Mabel 7 (Midkota)(MchenA)	136.06	21.37	4.00		1.00	7	78.70				246.13		
164,099 Kingsley 7 (Midkota)(BinfordF)(MchenA)	136.06	7.29	4.00	2.00	1.00	7	78.70				229.05		
519,081 Kingsley 7 (Midkota)(McHenry)	136.06	7.29	4.00		1.00	7	78.70				227.05		
2,894 Kingsley 18 (GCC)(McHenry)	136.06	7.29	4.00		1.00	18	75.36	10.05	0.44	16.55	250.75		
541,489 Bryan 7 (Midkota)(BinfordF)(Cptra)	136.06	21.77	4.00	2.00	1.00	7	78.70				243.53		
503,393 Rosendal 7 (Midkota)(BinfordF)(Cptra)	136.06	10.16	4.00	2.00	1.00	7	78.70				231.92		
1,474 Rosendal 7 (Midkota)(Binford)(MchenA)	136.06	10.16	4.00	2.00	1.00	7	78.70				231.92		
12,361 Rosendal 7 (Midkota)(TohnarF)(Cptra)	136.06	10.16	4.00	4.32	1.00	7	78.70				234.24		
33,771 Rosendal 7 (Midkota)(TohnarF)(MchenA)	136.06	10.16	4.00	4.32	1.00	7	78.70				234.24		

NOTE: To tell quickly what the tax will be on \$1,000 valuation, place a "\$" in front of the mills; or to be exact multiply valuation by rate in mills.

CYNTHIA M. ANTON, Griggs County Auditor

City of Cooperstown
 Public School District No. 18
 Valuation \$1,689,619
 Mills
 State & County 136.06
 Cooperstown Ambulance 1.00
 City General 123.99
 Special Assessments 12.72
 Park 17.16
 School General 75.36
 Building 10.05
 Special Assessments 0.44
 New Addition 16.55
 393.33

CITY OF HANNAFORD
 Public School District No. 18
 Valuation \$181,679
 State and County 136.06
 Cooperstown Ambulance 1.00
 City General 46.22
 Library 4.00
 Park 5.50
 School General 75.36
 Building 10.05
 Special Assessments 0.44
 New Addition 16.55
 Total 285.18

CITY OF BINFORD
 Public School District No. 7
 Valuation \$139,915
 State and County 136.06
 Cooperstown Ambulance 1.00
 City General 60.58
 Library 4.00
 Fire Levy 2.00
 Park 6.75
 Social Security 10.35
 School General 78.70
 Total 299.44

CATEGORY	TOTAL	Check Number or Other Proof of Payment
Total Amount Expended		\$3,810.00
Percent of Total Amount Expended Being Claimed		0%
Total Federal Funds Requested This Claim		

By signing below I am certifying that to the best of my knowledge and belief, this report is correct and complete and that all outlays and unpaid obligations are for the purposes set forth under the terms of the approved project. Attached are copies of all documentation of expenses to substantiate the amount of this claim.

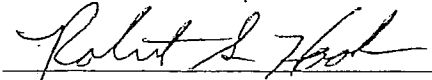

2/7/2014

 Signature of Authorized Individual Date

Approval (Department of Emergency Services)		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Approved By	Date		

CATEGORY	TOTAL	Check Number or Other Proof of Payment
Total Amount Expended		\$34,936.50
Percent of Total Amount Expended Being Claimed		75%
Total Federal Funds Requested This Claim		\$26,202.38

By signing below I am certifying that to the best of my knowledge and belief, this report is correct and complete an that all outlays and unpaid obligations are for the purposes set forth under the terms of the approved project. Attached are copies of all documentation of expenses to substantiate the amount of this claim.


Signature of Authorized Individual

2/7/2014
Date

Approval (Department of Emergency Services)	<input type="checkbox"/> Yes <input type="checkbox"/> No
Approved By	Date

