

Introduced by

1 A BILL for an Act to amend and reenact subsection 3 of section 57-15-01.1 of the North Dakota
2 Century Code, relating to property tax levy authority of taxing districts; and to provide an
3 effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 3 of section 57-15-01.1 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 3. A taxing district may elect to levy the amount levied in dollars in the base year
8 adjusted by the consumer price index. Any levy under this section must be
9 specifically approved by a resolution approved by the governing body of the taxing
10 district.

11 a. Before determining the levy limitation under this section, the dollar amount
12 levied in the base year must be:

13 ~~a.~~ (1) Reduced by an amount equal to the sum determined by application of
14 the base year's calculated mill rate for that taxing district to the final
15 base year taxable valuation of any taxable property and property
16 exempt by local discretion or charitable status which is not included in
17 the taxing district for the budget year but was included in the taxing
18 district for the base year.

19 ~~b.~~ (2) Increased by an amount equal to the sum determined by the application
20 of the base year's calculated mill rate for that taxing district to the final
21 budget year taxable valuation of any taxable property or property
22 exempt by local discretion or charitable status which was not included
23 in the taxing district for the base year but which is included in the taxing
24 district for the budget year.

1 e- (3) Reduced to reflect expired temporary mill levy increases authorized by
2 the electors of the taxing district.

3 b. For purposes of this subsection, "consumer price index" means the
4 percentage change in the consumer price index for all nonmetropolitan
5 consumers in the midwest region as determined by the United States
6 department of labor, bureau of labor statistics, for the most recent year ending
7 December thirty-first.

8 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
9 December 31, 2006.