

Introduced by

Legislative Management

(Taxation Committee)

1 A BILL for an Act to amend and reenact section 40-22-18 of the North Dakota Century Code,  
2 relating to ~~exclusion~~treatment of property owned by a political subdivision ~~from consideration~~  
3 ~~in~~when calculating protests against the formation of a special improvement ~~districts~~district.

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

5 **SECTION 1. AMENDMENT.** Section 40-22-18 of the North Dakota Century Code is  
6 amended and reenacted as follows:

7 **40-22-18. Protest bar to proceeding - Invalid or insufficient protests - Payment of**  
8 **costs - Tax levy.**

9 If the governing body finds the protests to contain the names of the owners of a majority of  
10 the area of the property included within the improvement district, ~~not including property owned~~  
11 ~~by a political subdivision~~, the protests shall be a bar against proceeding with any special  
12 assessment for the improvement project. However, the protests do not bar proceeding with the  
13 improvement project described in the plans and specifications if the governing body funds the  
14 project with funds other than special assessments. If the governing body finds the protests to  
15 contain the names of the owners of a majority of any separate property area included within the  
16 district, such ~~not including property owned by a political subdivision~~, the protests shall be a bar  
17 against proceeding with special assessments to be assessed in whole or in part upon property  
18 within such ~~the~~ area, but shall not bar against proceeding with the improvement project or  
19 assessing the cost thereof against other areas within the district, unless such ~~the~~ protests  
20 represent a majority of the area of the entire district. If the protests represent a majority of the  
21 area of the entire district, such ~~the~~ protests bar any special assessment for the improvement  
22 project. Property owned by a political subdivision is not included when determining whether the  
23 protests contain the names of the owners of a majority of the area included within the  
24 improvement district unless the political subdivision filed a protest.

1       The termination of proceedings, by reason of protest or otherwise, shall not relieve the  
2 municipality of responsibility for payment of costs theretofore incurred and for payment of  
3 ~~such~~the costs a municipality may, if funds on hand and available for the purpose are insufficient,  
4 issue its certificates of indebtedness or warrants, or levy a tax which shall be considered a tax  
5 for a portion of the cost of a special improvement project by general taxation within the meaning  
6 of section 57-15-10. If the protests are found to be insufficient or invalid, the governing body  
7 may cause the improvement to be made and may contract or otherwise provide in accordance  
8 with this title for the construction thereof and the acquisition of property required in connection  
9 therewith and may levy and collect assessments therefor.