

Introduced by

Senators Krebsbach, Burckhard, Hogue, O. Larsen

Representatives M. Ruby, Schobinger

1 A BILL for an Act to amend and reenact sections 40-55-09 and 57-15-12 of the North Dakota
2 Century Code, relating to levy authority for city public recreation systems and general fund levy
3 limitations in park districts; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Section 40-55-09 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **40-55-09. Voter-approved levy authority for city public recreation system.**

8 The governing body of a city may, and upon receipt of a petition signed by at least ten
9 qualified electors but not less than five percent of those qualified electors who voted at the last
10 general election of the city shall, submit to the qualified electors the question of approval or
11 disapproval of voter-approved levy authority for establishment, maintenance, and conduct of a
12 public recreation system at the next general election or special municipal election if the question
13 to be placed on the ballot is filed thirty days prior to the date of the election. The ballot measure
14 question to approve a levy under this section must be stated to ask if the elector approves a
15 voter-approved tax by the city for a public recreation system in a stated number of mills, not
16 exceeding six mills. If approved by a majority of city electors voting on the question, the city
17 may levy an additional tax within the limitation of subsection 13 of section 57-15-10. After
18 January 1, 2015, approval or reauthorization by electors of voter-approved levy authority under
19 this section may not be effective for more than ten taxable years. Any voter-approved levy under
20 this section or section 40-55-08 approved by the electors of a city before January 1, 2015,
21 remains effective for ten taxable years or the period of time for which it was approved by the
22 electors after it was approved, whichever is less, under the provisions of law in effect at the time
23 it was approved. The governing body of the city shall discontinue the levy for public recreation
24 purposes if the qualified voters, at a regular or special election, by a majority vote on the

1 proposition, decide to discontinue the levy. A vote of the qualified electors is not required to
2 discontinue the levy under this section if the levy authority is no longer required as a result of a
3 merger between a park district and a city public recreation system.

4 **SECTION 2. AMENDMENT.** Section 57-15-12 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **57-15-12. General fund levy limitations in park districts.**

7 1. A park district may levy for general fund purposes up to thirty-eight mills on the taxable
8 valuation of property in the district, subject to the higher of the number of mills
9 determined under the following limitations:

10 a. The general fund mill levy determined based upon the highest amount in dollars
11 the park district levied for general fund purposes for the three taxable years
12 immediately preceding the current year, plus twelve percent; or

13 b. The general fund mill levy determined by combining the highest number of mills
14 the park district levied for general fund purposes plus the number of mills levied
15 for employee pension contributions under section 40-49-22, old-age and
16 survivors' insurance under section 52-09-08, an employee retirement program
17 established by the governing body, and for forestry purposes for any one of the
18 three taxable years immediately preceding the current year.

19 2. ~~For taxable years after 2014, the highest amount in dollars the park district levied for~~
20 ~~general fund purposes for the three immediately preceding taxable years for purposes~~
21 ~~of subdivision a of subsection 1, must be adjusted by adding the highest amount in~~
22 ~~dollars the park district levied in any one of the three immediately preceding taxable~~
23 ~~years for the combined levies for employee pension contributions under section~~
24 ~~40-49-22, old-age and survivors' insurance under section 52-09-08, an employee~~
25 ~~retirement program established by the governing body, and for forestry purposes~~
26 ~~under section 57-15-12.1.~~

27 3. Notwithstanding the limitation in subsection 1, if a city public recreation system
28 established under chapter 40-55 is merged with a park district that levied more than
29 thirty-eight mills for the 2014 taxable year in the combined number of mills levied for
30 general fund purposes plus the number of mills levied for the additional purposes of
31 employee pension contributions under section 40-49-22, old-age and survivors'

1 insurance under section 52-09-08, an employee retirement program established by the
2 governing body, and for forestry purposes may levy for general fund purposes for
3 taxable year 2015 the number of combined mills determined for the 2014 taxable year.
4 A park district may levy for general fund purposes for taxable year 2016 thirty-eight
5 mills plus seventy-five percent of the number of mills levied for the additional purposes
6 listed in this subsection for the 2014 taxable year. A park district may levy for general
7 fund purposes for taxable year 2017 thirty-eight mills plus fifty percent of the number
8 of mills levied for the additional purposes listed in this subsection for the 2014 taxable
9 year. A, the park district may levy up to thirty-eight mills on the taxable valuation of
10 property in the district for general fund purposes for the first taxable year 2018
11 thirty-eight mills plus twenty-five percent of the number of mills levied for the additional
12 purposes listed in this subsection for the 2014 taxable year in which mills are levied for
13 the merged district.

14 4.3. A park district may increase its general fund levy under this section to any number of
15 mills approved by a majority of the electors of the park district voting on the question at
16 a regular or special park district election, up to a maximum levy under this section of
17 thirty-eight mills on the dollar of the taxable valuation of the district for the current year.
18 After January 1, 2015, approval or reauthorization by electors of voter-approved levy
19 authority under this section may not be effective for more than ten taxable years.

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