AMBULANCE SERVICE DISTRICT MILL LEVIES

This memorandum provides information regarding statutory provisions relating to ambulance service district mill levies.

North Dakota Century Code Chapter 11-28.3, enacted by the 1977 Legislative Assembly, includes multiple sections regarding rural ambulance service districts, including the creation, organization, and boundaries of a rural ambulance service district, including:

- Section 11-28.3-04 provides if a majority of all the votes cast on the question of levying a tax and forming a rural ambulance service district are in favor of such a tax levy, then the formation of the district is approved.

- Sections 11-28.3-06 through 11-28.3-08 provide for a board of directors with the authority to develop a general emergency medical service program and manage the business affairs of the rural ambulance service district.

- Section 11-28.3-09 provides a board of directors of a rural ambulance service district seeking approval of a property tax levy under this chapter must file with the county auditor of the counties within the rural ambulance service district a financial report for the preceding calendar year showing the ending balances of each fund held by the rural ambulance service district during that year. The board of county commissioners may levy a tax not to exceed the mill rate approved by the electors of the district under Section 11-28.3-04, and in no event exceeding a mill rate of 10 mills upon the taxable property within the district for the maintenance of the rural ambulance service district for the fiscal year as provided by law. In no case shall the amount of the tax levy exceed the amount of funds required to defray the expenses of the district for a period of 1 year as embraced in the annual estimate of expense, including the amount of principal and interest upon the indebtedness of the district for the ensuing year. The district may include in its operating budget no more than 10 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 10 percent emergency medical services sinking fund may be in addition to the actual annual operating budget, but the total of the annual operating budget and the annual 10 percent emergency medical services sinking fund shall not exceed the amount of revenue that would be generated by application of the maximum mill levy approved by the electors.