PROPERTY TAXES FOR AMBULANCE SERVICES

The 2001 Legislative Assembly approved House Bill No. 1405 which increased the maximum mill levy rate for ambulance services from 5 mills to 10 mills. The North Dakota Century Code references relating to property tax rates for ambulance services include:

**County** - Section 57-15-06.7(23) provides that a county may levy a tax of up to 10 mills for county emergency medical services.

**Township** - Section 57-15-20.2(7) provides that a township may levy a tax of up to 10 mills for emergency medical services.

**Rural ambulance service districts** - Pursuant to Section 57-15-26.5, a rural ambulance service district may levy a tax not exceeding 10 mills on the taxable value of property within the district.

**City** - Pursuant to Section 57-15-51, a city may impose a levy of up to 10 mills upon its taxable valuation for the purpose of subsidizing city emergency medical services. Whenever a tax for county emergency medical services is levied, any city levying a tax for emergency medical services may be exempted from the county tax levy.

A summary of property taxes collected per county for emergency medical services and ambulance services as provided in the Tax Department's 2006 Property Tax Statistical Report is attached as an appendix.

ATTACH:1