

State of North Dakota Office Of State Tax Commissioner

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Bismarck, North Dakota

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Schedule of

Levy Limitations

**Applicable To The Authority Of The Political Subdivisions Of The
State Of North Dakota To Levy Ad Valorem Taxes On Property**

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Levy Limitations

| 1000 - State Medical Center | | | | |
|------------------------------------|----------------------|------------------------|---------------------|---|
| Levy No. | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks (x) Indicates levies in add. to Gen. Fund Levy |
| 1001 | State Medical Center | 1 Mill | N.D.C.C. § 15-52-09 | North Dakota Constitution Art. X, Sec. 10 |

| 1100 - Garrison Diversion Conservancy District | | | | |
|---|---|--|--|--|
| Levy No. | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks (x) Indicates levies in add. to Gen. Fund Levy |
| 1101 | General | 1 Mill | N.D.C.C. §§ 61-24-08(9); 61-24-09; 57-15-26.8 | For operating expenses of district plus disbursements in connection with obligations entered into with federal government; provided that the amount for operating expenses of district, exclusive of disbursements in connection with obligations entered into with federal government shall not exceed .10 mill |
| | Interim Fund | 75% of current appropriation | N.D.C.C. § 57-15-27 | For carrying over to next fiscal year to meet cash requirements |
| 1102 | Municipal or Regional Airport Authority | See Code sections in next column | N.D.C.C. §§ 2-06-07; 2-06-14 | (x) |
| 1103 | Repealed | | | |
| 1105 | Repealed | | | |
| 1106 | Repealed | | | |
| 1107 | Judgment or Settlement of a Claim | 5 Mills; 10 Mills if liability insurance policy in force | N.D.C.C. §§ 32-12.1-11; 57-15-28.1 | (x) |
| 1108 | Repealed | | | |
| 1109 | Repealed | | | |
| 1110 | Repealed | | | |
| 9999 | Levied by Special Assessment | | N.D.C.C. Ch. 61-24.8 | Ineffective after July 31, 2013 except for projects for which all steps up to and including approval are completed before August 1, 2013. |

Levy Limitations

| 1200 - County | | | | |
|----------------------|--------------------------------------|---|---|---|
| Levy No | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks |
| | | | | (x) Indicates levies in add. to Gen. Fund Levy (y) Indicates included in general fund if county has consolidated levies |
| 1201 | General or Home Rule or Home Rule | 60 Mills | N.D.C.C. § 57-15-06 N.D.C.C. §§ 12.1-01-05; 57-01-02.1 | General county purposes. If, for taxable year 2015, a county levied more than 60 mills for general fund purposes plus other levies consolidated into the general fund pursuant to 2015 SB 2144, it may levy the same number of mills for taxable year 2016. The number of mills in excess of 60 mills must be reduced by 25% each year beginning with taxable year 2017 so that by taxable year 2020, the county is levying no more than 60.00 mills for general fund purposes. |
| | Interim Fund | 75% of Current Appropriation | N.D.C.C. § 57-15-27 | For carrying over to next fiscal year to meet cash requirements |
| 1202 | Repealed | | | |
| 1203 | Repealed | | | |
| 1204 | County Road & Bridge | 10 Mills; 30 Mills with majority vote | N.D.C.C. §§ 24-05-01; 57-15-06.7(5) | (x) If a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to 10 taxable years under the provisions of law in effect at the time it was approved. |
| 1205 | Repealed | | | |
| 1206 | Repealed | | | |
| 1207 | Repealed | | | |
| 1208 | Capital Projects | 10 Mills; 20 Mills with majority vote | N.D.C.C. §§ 57-15-06.6; 57-15-06.7(8) | (y) (x) If additional voter-approved mills were authorized before January 1, 2015, it remains in effect for up to 10 taxable years under the provisions of law in effect at the time it was approved. |
| 1209 | Repealed | | | |
| 1210 | Emergency | 2 Mills in a county with population of 30,000 or more; 4 mills in a county with population of under 30,000 but more than 5,000; or 6 mills in a county with population of 5,000 or fewer. | N.D.C.C. §§ 57-15-28; 57-15-06.7(9) | (x) No further levy to be made when balance in fund plus uncollected taxes equals an amount produced by a levy of 5 mills on the taxable valuation in counties with population of 30,000 or more, or 10 mills in counties with population of less than 30,000 but more than 5,000, or 15 mills on the taxable valuation in a county with a population of 5,000 or fewer. The levy authorized by this section must be discontinued, and no further levy may be made until required to replenish the emergency fund |
| 1211 | Repealed | | | |
| 1212 | Farm-to-Market and Federal-Aid Roads | Levy established by ballot | N.D.C.C. § 24-05-01; | (x) Repealed by 2015 SB 2144. However, if a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to 10 taxable years under the provisions of law in effect at the time it was approved. |
| 1213 | Veterans Service Officer | 2 Mills | N.D.C.C. §§ 57-15-06.4; 57-15-06.7(7) | (y) (x) |
| 1214 | Extension Service | 2 Mills; 4 Mills with majority vote | N.D.C.C. §§ 11-38-01; 57-15-06.7(2) | If additional levy was approved before January 1, 2015, it remains in effect through taxable year 2024 or period adopted by voters, whichever is first. Election may not be in effect for more than ten taxable years. |
| 1215 | Repealed | | | |

Levy Limitations

| 1200 - County (Continued) | | | | |
|----------------------------------|--|--|---|---|
| Levy No | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks |
| | | | | (x) Indicates levies in add. to Gen. Fund Levy (y) Indicates included in general fund if county has consolidated levies |
| 1216 | County Historical Society Work | .25 Mill; .75 Mill upon 60% approval of those voting on the question | N.D.C.C. §§ 11-11-53; 57-15-06.7(3) | (y) (x) |
| 1217 | Health District Fund | 5 Mills | N.D.C.C. §§ 23-35-05(3); 23-35-07 | (x) Levy is made by joint board of county commissioners; see Attorney General's Opinion of April 10, 1962, pages 81-84 of Report of Attorney General for July 1, 1960, to June 30, 1962, inclusive. Requires public hearing. When two or more districts merge into a single district, if one or more was previously levying more than 5 mills, the mill levy for property within that former district may not exceed the cap in mills previously authorized for that district |
| 1218 | Repealed | | | |
| 1219 | a. Job Development Authority or Joint Job Development Authority or Contract with Industrial Development Organization | 4 Mills | N.D.C.C. ; §§ 57-15-06.7(14) 11-11.1-04; 11-11.1-01.1; 11-11.1-01 | (x) Board of county commissioners, by resolution, may levy for a job development authority or joint job development authority. If a city within county is levying - combined city and county levy cannot exceed 4 mills |
| 1220 | Repealed | | | |
| 1221 | Programs and Activities for Older Persons | 2 Mills | N.D.C.C. §§ 57-15-56; 57-15-06.7(12) | (x) Upon a majority vote of qualified electors voting on the question. Also see N.D.C.C. § 57-15-56(5) for state matching program |
| 1222 | Repealed | | | |
| 1223 | Repealed | | | |
| 1224 | Repealed | | | |
| 1225 | Airport Authority | 4 Mills | N.D.C.C. §§ 2-02-07; 2-06-14; 2-06-15; 57-15-06.7(1) | (x) In addition to all other levies permitted by law. Levy shall not apply to township, city or park district that already has a levy |
| 1226 | Repealed | | | |
| 1227 | Special Assessments Against County Property | None | N.D.C.C. §§ 40-23-07; 57-15-41; 21-03-07(10) | (x) |
| 1228 | Emergency Medical Service | 15 Mills | N.D.C.C. §§ 57-15-50; 57-15-06.7(10), 23-27-04.7 | (x) Upon a majority of qualified electors of the county voting on the question. A taxing district that levies a special emergency medical services or ambulance service levy shall ensure that every ambulance service that has portions of its service area in that taxing district receives a portion of the revenue from this tax. See N.D.C.C § 23-27-04.7 for allocation to ambulance services. |
| 1229 | Repealed | | | |
| 1230 | Municipal or Regional Airport Authority | 4 Mills | N.D.C.C. §§ 2-06-07; 2-06-15; 57-15-06.7(1) | (x) Levy based upon amount certified by the airport authority |
| 1231 | Interest and Principal Payments on Bonds Issued for County Buildings, Bridges and Highways | None | N.D.C.C. § 21-03-15 | (x) N.D.C.C. § 57-15-06.7(13) |
| 1232 | Repealed | | | |

Levy Limitations

| 1200 - County (Continued) | | | | |
|----------------------------------|---|--|--|---|
| Levy No | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks |
| | | | | (x) Indicates levies in add. to Gen. Fund Levy (y) Indicates included in general fund if county has consolidated levies |
| 1233 | County Road Fund | 5 Mills | N.D.C.C. §§ 24-05-01 | (x) Repealed by 2015 SB 2144. However, if a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to 10 taxable years under the provisions of law in effect at the time it was approved. |
| 1235 | Repealed | | | |
| 1236 | Judgments or settlement of a claim | 5 Mills; 10 Mills if liability insurance policy in force | N.D.C.C. §§ 32-12.1-11; 57-15-28.1 | |
| 1237 | Repealed | | | |
| 1238 | Repealed | | | |
| 1239 | County Hospital Association | 8 Mills for five years or 5 Mills for 10 years | N.D.C.C. §§ 23-18-01; 23-18-03; 57-15-06.7(4) | (x) Upon 60% vote of electors. Levy authority in effect only through June 30, 2017, after which the hospital association must transition to a hospital district |
| 1241 | Repealed | | | |
| 1242 | Repealed | | | |
| 1243 | Repealed | | | |
| 1244 | Repealed | | | |
| 1245 | Repealed | | | |
| 1246 | Repealed | | | |
| 1247 | Repealed | | | |
| 1248 | Repealed | | | |
| 1249 | Repealed | | | |
| 1250 | Repealed | | | |
| 1251 | Repealed | | | |
| 1252 | Repealed | | | |
| 1253 | Repealed | | | |
| 1254 | Repealed | | | |
| 1255 | Payment of Township Debt to County or other debts upon dissolution of township (See Township Levy No. 1531 on page 10) | See N.D.C.C. § 57-15-30.1 | N.D.C.C. § 57-15-30.1 | (x) On taxable property in township if township debt to county is more than one year past due |
| 1257 | Repealed | | | |
| 1258 | Weed Control | 4 Mills | N.D.C.C. §§ 4.1-47-14; 4.1-47-16; 57-15-06.7(11) | (y) (x) To be eligible to receive landowner assistance cost-share dollars a county must budget an amount equal to revenue that could be raised by a levy of at least 3.00 mills for noxious weed control or eradication. |
| 1259 | Unorganized Road and Bridge | 18 Mills | N.D.C.C. § 57-15-22 | (x) Only in unorganized territory |

Levy Limitations

| 1200 - County (Continued) | | | | |
|----------------------------------|-------------------------------|--|--|---|
| Levy No | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks |
| | | | | (x) Indicates levies in add. to Gen. Fund Levy (y) Indicates included in general fund if county has consolidated levies |
| 1260 | Library and Reading Room | 4 Mills or as increased by 60% majority vote of electors | N.D.C.C. §§ 40-38-02; 40-38-11(5); 54-24.2-02.2; 57-15-06.7(6) | (y) (x) Upon petition of 51% of voters or upon majority vote of electors; N.D.C.C. § 40-38-01. A joint library board may levy taxes within the service area which is outside city limits within the limitations and according to procedures provided by law for a county library fund levy, and may levy taxes within the service area that is within city limits within the limitations and according to the procedures provided by law for a city library fund levy A public library is not eligible to receive state aid to public libraries if the governing body has diminished, from the average of the three preceding fiscal years, the appropriation in dollars derived from the mill levy for public library services under N.D.C.C. § 40-38-02. If the governing body is levying the maximum number of mills it can levy without an election and the appropriation is diminished solely because of a reduction in taxable valuation, the public library is eligible to receive funds. |
| 1261 | Repealed | | | |
| 1262 | Repealed | | | |
| 1263 | Repealed | | | |
| 1264 | Water Resource District | 4 Mills plus unlimited levy for deficiencies | N.D.C.C. §§ 57-15-26.6; 61-16.1-06; 61-16.1-25 | (x) A water district may also levy special assessments. The county may levy an unlimited general tax upon taxable property in the county for advances to a water resource district for special assessment warrant deficiency. |
| 1265 | Joint Water Resource District | 2 Mills | N.D.C.C. § 61-16.1-11(2) | (x) |
| 1266 | Vector Control District | 1 Mill | N.D.C.C. §§ 23-24-09; 57-15-26.2 | (x) Control of mosquitos and flies, levied by board of county commissioners |
| 1267 | Repealed | | | |
| 1268 | Repealed | | | |
| 1269 | Repealed | | | |
| 1270 | Repealed | | | |
| 1271 | Repealed | | | |

Levy Limitations

| 1500 - Civil Township | | | | |
|------------------------------|---|--|--|--|
| Levy No | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks (x) Indicates levies in add. to Gen. Fund Levy |
| 1501 | General | 18 Mills; 36 Mills with majority vote | N.D.C.C. § 57-15-20 | General purposes. |
| | Interim Fund | 75% of Current Appropriation | N.D.C.C. § 57-15-27 | For carrying over to next fiscal year to meet cash requirements |
| 1503 | Repealed | | | |
| 1505 | Repealed | | | |
| 1506 | Repealed | | | |
| 1507 | Repealed | | | |
| 1508 | Repealed | | | |
| 1509 | Legal Contingency Fund | 10 Mills | N.D.C.C. § 57-15-22.2; | (x) Repealed by 2015 SB 2144. However, if a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to 5 taxable years. |
| 1510 | County Road System | 5 Mills | N.D.C.C. §§ 57-15-19.4; 57-15-20.2(1) | (x) Approval of electors at annual meeting, not to exceed five years |
| 1511 | Repealed | | | |
| 1512 | Repealed | | | |
| 1513 | Repealed | | | |
| 1514 | Judgments or settlement of a claim | 5 Mills; 10 Mills if liability insurance policy in force | N.D.C.C. §§ 58-14-07; 32-12.1-11; 57-15-28.1 | (x) |
| 1515 | Special Assessments on Township Property | None | N.D.C.C. §§ 40-23-07; 57-15-41; 21-03-07(10) | (x) |
| 1516 | Interest and Principal Payments on Bond Issues for Township Hall, Roads and Bridges | None | N.D.C.C. § 21-03-15 | (x) N.D.C.C. § 57-15-20. Also see N.D.C.C. § 21-03-06(5) |
| 1517 | Municipal or Regional Airport Authority | See Code sections in next column | N.D.C.C. §§ 2-06-07; 2-06-14 | (x) |
| 1518 | Airport | 4 Mills | N.D.C.C. § 57-15-20.2(2) | (x) Upon approval of electors at township annual meeting |
| 1519 | Fire Protection (Also see Rural Fire Protection Districts on page 16) | 1 Mill | N.D.C.C. § 18-06-10; | (x) Township electors at annual meeting may authorize township board to contract for fire protection. If a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to 10 taxable years. Upon expiration of the voter-approved levy, the levy authority is repealed and consolidated with the general fund levy. |
| 1520 | Repealed | | | |
| 1521 | Repealed | | | |
| 1522 | Repealed | | | |
| 1523 | Repealed | | | |
| 1524 | Repealed | | | |
| 1525 | Repealed | | | |
| 1526 | Repealed | | | |
| 1527 | Repealed | | | |

Levy Limitations

| 1500 - Civil Township (Continued) | | | | |
|--|---|--|-----------------------|---|
| Levy No | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks (x) Indicates levies in add. to Gen. Fund Levy |
| 1528 | Rural Farm Drains Cleaning and Repairing | Levy shall not exceed \$2.00 per acre (40 hectars) | N.D.C.C. § 61-21-46 | (x) |
| 1529 | Repealed | | | |
| 1530 | Repealed | | | |
| 1531 | Payment of Township Debt to County (Levied by County #1255) | | N.D.C.C. § 57-15-30.1 | (x) On taxable property in township if township debt to county is more than one year past due or upon dissolution of township |
| 1532 | Repealed | | | |
| 1534 | Repealed | | | |
| 1535 | Repealed | | | |
| 1536 | Repealed | | | |
| 1537 | Natural Disasters or Emergency Conditions | None | N.D.C.C. § 57-15-19.7 | (x) Upon approval of electors at annual or special meeting, not to exceed five years. |

Levy Limitations

| 1600 - City | | | | |
|--------------------|---|--|--|---|
| Levy No | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks (x) Indicates levies in add. to Gen. Fund Levy |
| 1601 | General or Home Rule Cities | 105 Mills | N.D.C.C. § 57-15-08 See N.D.C.C. § 40-05.1-06(2) | If, for taxable year 2015, a city levied more than 105.00 mills for general fund purposes plus other levies consolidated into the general fund pursuant to 2015 SB 2144, it may levy the same number of mills for taxable year 2016. The number of mills in excess of 105.00 mills must be reduced by 25% each year beginning with taxable year 2017 so that by taxable year 2020, the city is levying no more than 105.00 mills for general fund purposes. |
| | Interim Fund | 75% of Current Appropriation | N.D.C.C. § 57-15-27 | For carrying over to next fiscal year to meet cash requirements |
| 1603 | Repealed | | | |
| 1604 | Emergency - For Snow Removal, Natural Disaster or Other Emergency | 2.50 Mills | N.D.C.C. §§ 57-15-48 57-15-10(9) | (x) Upon two-thirds vote of governing body. Fund size not to exceed \$5.00 per capita or amount produced by 5.00 mills |
| 1605 | Repealed | | | |
| 1606 | Airport or Municipal or Regional Airport Authority | 4 Mills | N.D.C.C. §§ 2-06-07; 2-06-15; 57-15-10(7) authority | (x) In cities where no levy for airport has been made by other taxing body. Levy based upon amount certified by the airport |
| 1607 | Share of Special Improvements | None | N.D.C.C. §§ 40-24-10; 57-15-10(1) | (x) Also see N.D.C.C. §§ 1-06-06; 40-56-03 |
| 1608 | Special Assessments and Drain Assessment on City Property | None | N.D.C.C. §§ 40-23-07; 57-15-41; 61-21-52; 21-03-07(10) | (x) N.D.C.C. § 57-15-10(1). Nonprofit cemetery is exempt from special assessments (2009 amendment to N.D.C.C. § 40-23-07). |
| 1609 | Deficiency or Expected Deficiency of Special Improvements | None | N.D.C.C. §§ 40-26-08; 57-15-10(2) | (x) |
| 1610 | Repealed | | | |
| 1611 | Repealed | | | |
| 1612 | Repealed | | | |
| 1613 | Public Library Service | 4 Mills or as increased by 60% majority of electors vote of electors | N.D.C.C. §§ 40-38-02; 40-38-11(5); 54-24.2-02.2; 57-15-10(4) | (x) May be established upon petition of 51% of voters or upon majority vote of electors. See N.D.C.C. § 40-38-01. A joint library board may levy taxes within the service area which is outside city limits within the limitations and according to procedures provided by law for a county library fund levy, and may levy taxes within the service area that is within city limits within the limitations and according to the procedures provided by law for a city library fund levy. A public library is not eligible to receive state aid to public libraries if the governing body has diminished, from the average of the three preceding fiscal years, the appropriation in dollars derived from the mill levy for public library services under N.D.C.C. § 40-38-02. If the governing body is levying the maximum number of mills it can levy without an election and the appropriation is diminished solely because of a reduction in taxable valuation, the public library is eligible to receive funds. |
| 1614 | Cemetery | 2 Mills | N.D.C.C. §§ 57-15-27.1; 57-15-10(14) | (x) |
| 1615 | Repealed | | | |
| 1616 | Repealed | | | |

Levy Limitations

| 1600 - City (Continued) | | | | |
|--------------------------------|---|--|---|--|
| Levy No | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks (x) Indicates levies in add. to Gen. Fund Levy |
| 1617 | Repealed | | | |
| 1618 | Public Recreation System | 6 Mills | N.D.C.C. §§ 40-55-08; 40-55-09; 57-15-10(13) | (x) If the electors have approved a public recreation system, the city may provide funding from its general fund up to the equivalent of 2.50 mills. If approved by majority vote, a special tax of up to 6 mills may be levied. If a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to ten taxable years under the provisions of law in effect at the time it was approved. |
| 1619 | Repealed | | | |
| 1620 | Repealed | | | |
| 1621 | Interest and Principal Payments on Bonds Issued for Public Buildings, Improvements, Equipment, etc. | None | N.D.C.C. §§ 21-03-15; 40-34-08 | (x) N.D.C.C. § 57-15-10(3) |
| 1622 | General Obligation Bonds for Municipal Industrial Development Projects | None | N.D.C.C. § 57-15-10(15) | (x) Taxes levied for retirement of bonds issued before January 1, 2015 under N.D.C.C. § 40-57-19 may be continued until the bonds are retired, after which time the levy authority is repealed. |
| 1623 | Bonds for Purchase of Special Assessment Warrants | | N.D.C.C. § 40-27-05 | (x) |
| 1624 | Capital Improvements | 10 Mills for specified purposes with majority vote; 60% approval for first 10 Mills for general purposes; 60% approval for Mills 11-20 levied for specified purposes | N.D.C.C. §§ 57-15-38; 57-15-42; 21-03-07(5); 40-58-07(8); 40-58-15(2) | (x) If a voter-approved levy was authorized before July 1, 2015, it remains in effect for up to ten taxable years under the provisions of law in effect at the time it was approved. After June 30, 2015, a voter-approved levy may not be effective for more than ten taxable years. May be used for capital costs associated with airports or airport authorities. |
| 1625 | Fire Department Building or Equipment Reserve Fund | 5 Mills | N.D.C.C. § 57-15-42; | (x) Repealed by 2015 SB 2144. However, if a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to ten taxable years under the provisions of law in effect at the time it was approved. Upon expiration of the voter-approved levy, the levy authority is repealed and consolidated with the capital improvements levy 1624). |
| 1626 | Repealed | | | |
| 1627 | Repealed | | | |
| 1628 | Repealed | | | |
| 1629 | Repealed | | | |
| 1630 | Programs and Activities for Older Persons | 2 Mills | N.D.C.C. §§ 57-15-56; 57-15-10(11) | (x) Only if county does not levy for this purpose. Upon a majority vote of qualified electors voting on the question |
| 1631 | Repealed | | | |
| 1632 | Repealed | | | |
| 1633 | Repealed | | | |
| 1634 | Repealed | | | |
| 1635 | Repealed | | | |
| 1636 | Repealed | | | |

Levy Limitations

| 1600 - City (Continued) | | | | |
|--------------------------------|--|--|--|---|
| Levy No | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks (x) Indicates levies in add. to Gen. Fund Levy |
| 1638 | Aid for Public Transportation System | 5 Mills | N.D.C.C. §§ 57-15-55 57-15-10(10) | (x) Upon majority vote of qualified electors voting on the question |
| 1639 | Repealed | | | |
| 1640 | Discontinuance of Employees' or Police Pension Plan | None | N.D.C.C. §§ 40-46-25 40-05-01(69); 40-45-27 | (x) |
| 1641 | Repealed | | | |
| 1642 | Repealed | | | |
| 1643 | Police Station and Correctional Facility Fund | 2 Mills | N.D.C.C. § 57-15-53; | (x) Repealed by 2015 SB 2144. However, if a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to ten taxable years under the provisions of law in effect at the time it was approved. Upon expiration of the voter-approved levy, the levy authority is repealed and consolidated with the capital improvements levy (1624). |
| 1644 | Repealed | | | |
| 1645 | Repealed | | | |
| 1646 | Repealed | | | |
| 1647 | Judgments or settlement of a claim | 5 Mills; 10 Mills if liability insurance policy in force | N.D.C.C. §§ 40-43-01; 32-12.1-11; 57-15-28.1 | (x) |
| 1648 | Repealed | | | |
| 1649 | Judgments for Property Condemned for Special Improvements | None | N.D.C.C. § 40-22-05 | |
| 1651 | Repealed | | | |
| 1652 | Repealed | | | |
| 1653 | Municipal or Regional Airport Authority Deficiency or Expected Deficiency in Principal or Interest Payments on Revenue Bonds for Restrictive Deeds from Federal Government | None | N.D.C.C. § 2-06-10 | (x) |
| 1654 | Repealed | | | |
| 1655 | Repealed | | | |
| 1656 | Repealed | | | |
| 1657 | Repealed | | | |
| 1658 | Municipal Arts Council | 5 Mills | N.D.C.C. §§ 40-38.1-02; 57-15-10(6) | (x) Upon vote of the electors |
| 1659 | Repealed | | | |
| 1661 | For Exempt Property's Proportionate Share of Fire Protection Services | | N.D.C.C. §§ 57-02-08(10); 57-02-08(11); 57-15-10(5) | |
| 1662 | Animal Shelter | .50 Mill | N.D.C.C. § 40-05-19 | (x) Repealed by 2015 SB 2144. However, if a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to ten taxable |

Levy Limitations

| 1600 - City (Continued) | | | | |
|--------------------------------|---|-------------------------------|--------------------------------------|--|
| Levy No | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks (x) Indicates levies in add. to Gen. Fund Levy |
| 1663 | Job Development Authority | 4 Mills | N.D.C.C. §§ 40-57.4-04; 57-15-10(12) | (x) Governing body of a city, by resolution, may create or discontinue authority. Hearing must be held. Instead of establishing a job development authority, may contract with an industrial development organization |
| 1664 | Repealed | | | |
| 1665 | Lease for Court, Correction, and Law Enforcement Facilities | 10 Mills | N.D.C.C. § 57-15-10(16) | (x) Repealed by 2015 SB 2144. However, if a levy under N.D.C.C. § 57-15-59 was dedicated for lease payments prior to January 1, 2015, the levy may be continued for the duration of the lease and after that must be discontinued and the balance in the fund transferred to the general fund. |
| 1666 | Repealed | | | |
| 1667 | Repealed | | | |
| 1699 | Tax Increments | | N.D.C.C. § 40-58-20 | See Guideline G-34 - Taxation Manual |

Levy Limitations

| 1700 - City Park District | | | | |
|----------------------------------|--|---|--|---|
| Levy No | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks (x) Indicates levies in add. to Gen. Fund Levy |
| 1701 | General | Amount in dollars levied for the prior year plus 12% up to 38 mills | N.D.C.C. § 57-15-12; | If a city public recreation system established under N.D.C.C. Ch. 40-55 merged with a park district, the park district may levy up to 38.00 mills for the first taxable year the mills are levied for the merged district. N.D.C.C. § 57-15-12(2). |
| | Interim Fund | 75% of current appropriation | N.D.C.C. § 57-15-27 | For carrying over to next fiscal year to meet cash requirements |
| 1704 | Interest and Principal Payments on Bonds Issued for Park Development | None | N.D.C.C. § 21-03-15 | (x) |
| 1705 | Special Assessment on Park Property | None | N.D.C.C. §§ 40-23-07; 57-15-41; 21-03-07(10) | (x) |
| 1709 | Repealed | | | |
| 1710 | Repealed | | | |
| 1711 | Repealed | | | |
| 1714 | Judgment or settlement of a claim | 5 Mills; 10 Mills if liability insurance policy in force | N.D.C.C. §§ 32-12.1-11; 57-15-28.1 | (x) |
| 1715 | Repealed | | | |
| 1716 | Repealed | | | |
| 1717 | Repealed | | | |
| 1719 | Parks & Recreational Facilities | 5 Mills | N.D.C.C. § 57-15-12.3 | (x) Levied by Board action. To discontinue, it must be submitted to qualified electors. If electors vote to discontinue levy, it may not again be levied without majority vote of qualified electors voting on the question |
| | Note: | | N.D.C.C. § 40-49.1-03(3) | A combined board of park commissioners may levy taxes within the portion of the combined park district outside city limits within the limitations provided by law for county park commissioners and may levy taxes within the portion of the combined park district within city limits within the limitations provided by law for city park districts. The plan must be approved by the electorate in each affected city and county. Effective for taxable years beginning after December 31, 2005. |

Levy Limitations

| 1800 - Rural Ambulance Service District | | | | |
|--|-----------------------------------|--|---|---|
| Levy No | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks (x) Indicates levies in add. to Gen. Fund Levy |
| 1801 | General | 15 Mills | N.D.C.C. §§ 11-28.3-03; 11-28.3-04; 11-28.3-09; | Requires majority vote to form or dissolve an ambulance district or to increase mills (A.G. 2002-L-43). Local area levying for ambulance service is exempt from county levy |
| | Interim Fund | 75% of current appropriation | N.D.C.C. § 57-15-27 | For carrying over to next fiscal year to meet cash requirements |
| 1802 | Repealed | | | |
| 1803 | Judgment or settlement of a claim | 5 Mills; 10 Mills if liability insurance policy in force | N.D.C.C. §§ 32-12.1-11; 57-15-28.1 | (x) |
| 1804 | Repealed | | | |
| 1805 | Repealed | | | |
| 1806 | Repealed | | | |
| 1807 | Repealed | | | |
| 1808 | Repealed | | | |

| 1900 - Rural Fire Protection District | | | | |
|--|--|--|------------------------------------|--|
| Levy No | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks (x) Indicates levies in add. to Gen. Fund Levy |
| 1901 | General | 5 Mills; 13 mills if approved by a majority of the qualified electors voting on the question at an annual or special meeting | N.D.C.C. § 18-10-07 | Levy to be certified to county auditor within 10 days after the election. N.D.C.C. § 18-10-06(11) allows organization of a Firefighters Relief Assoc. additional levy not provided. If additional levy authority was authorized by the board of directors before August 1, 2015, it remains in effect for up to 10 taxable years under the provisions of law in effect at the time it was approved. After July 31, 2015, approval by electors of increased levy authority may not be effective for more than 10 taxable years. |
| | Interim Fund | 75% of current appropriation | N.D.C.C. § 57-15-27 | For carrying over to next fiscal year to meet cash requirements |
| 1902 | Repealed | | | |
| 1903 | Repealed | | | |
| 1904 | Repealed | | | |
| 1905 | Repealed | | | |
| 1906 | Judgment or settlement of a claim | 5 Mills; 10 Mills if liability insurance policy in force | N.D.C.C. §§ 32-12.1-11; 57-15-28.1 | (x) |
| 1907 | Repealed | | | |
| 1908 | Repealed | | | |
| 1909 | Interest and Principal Payments on Bonds Issued for Equipment and Improvements | None | N.D.C.C. §§ 18-10-14; 21-03-06(9) | (x) |

Levy Limitations

| 2000 - Hospital District | | | | |
|---------------------------------|-----------------------------------|--|---------------------------------------|--|
| Levy No | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks (x) Indicates levies in add. to Gen. Fund Levy |
| 2001 | General | 5 Mills | N.D.C.C. §§ 23-30-07; 57-15-26.4 | If a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to ten taxable years. Any voter-approved levy authorized after January 1, 2015 may not be effective for more than ten taxable years. |
| | Interim Fund | 75% of current appropriation | N.D.C.C. § 57-15-27 | For carrying over to next fiscal year to meet cash requirements |
| 2002 | Repealed | | | |
| 2003 | Judgment or settlement of a claim | 5 Mills; 10 Mills if liability insurance policy in force | N.D.C.C. §§ 32-12.1-11; 57-15-28.1 | (x) |
| 2004 | Repealed | | | |
| 2005 | Repealed | | | |
| 2006 | Repealed | | | |
| 2007 | Repealed | | | |
| 2008 | Repealed | | | |

Levy Limitations

| 2100 - School District | | | | |
|-------------------------------|--|--|--|---|
| Levy No | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks (x) Indicates levies in add. to Gen. Fund Levy |
| 2101 | General Fund - Provision of Educational Services | Amount in dollars levied for the prior year plus 12% up to 70 mills | N.D.C.C. § 57-15-14.2(1) | The board of a school district may levy a tax not exceeding the amount in dollars from the prior year, plus 12% and the dollar amount of the adjustment required in N.D.C.C. §§ 15.1-27-04.3 and 57-15-14.2(1). |
| 2103 | Tuition | None | N.D.C.C. §§ 15.1-29-15; 57-15-14.2(4) | (x) |
| 2104 | Judgments | None | N.D.C.C. § 21-03-06(7) | (x) |
| 2107 | Special Assessments on School Property | None | N.D.C.C. § 57-15-41 | (x) |
| 2108 | Building Fund | 20 Mills if approved by 60% of qualified electors voting upon the question at a regular or special election in any school district | N.D.C.C. §§ 57-15-16 and 15.1-09-49 | (x) Pursuant to N.D.C.C. § 15.1-09-49, the Board of Education in the city of Fargo may levy no more than 15 mills for purchasing, leasing, enlarging, altering, and repairing sites and buildings, in addition to the 20 mills authorized by N.D.C.C. § 57-15-16 for a school building fund. |
| 2109 | Bond Sinking and Interest | None | N.D.C.C. §§ 21-03-15; 57-15-14.4; 57-15-14.2(5)(b) | (x) Includes mills necessary to pay P&I on any bonded debt incurred under N.D.C.C. § 57-15-17.1 before July 1, 2013. |
| 2110 | Special Reserve Fund | 3 Mills | N.D.C.C. §§ 57-19-01; 57-15-14.2(3) | (x) The fund balance may not exceed the amount produced by a levy of 15 mills. |
| 2111 | Miscellaneous Fund | 12 mills | N.D.C.C. § 57-15-14.2(2) | (x) |
| 2112 | Safety Plan Fund | 5 mills | N.D.C.C. §§ 15.1-09-60; 57-15-14.2(5); 57-15-15.1 | (x) The school board of a school district may levy taxes for a school safety plan fund when approved by a majority of the qualified electors of a school district at any regular or special school district election. Approval or reauthorization by electors may not be effective more than five taxable years. N.D.C.C. § 57-15-15.1. |

Levy Limitations

| 2200 - Recreation Service District | | | | |
|---|---|--|---|---|
| Levy No | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks (x) Indicates levies in add. to Gen. Fund Levy |
| 2201 | General | 1 Mill | N.D.C.C. §§ 11-28.2-04.2; 57-15-26.1 | |
| | Interim Fund | 75% of current appropriation | N.D.C.C. § 57-15-27 | For carrying over to next fiscal year to meet cash requirements |
| 2202 | Deficiency in Funds for Paying Refunding Warrants | None | N.D.C.C. §§ 11-28.2-04.1; 40-22-15 | (x) |
| 2203 | Repealed | | | |
| 2204 | Repealed | | | |
| 2205 | Repealed | | | |
| 2206 | Judgments or settlement of a claim | 5 Mills; 10 Mills if liability insurance policy in force | N.D.C.C. §§ 32-12.1-11; 57-15-28.1 | (x) |
| 2207 | Repealed | | | |

| 2300 - Soil Conservation District | | | | |
|--|------------------------------------|--|---------------------------------------|--|
| Levy No | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks (x) Indicates levies in add. to Gen. Fund Levy |
| 2301 | General | 2.50 Mills | N.D.C.C. § 4.1-20 | If a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to 10 taxable years. |
| | Interim Fund | 75% of current appropriation | N.D.C.C. § 57-15-27 | For carrying over to next fiscal year to meet cash requirements |
| 2302 | Repealed | | | |
| 2303 | Repealed | | | |
| 2304 | Repealed | | | |
| 2305 | Judgments or settlement of a claim | 5 Mills; 10 Mills if liability insurance policy in force | N.D.C.C. §§ 32-12.1-11; 57-15-28.1 | (x) |
| 2306 | Repealed | | | |

Levy Limitations

| 2400 - Southwest Water Authority District | | | | |
|--|------------------------------------|--|---------------------------------------|--|
| Levy No | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks (x) Indicates levies in add. to Gen. Fund Levy |
| 2401 | General | 1 Mill | N.D.C.C. §§ 61-24.5-10; 61-24.5-11 | For each taxable year through 2020, the board of directors makes the levy in mills, not to exceed one mill |
| | Interim Fund | 75 percent of current appropriation | N.D.C.C. § 57-15-27 | For carrying over to next fiscal year to meet cash requirements |
| 2402 | Repealed | | | |
| 2403 | Repealed | | | |
| 2404 | Judgments or settlement of a claim | 5 Mills; 10 Mills if liability insurance policy in force | N.D.C.C. §§ 32-12.1-11; 57-15-28.1 | (x) |
| 2405 | Repealed | | | |
| 2406 | Repealed | | | |

| 2500 - Irrigation District | | | | |
|-----------------------------------|------------------------------|------------------------|-----------------------------------|---|
| Levy No | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks (x) Indicates levies in add. to Gen. Fund Levy |
| 9999 | Levied by special assessment | | N.D.C.C. §§ 61-09-08; 61-09-09 | |

| 2600 - Water District | | | | |
|------------------------------|------------------------------|------------------------|---------------------|---|
| Levy No | Fund Or Purpose | Maximum Rate Or Amount | Law | Remarks (x) Indicates levies in add. to Gen. Fund Levy |
| 9999 | Levied by special assessment | | N.D.C.C. § 61-35-48 | |

Notations

The limitations shown in this schedule do not apply to levies for principal and interest on bonded debt.

No levy is permitted for the payment of principal and interest on warrants or certificates of indebtedness except the levy for Emergency Human Services warrants authorized under North Dakota Century Code (N.D.C.C.) § 50-03-05.

This schedule is compiled as a guide to the county auditors and the various governing boards. **It is important that the laws listed herein be carefully read for special provisions extending, controlling or limiting the levies specified in the law.**

The rate of all taxes shall be calculated by the county auditor in mills, tenths and hundredths of mills (5 decimal points) (N.D.C.C. § 57-15-02).

A taxing district may supersede any applicable mill levy limitations otherwise provided by law by levying under the provisions of N.D.C.C. § 57-15-01.1.

In determining the amount levied, an allowance may be made for permanent delinquency or loss in tax collection not to exceed five percent of the levy (N.D.C.C. § 57-15-31).