

N.D.A.G. Letter to Vander Vorst (Dec. 16, 1991)

December 16, 1991

Mr. Blake Vander Vorst
Executive Secretary
North Dakota State Soil
Conservation Committee
State Capitol
600 E Boulevard Avenue
Bismarck, ND 58505-0790

Dear Mr. Vander Vorst:

Thank you for your November 15, 1991 letter wherein you inquire whether soil conservation districts are subject to the temporary tax levy limitations annotated to N.D.C.C. § 57-15-01 and enacted by the 1991 Legislative Assembly as House Bill 1027, 1991 Sess. Laws ch. 653.

Soil conservation districts are taxing districts because they are authorized to levy taxes. Under N.D.C.C. § 4-22-26(17). Therefore, soil conservation districts are subject to the limitations set forth in the aforementioned legislation.

You have also requested information which will assist soil conservation districts in calculating the maximum levies.

Enclosed is a sample of a 1991-92 maximum levy worksheet that was supplied to me by Mr. Barry Hasti, State Supervisor of Assessments for the Tax Commissioner. Please note the instructions on the back side of the worksheet. If you would like further assistance in this matter, please contact Mr. Hasti at 224-3128.

Sincerely,

Nicholas J. Spaeth

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Enclosure

cc: Barry Hasti
State Supervisor of Assessments