

Office of the Attorney General
State of North Dakota

Opinion No. 81-113

Date Issued: October 21, 1981

Requested by: Representative Harley R. Kingsbury

--QUESTION PRESENTED--

Whether the seven percent limitation on increases in 1981 and 1982 property taxes, provided for in 1981 N.D. Sess. Laws, Ch. 564, § 3, applies to increases for either individual taxpayers or increases on particular pieces of property.

--ATTORNEY GENERAL'S OPINION--

It is my opinion that the seven percent limitation on increases in 1981 and 1982 property taxes, provided for in 1981 N.D. Sess. Laws, Ch. 564, § 3, does not apply to increases for either individual taxpayers or increases on particular pieces of property.

--ANALYSIS--

1981 N.D. Sess. Laws, Ch. 564, § 3, consists of six subsections. Subsection 1 provides that:

Each taxing district may levy in 1981 and 1982 the same amount in dollars as that taxing district levied the prior year plus seven percent, subject to the adjustments provided in this section.

Subsection 2 begins with: 'No taxing district . . .'. Subsection 3 begins with: 'The amount which may be levied by any taxing district . . .'. Subsection 4 begins with: 'The limitation on the amount which may be levied by a taxing district . . .'. Subsection 5 begins with: 'The provisions of this section shall supersede any applicable mill levy limitations otherwise provided by law for 1981 and 1982 . . .'. Subsection 6 begins with: 'The provisions of this section shall not apply to any home rule city which has adopted a home rule charter unless . . .'.

It is apparent that Subsection 1 and the beginning words for each of the other five subsections pertain only to limitations on the total amount of property taxes that a taxing district is authorized to levy in 1981 and 1982. They do not indicate any intention to provide for a limit on property tax increases in those years on either individual taxpayers or on particular tracts or pieces of taxable property. Nothing in the other portions of Subsections 2 through 6 suggest any different meaning.

Although Section 3 limits the amount by which a taxing district can increase its property tax levies in 1981 and 1982, taxpayers in the taxing district are as a group, but not individually, also protected by the same seven percent limitation on the amount of increase. Similarly, all taxable property as a group, but not as to individual pieces or tracts, is protected by the seven percent limitation on the amount of increase in 1981 and 1982.

--EFFECT--

This opinion is issued pursuant to Section 54-12-01, N.D.C.C. It governs the actions of public officials until such time as the question presented is decided by the courts.

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