

N.D.A.G. Letter to Nelson (July 28, 1989)

July 28, 1989

Ms. Carol S. Nelson
Barnes County State's Attorney
411 West Main Street
P.O. Box 209
Valley City, ND 58072

Dear Ms. Nelson:

Thank you for your May 22, 1989, letter concerning House Bill No. 1651 and Rural Ambulance Service Districts.

House Bill No. 1651 amended N.D.C.C. § 57-15-50 to prevent more than one governmental entity from levying for ambulance services. Under the amendment, property within a rural ambulance or fire protection district already subject to a levy for and the provision of ambulance services is exempt from a county-wide ambulance service levy. 1989 N.D. Sess. Laws ch. 154, § 3. The exemption occurs upon notice from the governing body of the district to the board of county commissioners. Id. Section 4 of the bill states that the provisions of the bill are effective as of taxable years beginning after December 31, 1988. 1989 N.D. Sess. Laws ch. 154, § 4.

A taxable year for a county is generally considered to be a calendar year. N.D.C.C. §§ 57-20-01, 57-20-04, 57-20-06. The levy of county taxes for each tax year, however, is determined no later than October 1st of each year. N.D.C.C. § 11-23-05. Thus, House Bill No. 1651 would have no effect upon taxes due January 1, 1989, as the 1988 levy has already been determined. Instead, the bill would first become effective with respect to the computation of tax levy amounts determined by the county commissioners no later than October 1, 1989, for the taxable year beginning January 1990.

Furthermore, the exemption from the county-wide ambulance service levy is not restricted to rural ambulance service or rural fire protection districts which came into existence after the effective date of House Bill No. 1651. Instead, the exemption would be available whenever the duplicative ambulance services described within the bill exist after July 1, 1989. A review of the legislative history surrounding the enactment of House Bill No. 1651 indicates that the primary objective of the bill was to remove currently existing duplicative tax levies for duplicative ambulance service provisions. Hearing on H. 1651 before the House Comm. on Finance and Taxation, 51st Leg. (February 1, 1989); Hearing on H. 1651 before the Senate Comm. on Finance and Taxation, 51st Leg. (March 8, 1989).

I hope this information is helpful to you.

Sincerely,

Nicholas J. Spaeth

CV