

N.D.A.G. Letter to Vander Vorst (Feb. 21, 1992)

February 21, 1992

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

Dear Mr. Vander Vorst:

Thank you for your February 12, 1992, letter relating to the taxing authority of North Dakota Soil Conservation Districts. In your letter you ask for my response to two questions. Your questions and my responses to them follow:

Question No. 1

1. Do county auditors or county commissioners, by any means, have the authority to reduce a soil conservation district's tax levy request, not exceeding one mill?

Answer No. 1

Soil Conservation districts are taxing districts because they are authorized to levy taxes under North Dakota Century Code (N.D.C.C.) § 4-22-26(17). No authority exists for a county auditor or a county board of commissioners to reduce a district's tax levy below statutorily authorized levy limitations.

Question No. 2

2. Can a soil conservation district again simply request the additional four percent taxing authority (N.D.C.C. § 57-15-01), or do county commissioners need to approve the additional tax request?

Answer No. 2

A soil conservation district may adopt the additionally authorized taxing limitations under N.D.C.C. § 57-15-01 if the governing body of the district approves it by resolution. 1991 N.D. Sess. Laws. ch. 653, § 1(3). Because a soil conservation district is a separate governmental subdivision of this State under N.D.C.C. § 4-22-02(3), it does not need approval from a board of county commissioners if it elects to adopt the additionally authorized taxing limitation under N.D.C.C. § 57-15-01.

Sincerely,

Nicholas J. Spaeth

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