

**N.D.A.G. Letter to Stefonowicz (Feb. 26, 1987)**

February 26, 1987

Mr. Michael W. Stefonowicz  
Divide County State's Attorney  
115 South Main  
P.O. Box 289  
Crosby, ND 58730

Dear Mr. Stefonowicz:

Thank you for your letter of February 10, 1987, in which you request possible remedies to the overlapping rural ambulance service districts in Divide County.

In your letter, you suggest that an apparent solution to the problem would be to require a change of boundaries pursuant to N.D.C.C. § 11-28.3-13. This would require one of the service districts to request a boundary change and proceed in the manner prescribed by N.D.C.C. §§ 11-28.3-01 through 11-28.3-06. It appears, pursuant to N.D.C.C. § 11-28.3-01, that the petitions may be obtained from any portion of the rural ambulance service district.

An alternative solution is for the board of directors of each service district to contract for only a portion of the overlapping district. N.D.C.C. § 11-28.3-12 states:

11-28.3-12. RURAL AMBULANCE SERVICE DISTRICT MAY ENTER INTO CONTRACT. Any rural ambulance service district may enter into a contract with another rural ambulance service district to consolidate or cooperate for mutual ambulance services or emergency vehicle services, or may enter into a contract with any federal, state, or local government agency for ambulance services or emergency vehicle services, upon terms suitable to all concerned.

This approach would require the individual taxpayers in the overlapping areas to appeal to their respective county boards of equalization for tax relief. Under N.D.C.C. § 57-12-06(2)(a), the county board of equalization, after notice to the local board of equalization, may reduce the assessment on any piece or parcel of real estate. This is pursuant to N.D.C.C. § 11-28.3-09(1) which indicates that these taxes would be collected as any other taxes in the county thereby permitting the equalization or reduction of the tax for services excluded specifically by contract between the overlapping ambulance district boards.

I hope this information has been helpful to you in resolving this matter. Please contact my office if you need additional assistance in the future.

Sincerely,

Nicholas J. Spaeth

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