

OPINION
69-61

June 9, 1969 (OPINION)

Mr. Robert L. Eckert

City Attorney

Wahpeton, North Dakota

RE: Cities - Street Improvements - City's Share Not Within Levy Limi

This is in response to your letter in which you ask for an opinion on the following situation:

The City of Wahpeton contemplates paving streets which will exceed the standards of residential paving projects. The project will be financed pursuant to the provisions of Chapter 40-56 of the North Dakota Century Code and it is expected that the City's share in the cost will exceed 20 percent. You ten specifically ask if the levies authorized for the project will come within the standard limitations set forth in Section 57-15-08 of the North Dakota Century Code or if same would come within the exceptions set forth in Section 57-15-10.

Assuming there is justification for the City to assume a greater cost than 20 percent and assuming that the project otherwise is in conformance with the appropriate laws, it is our opinion that the taxes levied for the City's share in the project constitute an exception to the regular levy limitations set forth in Section 57-15-08 and come within the provisions of Section 57-15-10.

In this respect we note that Section 57-15-10, as is material here, provides:

"* * * The tax levy limitations specified in section 57-15-08 shall not apply to the following items:

1. Taxes levied pursuant to law for a proportion of the cost of a special improvement project by general taxation;
2. Taxes levied pursuant to law for the purpose of paving a deficiency in connection with a special improvement project;

* * *."

HELGI JOHANNESON

Attorney General