

**OPINION
73-394**

April 13, 1973 (OPINION)

Mr. Howard J. Snortland
Assistant Superintendent of
Public Instruction
State Capitol
Bismarck, ND 58501

Dear Mr. Snortland:

This is in reply to your letter of April 10, 1973, relative to Senate Bill 2026. You state the following facts and questions:

"The Harvey School has been authorized to have a 70 mill general fund levy. The school district in the tax year 1972 or in the school year 1972-1973 levied 65.07 mills.

"Senate Bill 2026 requires a mandatory reduction of 15 mills. Will the 15 mills be subtracted from the 70 mill general fund or will it be subtracted from the 65.07 which was levied this school year?"

We assume the Harvey School District was authorized to levy 70 mills pursuant to section 57-15-14 of the North Dakota Century Code. Section 10 of Senate Bill 2026 provides:

"MILL LEVY REDUCTIONS IN SCHOOL DISTRICTS HAVING UNLIMITED LEVIES. Any school district having increased mill levies pursuant to the authority of section 57-15-14 and the board of education of the city of Fargo shall reduce the mills levied for general fund purposes by not less than fifteen mills from the number of mills levied for taxable year 1972. This reduction shall be effective for the 1973-75 biennium."

We note the provision does not require the reduction of 15 mills from the number of mills the school district was authorized to levy for the taxable year 1972 but rather requires the reduction by not less than 15 mills from the "number of mills levied" for taxable year 1972. The number of mills levied in this instance is 65.07 mills and we can reach no other conclusion but that the 15 mills must be subtracted from that amount rather than the number of mills which the school district was authorized to levy.

We trust this will adequately set forth our position on the question presented.

Sincerely yours,

Allen I. Olson

Attorney General