

**OPINION**  
**53-46**

September 15, 1953(OPINION)

HEALTH DISTRICTS

RE: Certificates of Indebtedness

Reference is made to your letter of September 4, 1953, in which you request the opinion of this office on the following question: Does a District Health Unit organized under the provisions of chapter 23-14 of the Dakota Revised Code of 1943 have the authority to borrow money in anticipation of revenue and issue certificates of indebtedness therefor.

Section 21-0202 of the 1943 Revised Code refers to certificates of indebtedness. That section reads as follows:

"CERTIFICATES OF INDEBTEDNESS; BY WHOM ISSUED; TERMS; INTEREST; TAX WHEN DEEMED LEVIED. Counties, cities, villages, townships, school districts, park districts, and irrigation districts shall have power to borrow in anticipation of revenues to be derived from taxes already levied. The aggregate amount of such borrowings at any time shall not exceed the amount of uncollected taxes which have been levied during the year in which the borrowing is made, plus uncollected taxes remaining upon the tax lists of the four preceding years, exclusive of levies for the purpose of retiring bond issues and the interest thereon. For the purpose of borrowing, all such taxing districts may issue certificates of indebtedness. A certificate of indebtedness shall consist of an agreement on the part of the taxing district to pay a stated sum on a specified date, or on or before a specified date, not more than twenty-four months in the future, together with interest thereon at a specified rate not exceeding seven percent per annum, which may be made payable semiannually. Such certificate shall be signed on behalf of the district by its president or chairman and also by its auditor, clerk, or secretary, and shall be payable out of funds uncollected taxes levied for the current tax year and four previous years which have not been set aside for the payment of other certificates of indebtedness pursuant to sections 21-0207, 21-0208, and 21-0209. However, a certificate of indebtedness shall be the general obligation of the issuing taxing district."

A district Health Unit is nowhere referred to in the above section. You will note that that section in its present form was last amended in 1933. The 1933 amendment to section 21-0202 included irrigation districts as among those taxing districts which were given the power to borrow in anticipation of revenue. Chapter 23-14 of the North Dakota Revised Code of 1943, which provides for the formation of health districts, was enacted in 1943. It would appear then that the Legislature has not seen fit to give the authority to issue certificates of indebtedness to a health district. It is also a general rule of law that where a statute enumerates the persons or things to be affected by its provisions, there is an implied exclusion of others. City of Dickinson v. Thress, 290 NW 653, 69 ND 758. Cohen v. Gould, 177 Minn. 398, 225 NW 435.

Based upon the above, this office is of the opinion that a district health unit does not have the authority to issue certificates of indebtedness.

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