
SUBJECT: ORDINANCE #2018-1 (CAPITAL PROJECTS FUND)

ADOPTED DATE: FEBRUARY 5, 2018

PAGE 1 OF 3

ORDINANCE NO. 2018-1

**AN ORDINANCE TO ESTABLISH AND REGULATE A COUNTY PROPERTY TAX FOR
FUNDING CAPITAL PROJECTS UNDER THE HOME RULE CHARTER
OF CASS COUNTY, NORTH DAKOTA**

BE IT ORDAINED BY THE COUNTY COMMISSION
OF CASS COUNTY, NORTH DAKOTA:

CAPITAL PROJECTS FUND

PURPOSE:

The purpose of this Ordinance is to facilitate the accumulation of funds to be used for capital projects needed by Cass County Government such as the purchase of real property, construction of capital assets, remodeling of capital assets, repair and replacement of any county property necessary for the conduct of the affairs of the county, including emergency communication equipment. It is also the purpose of this ordinance to provide for the financing of capital projects through a process and manner that is different from and supersedes that provided in North Dakota Century Code 11-11-16, 11-11-19, 21-03-07, 57-15-06.6 and 57-15-06.7.

HISTORY:

Cass County, part of a growing metropolitan center, serves its citizens from a variety of locations in Cass County and a contracted juvenile justice center in Clay County. Cass County is a member of the Red River Regional Dispatch Center (currently located in Fargo, the largest city in Cass County) and provides funding for the dispatch center for the North Dakota costs through both 911 fees and general property tax dollars. Moorhead and Clay County pay the Minnesota portion. Also, Cass County is a member of the West Central Regional Juvenile Center (currently located in Moorhead, the largest city in Clay County, Minnesota).

SUBJECT: ORDINANCE #2018-1 (CAPITAL PROJECTS FUND)

ADOPTED DATE: FEBRUARY 5, 2018

PAGE 2 OF 3

AUTHORITY:

The county is operating under a Home Rule Charter approved by the voters of Cass County on November 1, 1994 with 57.75% positive votes. Paragraph 2 of Article 2, Home Rule, Powers of County, reads in part that the County has the power to:

“Control its finances and fiscal affairs; appropriate money for its purposes, and make payment of its debts and expenses; subject to the limitation of Article 9, levy and collect taxes, excises, fees, and special assessments for benefits conferred, for its public and proprietary functions, activities, operations, undertakings, and improvements; contract debts, borrow money, issue bonds, warrants, and other evidences of indebtedness; establish charges for any county or other services to the extent authorized by state law, and establish debt and mill levy limitations subject to Article 9.”

Article 9 of the Home Rule Charter deals with revenue authority and Section 2 Limitations, Subsection 1, reads in part:

“No ordinance or resolution may be adopted by the Board of County Commissioners levying property taxes in excess of 75 mills in total until referred by the Board of County Commissioners for approval by the electorate at any regular county election.”

The tax levied to fund the “CAPITAL PROJECTS FUND” will be set by the Cass County Commission annually as they prepare their annual budget and will fall within the 75 mill levy authority in Article 9 of the Home Rule Charter. The county commission will determine the projects and reserve required in the CAPITAL PROJECTS FUND levy during their annual budget process. The process for levying taxes, the allowable expenditures, and the reserve balance is different from and supersedes that provided in North Dakota Century Code 57-15-06.6 and 57-15-06.7.

DEDICATION OF TAX PROCEEDS:

1. The proceeds of the tax levy for the CAPITAL PROJECTS FUND, which is imposed pursuant to the Cass County Home Rule Charter, shall be solely utilized for capital projects needed by Cass County Government; the purchase of real property, construction of capital assets, remodeling of capital assets, and repair and replacement of any county property necessary for the conduct of the affairs of the county, including emergency communication; and the debt service incurred to acquire, repair, or remodel county capital assets.

SUBJECT: ORDINANCE #2018-1 (CAPITAL PROJECTS FUND)

ADOPTED DATE: FEBRUARY 5, 2018

PAGE 3 OF 3

EFFECTIVE DATE:

This Ordinance shall take effect after its passage, approval, and publication.

SEVERABILITY:

Should any section, provision or part of the ordinance be adjudged invalid or unconstitutional, such adjudication should not affect the validity of the ordinance as to the remainder or any section, provision or part thereof not adjudged invalid or unconstitutional.

APPROVED:

ss/Rick Steen
Rick Steen, Chairman
Board of Commissioners
Cass County

ATTEST:

ss/Michael Montplaisir
Michael Montplaisir
Cass County Auditor

(SEAL)

First Reading: January 2, 2018
Second Reading: February 5, 2018
Final Passage: February 5, 2018
Publication: January 8, 2018

HISTORICAL REFERENCE DATE: FEBRUARY 5, 2018