

Date Issued: May 14, 1985 (AGO 85-20)

Requested by: Vince H. Ficek  
Dickinson City Attorney

- QUESTION PRESENTED -

Whether a tax levied by a park district for a public recreation system must be included in the state revenue sharing distribution formula for the purpose of allocating funds between a city and the park district.

- ATTORNEY GENERAL'S OPINION -

It is my opinion that a tax levied by a park district for a public recreation system must be included in the state revenue sharing distribution formula for the purpose of allocating funds between a city and the park district.

- ANALYSIS -

A park district is authorized to levy taxes upon the property within the district in order to defray the expenses of the district. N.D.C.C. sections 40-49-12(7), 57-15-12. In addition to those taxes, a park district is authorized to levy taxes upon the property within the district in order to defray the expenses of a public recreation system. N.D.C.C. chapter 40-55, section 57-15-12.2(2).

N.D.C.C. section 54-27-20.1 provides for state revenue sharing with certain units of local government. N.D.C.C. section 54-27-20.2 provides an allocation formula for the distribution of those funds. Subsection 3 of that statutory formula states as follows:

3. If within any city there is located a park district created pursuant to chapter 40-49, such city's share of revenue sharing funds shall be divided between the city and the park district in proportion to their total respective mill levies. This distribution shall be made by the city auditor. (Emphasis supplied.)

It is the rule of statutory construction that words should be given their plain, ordinary, and commonly understood meaning. N.D.C.C. sections 1-02-02, 1-02-03. *Berg v. Torgerson* 100 N.W.2d. 153, 155 (N.D. 1959). With respect to arithmetical addition, the commonly understood meaning of the word "total" refers to the aggregate or sum. Webster's Third New International Dictionary (Unabridged, 1971) p. 2414.

Applying the common meaning of "total" to N.D.C.C. section 54-27-20.2(3), it is clear that a tax levied by a park district for a public recreation system would be included in the total mill levies attributable to the park district. Therefore, it is my opinion that a tax levied by a park district for a public recreation system must be included in the state revenue sharing distribution formula for the purpose of allocating funds between a city and the park district.

- EFFECT -

This opinion is issued pursuant to N.D.C.C. section 54-12-01. It governs the actions of public officials until such time as the question presented is decided by the courts.

NICHOLAS J. SPAETH  
Attorney General

Assisted by: Robert W. Wirtz  
Assistant Attorney General