



MAXIMUM LEVY WORKSHEET - For Tax Years Beginning With 2011
SCHOOL DISTRICT GENERAL FUND
OFFICE OF STATE TAX COMMISSIONER
 SFN 24754 (6-11)

School District	Tax Year
-----------------	----------

Calculation 1 (North Dakota Century Code § 57-15-14)

1. Taxes levied last year	2. Current year taxable value	3. Levy at 185 mills (No. 2 times 0.185)
4. 12 percent increase (No. 1 times 0.12)	5. Intentionally left blank	6. Levy with 12% increase (No. 1 + No. 4)
7. Levy with 12% increase, maximum 185 mills (No. 3 or No. 6, whichever is less)		
8. Specified mill rate approved by voters		9. Levy at specified mills (No. 2 times No. 8)

Calculation 2 (N.D.C.C. § 57-15-01.1)

10. Taxes levied last year (Same as No. 1)	11. Taxes levied two years ago	12. Taxes levied three years ago
13. Base year (Largest of 10, 11 or 12)	14. Expired temporary levies (See instr.)	15. Base year taxes (No. 13 minus No. 14)
16. Base year taxable value of taxable and exempt property.		
17. Calculated mill rate for taxes levied in the base year (No. 15 ÷ No. 16)	18. Taxable value of taxable and exempt property removed since the base year	19. Adjustment for property no longer in the taxing district (No. 17 times No. 18)
	20. Taxable value of taxable and exempt property added since the base year	21. Adjustment for property added to the taxing district. (No. 17 times No. 20)
22. New or increased mills authorized by legislature or electors		23. New mills increase (No. 2 times No. 22)
24. Amount by which the budget year mill levy reduction grant under § 57-64-02 exceeds the amount of the base year mill levy reduction grant		
25. Adjusted base year taxes (No. 15 minus No. 19 + No. 21 + No. 23 minus No. 24)		

Maximum Levy Calculation (N.D.C.C. § 57-15-01.1)

26. Max levy (Greatest of No. 7, 9, 25)	27. School district certified general fund levy	28. Final levy (Lesser of No. 26 or No. 27)
		29. General fund mill rate (No. 28 ÷ No. 2)

ATTENTION COUNTY AUDITOR: In accordance with N.D.C.C. § 57-64-03, if the general fund rate shown in No. 29 is greater than 110 mills, the School District should authorize the County Auditor to perform one of the following actions:

1. Approve the school district certified general fund levy shown in No. 27, which does not exceed the maximum levy approved by voters.
2. Reduce the final levy shown in No. 28 to a dollar amount that represents 110.00 mills;
3. If No. 9 is less than No. 27, set the final levy at no more than the dollar amount shown in No. 9, which has been approved by the voters;.....
4. Set the final levy at the dollar amount shown in No. 27, because the higher levy is the result of a school reorganization in compliance with ch. 15.1-12;
5. Approve the final levy calculated in No. 28 because the higher levy does not produce an amount in dollars exceeding the amount allowed under § 57-15-01.1 (no. 25 above) _____ reduced by the amount of the school district's mill levy reduction grant under § 57-64-02 for the budget year _____ .
6. Approve the amount in No. 7 or No. 25, whichever is greater, because a ballot measure for approval of extension of levy authority was not approved.....