



**MAXIMUM LEVY WORKSHEET - High School Tuition & Transportation Levy**  
**OFFICE OF STATE TAX COMMISSIONER**  
 SFN 24768 (7-09)

County _____	Tax Year _____
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**Maximum Levy Worksheet - For Tax Years Beginning with 2009.**

**Use only for HIGH SCHOOL TUITION LEVY AND HIGH SCHOOL TRANSPORTATION LEVY**

*Use this form only if excess funds remain from the Mill Levy Reduction Grant under N.D.C.C. ch. 57-64 after reduction of the School District General Fund to zero.*

**School District:** \_\_\_\_\_

**Fund:** **High School Tuition**

- 1. School District Certified High School Tuition Levy .....\$ \_\_\_\_\_
- 2. Amount of Mill Levy Reduction Grant for the budget year remaining after  
 general fund is reduced to zero .....\$ \_\_\_\_\_
- 3. Allowable amount of High School Tuition Levy (No. 1 minus No. 2).....\$ \_\_\_\_\_

**IF NO. 3 IS ZERO OR A NEGATIVE NUMBER, LEVY ZERO FOR HIGH SCHOOL TUITION  
 and go to No. 6.**

- 4. Budget year taxable value ..... \$ \_\_\_\_\_
- 5. Allowable mill levy for High School Tuition for the budget year (No. 3 ÷ No. 4)..... \_\_\_\_\_

*Use this form only if excess funds remain from the Mill Levy Reduction Grant under N.D.C.C. ch. 57-64 after reduction of the School District General Fund and the High School Tuition Fund to zero.*

**School District:** \_\_\_\_\_

**Fund:** **High School Transportation**

- 6. School District Certified High School Transportation Levy .....\$ \_\_\_\_\_
- 7. Amount of Mill Levy Reduction Grant for the budget year remaining after general  
 fund and high school tuition levies are reduced to zero. If No. 3 is a NEGATIVE  
 NUMBER, enter the amount on No. 3 as a positive (+) number .....\$ \_\_\_\_\_
- 8. Allowable amount of High School Transportation Levy (No. 6 minus No. 7).....\$ \_\_\_\_\_

**IF NO. 8 IS ZERO OR A NEGATIVE NUMBER, LEVY ZERO FOR HIGH SCHOOL  
 TRANSPORTATION and stop here.**

- 9. Budget year taxable value .....\$ \_\_\_\_\_
- 10. Allowable mill levy for High School Transportation for the budget year (No. 8 ÷ No. 9)..... \_\_\_\_\_

**INSTRUCTIONS**

**N.D.C.C. § 57-64-04. Levy reduction priority.** In setting mill rates for qualified school districts, the county auditor shall apply funds allocated to a school district under this chapter for mill levy reduction first to reduce the number of mills levied for general fund purposes and, if allocation funds remain after the general fund mill rate is reduced to zero, the balance must be applied to reduce the high school tuition levy and then to reduce the high school transportation levy of the qualified school district.