



MAXIMUM LEVY WORKSHEET - For Tax Years Beginning With 2009
SCHOOL DISTRICT GENERAL FUND
OFFICE OF STATE TAX COMMISSIONER
 SFN 24754 (7-09)

School District	Tax Year
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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 for taxable year 2008 _____ reduced by the amount of the school district's mill levy reduction grant under § 57-64-02 for the budget year _____.

***Instructions For Maximum Levy Worksheet
For Tax Years Beginning With 2009***

School District General Fund

This worksheet can be used to calculate the maximum dollars that may be levied for the general fund in a given school district. One worksheet should be completed for the general fund of each school district.

Following are instructions for specific line numbers:

- 1, 11& 12: Enter the dollar amount of taxes actually levied for the general fund as shown as the Final Levy on the Maximum Levy Worksheet for each of the years shown.
- 13: The “base year” is the tax year with the highest amount levied in dollars in property taxes, of the three tax years immediately preceding.
- 14: Enter the dollar amount of any temporary increased or excess levy that was in effect for the base year but is not in effect for the current year. Start with the dollar amount of the increased or excess levy as approved by the voters and apply any percentage increases that were added as authorized by the legislature.
- 17: The calculated mill rate for the base year is the dollars of taxes levied divided by the sum of the taxable value of the property subject to tax plus the taxable value of exempt* property.
- 18: Enter the taxable value of taxable and exempt* property that was existing in the based year but is no longer existing in the taxing district in the current year. Examples of reasons why the property no longer exists in the taxing district include the following: destruction of property, demolition, removal of structures or improvements, loss by annexation to another district. Do not include any change in value caused by reassessment, change in classification, change in value made by any board of equalization, or loss in value caused by taxable property becoming exempt*.
- 20: Enter the taxable value of taxable and exempt* property that has been added to the taxing district since the base year. Examples of property added include: new construction and property added by annexation. Do not include any changes in value caused by reassessment, change in classification, change in value made by any board of equalization, or increase in value caused by exempt* property becoming taxable.
- 22: Enter any increased, additional, or excess mill levy authorized by the legislature or the voters that was not in effect in the base year.
- 24: Enter the amount by which the Mill Levy Reduction Grant for the budget year exceeds the amount of the base year Mill Levy Reduction Grant. For 2009, this is the total amount of the 2009 Mill Levy Reduction Grant. The base year Mill Levy Reduction Grant cannot exceed the budget year Mill Levy Reduction Grant.
- 27: The Mill Levy Reduction Grant received for the budget year must be deducted from the general fund property tax levy before the Certified General Fund Levy is entered.

Exempt* property means property exempted from taxation as new or expanding businesses under North Dakota Century Code ch. 40-57.1; improvements to property under N.D.C.C. ch. 57-02.2; or buildings belonging to institutions of public charity (subsection 8), new single-family residential or townhouse or condominium property (subsection 35), property used for early childhood services (subsection 37), or pollution abatement improvements (subsection 38) under N.D.C.C. § 57-02-08.

School District General Fund Maximum Levy

School districts are permitted the following alternatives to calculate the maximum levy for the general fund:

1. The amount levied in dollars for the last school year plus 12 percent but not to exceed 185 mills. See North Dakota Century Code § 57-15-14. *No. 7 on the worksheet.*
2. The amount raised by voter-approved unlimited levy (through taxable year 2015) or specified number of mills applied to the current year taxable value. See N.D.C.C. §§ 57-15-14(1) and 57-15-14(2). *No. 9 on the worksheet.*
3. The number of dollars levied in the base year (adjusted for expired temporary levies and property added to or removed from the assessment rolls), plus any new mill levies authorized by the legislature or the electors that were not in effect in the base year, and reduced by the amount by which the Mill Levy Reduction Grant for the budget year exceeds the amount of the Mill Levy Reduction Grant for the base year.
4. To be eligible to receive a Mill Levy Reduction Grant under ch. 57-64, a qualifying school district must establish a spending level that does not result in a general fund mill rate exceeding 110 mills. Exceptions:
 - a. The district has approval of a majority of the electors of the school district for a higher levy;
 - b. The higher levy is the result of a school district reorganization in compliance with ch. 15.1-12; or
 - c. The higher levy does not produce an amount in dollars exceeding the amount allowed under § 57-15-01.1 for taxable year 2008 reduced by the amount of the school district's mill levy reduction grant under § 57-64-02 for the budget year.
5. If the Mill Levy Reduction Grant for the budget year reduces the school district general fund levy to zero, the excess Mill Levy Reduction Grant must be applied first to reduce the high school tuition levy and then to reduce the high school transportation levy. See the special Maximum Levy Worksheet and instructions for those two funds.