



MAXIMUM LEVY WORKSHEET - For Tax Year 2016
SCHOOL DISTRICT GENERAL FUND
 OFFICE OF STATE TAX COMMISSIONER
 SFN 24754 (6-16)

Complete all calculations that apply.

School District	Tax Year
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Calculation 1 (North Dakota Century Code § 57-15-14.2 School district levies)

1. Taxes levied last year	2. Current year taxable value	3. Levy at 70 mills (No. 2 times 0.070)
4. 12 percent increase (No. 1 times 1.12)	5. Levy with 12% increase, maximum 70 mills (No. 3 or No. 4, whichever is less)	

Calculation 2 (N.D.C.C. § 57-15-01.1 Protection of Taxpayers and Taxing Districts)

6. Taxes levied last year	7. Taxes levied two years ago	8. Taxes levied three years ago
9. Base year (Largest of 6, 7, or 8)	10. Expired temporary levies (See instructions)	11. Base year taxes (No. 9 minus No. 10)
12. Base year taxable value of taxable & exempt* property.		
13. Calculated mill rate for taxes levied in the base year (No. 11 ÷ No. 12)	14. Taxable value of taxable & exempt* property removed since the base year.	15. Adjustment for property no longer in the taxing district (No. 13 times No. 14)
	16. Taxable value of taxable & exempt* property added since the base year.	17. Adjustment for property added to the taxing district (No. 13 times No. 16)
18. New or increased mills authorized by the legislature or electors (xxx.xx)	19. New mills increase (No. 2 times No. 18)	
20. Adjusted base year taxes (No. 11 minus No. 15 plus No. 17 plus No. 19)		

Calculation 3 (N.D.C.C. § 57-15-14 Voter approval of excess levies in school districts.)

	Mill Rate	Levy Amount
21. Specified mill rate approved after 2008 and prior to year 2013**		
22. Required mill rate reduction	40.00	
23. Adjusted specified levy (No. 21 minus No. 22)	-40.00	
24. Specified mill rate approved after taxable year 2012		

Maximum General Fund Levy Authority

25. (greatest of numbers 5, 20, 23 or 24)	Levy Amount

Maximum levy calculation (N.D.C.C. § 57-15-01.1)

26. Max Levy (No. 25)	27. Amount of levy certified by district	28. Final levy (lesser of 26 or 27)
		29. General fund mill rate (No. 28 ÷ No. 2)

* Property exempt by local discretion or charitable status. See N.D.C.C. § 57-15-01.1(2)(d).

** Increased levy authority may not be in effect for more than ten taxable years.
See section 57-15-14.