

Instructions For Maximum Levy Worksheet

For Tax Years Beginning With 2010

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

Following are instructions for specific line numbers:

1. Enter the dollar amount of taxes actually levied for this fund shown as the Final Levy on the Maximum Levy Worksheet for each of the years shown.
2. The "base year" is the tax year with the highest amount levied in dollars in property taxes, of the three tax years immediately preceding.
3. 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.
5. The total taxable value of and taxable and exempt* property for the base year, including locally assessed real property and state assessed railroad and utility property. Use the same base year as line 2.
6. 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.
7. Enter the taxable value of taxable and exempt* property that was existing in the base 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.*
9. 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 change 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.
13. Enter any increased, additional, or excess mill levy authorized by the legislature or the voters that is effective for the first time in current year.
16. Enter the maximum mill levy otherwise authorized by law for the current year, including any increased or excess mill levies approved by the voters.
19. The amount in dollars certified by the taxing district to be levied in the current year for this fund.

*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 36), or pollution abatement improvements (subsection 37) under N.D.C.C. § 57-02-08.