

Maximum Levy Worksheet
Instructions for the Maximum Levy Worksheet
Taxable Year 2026

Enter figures in the gray-shaded boxes only. Details from this worksheet may be used to provide information for the tax levy reporting required by N.D.C.C. § 57-20-04(2). Specific formatting is necessary for successful uploading of data.

Tax year must be the four digit year.

County Name must correspond with the county number field.

County Number must correspond with the county name field.

City Name must correspond with the city number field; required only for city levies.

City Number must correspond with the city number field; required only for city levies.

Township Name must correspond with township number field; required only for city levies.

Township Number must correspond with township name field; required only for township levies.

District Type must be the four digit political subdivision levy code from Levy Limitations Schedule. (County=1200, city=1600, etc.)

District Name must be unique name that identifies the record.

Levy Number must be the four digit levy number from the Levy Limitations Schedule.

Calculation 1

No. 1. Enter the current year taxable value of the county.

- a. Locally assessed taxable value (must include the taxable value of the homestead and disabled veteran credit property)
- b. Centrally assessed taxable value

No. 2. Maximum mills provided by law, including increased or excess levies approved by the voters. See Levy Limitations Schedule.

No. 3. No. 1 times No. 2.

Calculation 2

No. 4. Enter the taxes levied last year, two years ago, and three years ago for the combined general fund levy.

No. 5. Largest of No. 4a, 4b, or 4c.

No. 6. Enter the base year taxable value of taxable and exempt* property. This number must include the taxable value of homestead and disabled veteran credit property.

No. 7. Enter the number of mills expired since the base year.

No. 8. Enter amount levied in the base year for levies that have expired. No. 6 times No. 7.

No. 9. No. 5 minus No. 8.

No. 10. No. 9 divided by No. 6.

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No. 11. Enter taxable value of taxable and exempt* property removed from the taxing district since the base 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, wind turbines that convert from a centrally assessed value to assessment as a payment in lieu of property tax. 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. *

No. 12. Adjustment for property no longer in the taxing district (No. 10 times No. 11).

No. 13. Enter taxable value of taxable and exempt* property 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.

No. 14. Adjustment for property added to the taxing district (No. 10 times No. 13).

No. 15. Enter new or increased mills authorized by the legislature or electors.

No. 16. New mills increase (No. 1 times No. 15).

No. 17. Equals No. 9 minus No. 12, plus No. 14, plus No. 16.

**Property exempt by local discretion or charitable status – see § 57-15-01.1(2)(d).*

No. 18. **Maximum Levy Authority (Greater of No. 3 or 17).**

No. 19. Maximum levy calculated. (No. 18).

No. 20. Levy amount, in dollars, certified by the district.

No. 21. Final levy, the lesser of No. 19 or No. 20.

No. 22. Final Mill Rate, No. 21 divided by taxable value in No. 1.