

City Park District General Fund
Instructions for the Maximum Levy Worksheet
Taxable Year 2023

*SPECIFIC INSTRUCTIONS FOR THE 2023 CITY PARK DISTRICT GENERAL FUND
MAXIMUM LEVY WORKSHEET*

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 a successful upload 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.

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.

Description required if the same levy is used more than one time; applies for district types 1200, 2300, and 2600.

Calculation 1

No. 1. Enter the taxes levied last year, two years ago, and three years ago for the funds provided in N.D.C.C. §57-15-12.

No. 2. Largest of No. 1a, b, or c.

No. 3. Base year's dollar amount levied times 1.12.

No. 4. Enter the current year taxable value of the city park district.

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

b. Centrally assessed taxable value

No. 5. Taxable value times .038; levy at 38 mills.

No. 6. Maximum levy for calculation 1 is the lesser of No. 3 or No. 5.

Calculation 2

No. 7. Enter the number of mills levied last year, two years ago, and three years ago for the funds provided in N.D.C.C. §57-15-12.

No. 8. Largest of No. 7a, b, or c.

No. 9. No. 4 times No 8.

Calculation 3

No. 10. Largest of No. 1a, b or c.

No. 11. 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. 12. Enter expired levy in mills.

No. 13. No. 11 times No. 12.

No. 14. No. 10 minus No. 13.

No. 15. No. 14 divided by No. 11.

No. 16. 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. 17. Adjustment for property no longer in the taxing district, No. 15 times No. 16.

No. 18. 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. 19. Adjustment for property added to the taxing district, No. 15 times No. 18.

No. 20. Enter new or increased mills authorized by the legislature or electors.

No. 21. No. 4 times No. 20.

No. 22. Adjusted base year taxes, equals No. 14 minus No. 17, plus No. 19, plus No. 21.

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

Calculation 4

Used only as provided in N.D.C.C. §57-15-12(2) “...if a city public recreation system established under chapter 40-55 is merged with a park district, the park district may levy up to thirty-eight mills on the taxable valuation of property in the district for general fund purposes for the first taxable year in which mills are levied for the merged district.”

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- No. 23. Maximum mills allowed by law for the first year of the merger (enter 38 mills for taxable year 2020, if applicable).
- No. 24. Levy calculated No. 4 times No. 23.
- No. 25. **Maximum General Fund Levy Authority (Greatest of Nos. 6, 9, 22 or 24).**
- No. 26. Maximum levy calculated. (No. 25).
- No. 27. Levy amount, in dollars, certified by the city park district for the general fund as provided in N.D.C.C. §57-15-12.
- No. 28. Final levy, the lesser of No. 26 or No. 27.
- No. 29. Final Mill Rate, No. 28 divided by taxable value in No. 4.