



School District General Fund Instructions for the Maximum Levy Worksheet Taxable Year 2022

General Information

This worksheet is intended for use ONLY for the School District General Fund levy calculation.

The following levies may be made in addition to the general fund levy. Use the **General Maximum Levy Worksheet** for calculating the following levies:

<u>Levy No.</u>	<u>Purpose</u>	<u>Max. Rate</u>	<u>References</u>
2103	Tuition	None	North Dakota Century Code (N.D.C.C.) §§ 15.1-29-15; 57-15-14.2(1)(c)
2104	Judgments	None	N.D.C.C. § 21-03-06(7)
2107	Special Assessments	None	N.D.C.C. § 57-15-41
2108	Building Fund	20.00 mills	N.D.C.C. §§ 57-15-14.2; 57-15-16; 15.1-09-49
2109	Bond Sinking & Int.*	None	N.D.C.C. §§ 21-03-15; 57-15-14.4; 57-15-14.2(5)(b)
2110	Special Reserve	3.00 mills	N.D.C.C. §§ 57-19-01; 57-15-14.2(3)
2111	Miscellaneous Fund	12.00 mills	N.D.C.C. § 57-15-14.2(2)
2112	Safety Plan	5.00 mills	N.D.C.C. §§ 15.1-09-60; 57-15-14.2(5); 57-15-15.1

* Includes mills necessary to pay principal and interest on any bonded debt incurred under N.D.C.C. § 57-15-17.1 before July 1, 2013.

SPECIFIC INSTRUCTIONS FOR THE 2022 SCHOOL 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.

Calculation 1

1. Enter the taxes levied last year.
2. Last year's dollar amount levied, Number 1 times 1.12.
3. Enter amount certified by the Department of Public Instruction if applicable for district levying less than 60 mills.
4. Number 2 plus Number 3.
5. Enter the current year taxable value of the school district.
 - a. Locally assessed taxable value (must include the taxable value of the homestead and disabled veteran credit property)
 - b. Centrally assessed taxable value
6. Taxable value times .070; levy at 70 mills.
7. Maximum levy for calculation 1 is the lesser of Number 4 or Number 6.

Calculation 2

8. Enter the taxes levied last year, two years ago, and three years ago for the general fund levy.
9. Largest of Number 8a, b, or c.
10. 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.
11. Enter the number of mills expired since the base year.
12. Enter amount levied in the base year for levies that have expired. Number 10 times Number 11.
13. Number 9 minus Number 12.
14. Number 13 divided by Number 10.
15. 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.*
16. Adjustment for property no longer in the taxing district (Number 14 times Number 15).

17. 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.
18. Adjustment for property added to the taxing district (Number 14 times Number 17).
19. Enter new or increased mills authorized by the legislature or electors for 2019.
20. Equals new or increased mills times the current year taxable value. (Number 5 times Number 19).
21. Equals Number 13 minus Number 16, plus Number 18 plus Number 20.

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

Calculation 3 (Use only if voters have approved an excess levy.)

22. Enter the specified mill rate that was approved after taxable year 2008 and prior to taxable year 2013.
23. The required mill rate reduction is 40 mills.
24. Adjusted specified levy (Number 22 minus Number 23).
25. Enter the specified mill rate that was approved after taxable year 2012.
26. **Maximum General Fund and Miscellaneous Levy Authority (greatest of Numbers 7, 21, 24, or 25).**
27. Maximum levy calculated. (Number 26).
28. Levy amount, in dollars, certified by the school district for the general fund.
29. Final levy, the lesser of Number 27 or Number 28.
30. Final Mill Rate, Number 29 divided by taxable value in Number 5.

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