Instructions for the Maximum Levy Worksheet
Taxable Year 2022

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 North Dakota Century Code (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.
City Name 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

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

2. Maximum mills provided by law, including increased or excess levies approved by the voters. See Levy Limitations Schedule.

3. Number 1 times Number 2.

Calculation 2

4. Enter the taxes levied last year, two years ago, and three years ago for the combined general fund levy.

5. Largest of Number 4a, b, or c.

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.

7. Enter the number of mills expired since the base year.

8. Enter amount levied in the base year for levies that have expired. Number 6 times Number 7.

9. Number 5 minus Number 8.

10. Number 9 divided by Number 6.

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.*

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

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.

14. Adjustment for property added to the taxing district (Number 10 times Number 13).

15. Enter new or increased mills authorized by the legislature or electors.

16. New mills increase (Number 1 times Number 15).

17. Equals Number 9 minus Number 12, plus Number 14, plus Number 16.

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

18. **Maximum Levy Authority (Greater of Number 3 or 17).**

19. Maximum levy calculated. (Number 18).

20. Levy amount, in dollars, certified by the district.

21. Final levy, the lesser of Number 19 or Number 20.

22. Final Mill Rate, Number 21 divided by taxable value in Number 1.

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