



## TAX LEVY REPORTING GLOSSARY

**Year** – Tax year indicates the year of the taxable value and mill levy. The tax is due and payable the following calendar year.

**County Number and County Name** – A two digit number and name of county identifying where levy is calculated for the district.

**District Type** – A four digit number identifying the type of political subdivision: county, school district, etc. See Levy Limitations schedule link for details.

**City Number and City Name** – Included only for city levies.

**Township Number and Township Name** – Included only for township levies.

**Description** – Optional. Used to provide levy detail.

**Levy Number** – See Levy Limitations schedule link for description, law references, and limits.

**Local TV** – Taxable value of locally assessed property. Includes agricultural, commercial, and residential property within the district reported on each specific line.

**Central TV** – Taxable value of centrally assessed property. Includes property assessed by the State Board of Equalization: railroads, pipelines, electric companies, wind towers within the district reported on each specific line.

**Total TV** – Total taxable value of locally and centrally assessed property within the district reported on each specific line.

**Increases** – Taxable value of property that did not exist in the district in the prior tax year: new construction, annexation from another district.

**Decreases** – Taxable value of property that existed in the district in the prior tax year, but no longer exists: demolition or removal of structures, loss by annexation to another district.

**Approved** – Increased, additional, or excess mill levy authority provided by legislature or voters that is effective for the first time in the current tax year.

**Expired** – Mill levy authority provided by legislature or voters that expired for the first time in the current tax year.

**Total Levied** – The total dollars levied for the district and levy reported on each specific line. For districts crossing county boundaries, it is reported only once in the county where the levy is calculated.

**Mill Rate** – The mill rate levied for the district and levy reported on each specific line. For districts crossing county boundaries, the mill rate is reported only once in the county where the levy is calculated.