

INSTRUCTIONS FOR PT 73

This form is used to show all taxing districts total valuation, tax request, the levy calculated and the amount to be raised. County funds and schools are on another sheet. On this form, please show all other taxing districts – fire districts, ambulance districts, sanitary districts, water conservancy sub-districts, townships (in alphabetical order), municipalities (in alphabetical order), road districts, etc. **List all districts which have the ability to levy a property tax, even if they are not requesting property tax dollars.**

TAXING DISTRICT

Name of the taxing district

AG, NA-Z, OO, OTH, UTIL

Designate AG, NA-Z, OO, M, M-OO, OTH, and UTIL, one below the other.

VALUATION

List valuation of all property by AG, NA-Z, OO, OTH, and UTIL, one below the other. If you are using valuation from another county to establish the levy, such as overlapping municipalities, fire districts, etc., show this value below your county's value and enclose it in brackets. Be sure to show AG, NA-Z, OO, M, M-OO, OTH, and UTIL.

TAX DOLLARS REQUESTED

Show the amount of tax dollars requested by the taxing district, even if this amount is more than can be raised by tax rate and/or property tax cap limitations. Show any opt out request separate from the "base" request. The opt out has to be a separate levy calculation and a separate levy on the tax notice. Must be labeled as opt out on levy sheets and tax notice.

IMPORTANT - - show **actual amount requested**

TAX RATE

Show tax rate. Make sure to calculate any opt out as a separate levy.

AMOUNT TO BE RAISED

Show the actual amount that will be raised within the county for this tax district. (Valuation X Tax Rate)

If part of the taxing district is in another county, enclose this part of the tax in brackets.

The columns "Valuation" and "Amount to be Raised" MUST be totaled. The total lines shall reflect valuation and taxes only from within your county.

INSTRUCTIONS FOR PT 73 – SCHOOLS ONLY

This form is used to show all school districts total valuation, tax request, the levy calculated and the amount to be raised.

TAXING DISTRICT

Name of the school district. Show school district name and number.

AG, NA-Z, OO, OTH, UTIL

Designate AG, NA-Z, OO, M, M-OO, OTH, and UTIL, one below the other.

VALUATION

List valuation of all property by AG, NA-Z, OO, OTH, and UTIL, one below the other. If you are using valuation from another county to establish the levy, show this value below your county's value and enclose it in brackets. Be sure to show AG, NA-Z, OO, M, M-OO, OTH, and UTIL.

PLEASE NOTE: To establish a school levy, you do not use the M or the M-OO valuations. BUT please show them for the school districts. This is the only place on the PT forms where you are showing total school valuations. When you get to the "Calculation of School Levies" worksheet, you will not have the M or the M-OO valuations there.

These valuations are in a different order on this form, for ease of totaling and calculations. SHOW ALL VALUATIONS.

TAX DOLLARS REQUESTED

Show the amount of tax dollars requested by the school district, even if this amount is more than can be raised by tax rate. Show general (GEN), special ed. (SE), capitol outlay (CO), bond redemption (BR), and retirement/pension (RET) and label as such. If you have other funds requested by the school district, list them separately and label them appropriately. If the school is requesting the general, spec. ed, cap. Outlay and/or retirement/pension levy by a \$/thousand, please state what that request is, exactly how the school requested it.

Show any opt out request separate. The opt out has to be a separate levy calculation and a separate levy on the tax notice. Must be labeled as opt out on levy sheets and tax notice.

IMPORTANT - - show **actual amount requested**

TAX RATE

Show tax rate. Make sure to identify the general fund levies by AG, NA-Z, OO M, M-OO or OTH. Make sure to calculate any opt out as a separate levy.

AMOUNT TO BE RAISED

Show the actual amount that will be raised within the county. (Valuation X Tax Rate)

If part of the taxing district is in another county, enclose this part of the tax in brackets.

The columns "Valuation" and "Amount to be Raised" MUST be totaled. The total lines shall reflect valuation and taxes only from within your county.

CPI / GROWTH WORKSHEET – ALL TAXING DISTRICTS EXCEPT SCHOOL DISTRICTS

This worksheet is designed to calculate what the maximum amount a taxing district may request under the tax limitation.

Column A – Tax Entity Name - - show all taxing entities for which you are establishing a tax rate – except school districts.

Column B – Pay 2008 Total Taxes - - take this amount from the Recapitulation of Tax List for taxes payable in 2008. In the case of overlapping districts, make sure to include the total taxes of the district. Show the amount of taxes from other counties below the taxes from your county and enclose in brackets.

Column C – Pay 2008 Base (before opt out) – the CPI and growth CANNOT be applied to any opt out amount, so you must back out the opt out amount. The difference between column B and column C is the amount of taxes being raised due to an opt out.

Column D – Unused CPI from previous year - - - this is the percent of the unused CPI from previous years you have calculated that you did not use. NOTE - - only County and Rural Fire Districts can “store” CPI.

Column E – Pay 2009 CPI & Growth percent – for pay 2008, the CPI is 2.9%. Add this to the percent growth for the taxing district.

Column F – Pay 2009 base (base 2008 x percent may increase) – This would be the amount in column C multiplied by the allowable percent increase in column E + D.

Column G – Opt Out Available - - this is the amount of opt out available to the taxing district.

Column H – Payable 2009 Tax Request Available - - this would be the maximum amount the tax district MAY request – column F plus column G. This amount possibly might not be allowed to be raised due to statute levy limitations.

REMINDER - - If the amount in Column H is more that what the taxing district is requesting, you only levy for what they are requesting. You cannot levy for more than what they request.

Column I – Payable 2009 Tax Request – **Actual** - - this is the amount the taxing district **actually requested.**

CALCULATION OF SCHOOL LEVIES

Regular worksheet - - this worksheet can be used to calculate any tax request for a school district.

AG Value – total ag value of the school district

NA-Z Value – total na-z value of the school district

OO Value – total oo value of the school district (excluding the “M-OO” category)

Other Value – total other value of the school district (excluding the “M” category)

Utility Value – total utility value within the school district

To calculate “Value for General Levy Calc” take the valuations from above times the corresponding factor. This is done, because, by statute, any levy on the general fund must maintain the same proportion to each other as the maximum levies.

Once the ag levy is determined, you can calculate what the other levies should be by multiplying the ag levy by the factor for the class of property which you are determining the levy (Ex. Ag levy X OO factor = levy for OO)

Capital Outlay - - this is the levy for the capital outlay fund - - use total value for tax purposes of the district to calculate this levy. May or may not be the same as the value of the school district. (i.e., capital outlay certificates)

Special Ed - - this is the levy for the special education fund – use total value for tax purposes of the district to calculate this levy

Retirement/Pension - - this is the levy for the retirement / pension fund - - use total value for tax purposes of the district to calculate this levy.

Bond Redemption - - this is the levy for the bond redemption fund - - use total value for tax purposes applicable to this levy to calculate the levy. May or may not be the same as the value of the school district.

SCHOOL DISTRICT LEVY CALCULATION WORKSHEET – CREDIT LIABILITIES

This worksheet is to calculate the general fund levy in school districts that have credit liabilities due to old school reorganizations.

SCHOOL DISTRICT LEVY CALCULATION WORKSHEET – DEBIT LIABILITIES

This worksheet is to calculate the general fund levy in school districts that have debit liabilities due to old school reorganizations.

INSTRUCTIONS FOR PT 74

This form is used to show the valuations within the county and what levies will be applied to those valuations. One of the uses of this form is that if properly completed, this form aids in finding problems with extension of tax levies. That is one of many uses, so this form is crucial to have properly completed, with the proper valuations and the proper levies.

Column 1 Taxing District Name - List the names of municipalities and organized townships. If you have unorganized townships, separate by taxing districts (school districts, road districts, fire districts, etc)

Column 2 School District Number - Give the school district number.

Column 3 AG, NA-Z, OO, M, M-OO, OTH and UTIL - Designate AG, NA-Z, OO, M, M-OO, OTH and UTIL one below the other.

Column 4 Valuation for ALL Purposes - List valuation by school district within each taxing district.

Column 5
thru 19 Tax Rates - Enter tax rates to be applied to valuation.

Column 20 Total Tax Levies - Total column 5 thru column 19.

BE SURE TO TOTAL COLUMN 4 BY AG, NA-Z, OO, M, M-OO, OTH AND UTIL!!

COLUMN 4 MUST MATCH THE VALUE CERTIFIED TO THE COUNTY. ANY DIFFERENCE MUST BE EXPLAINED IN WRITING.

INSTRUCTIONS FOR PT 75 A & B

These forms are for showing the county tax requests by the various funds. These tax requests should match what is on the county annual budget.

TAXING DISTRICT

Most of the county funds are listed. If you have more funds than what is listed, use a PT 73, if needed.

AG, NA-Z, OO, M, M-OO, OTH and UTIL

Designate AG, NA-Z, OO, M, M-OO, OTH, and UTIL, one below the other.

VALUATION

List valuation of all property by AG, NA-Z, OO, M, M-OO, OTH, and UTIL, one below the other.

TAX DOLLARS REQUESTED

Show the amount of tax dollars requested by the taxing district, even if this amount is more than can be raised by tax rate and/or the tax limitations.

TAX RATE

Show tax rate in \$'s / thousand. Round to 2 decimal places.

AMOUNT TO BE RAISED

Show the actual amount that will be raised within the county. (Valuation X Tax Rate). If part of the taxing district is in another county, enclose this part of the tax in brackets, below the valuations within your county. The columns "Valuation" and "Amount to be Raised" MUST be totaled. The total lines shall reflect valuation and taxes only from within your county.

INSTRUCTIONS FOR PT 100

List all abatements approved by the county commissioners between October 1, 2007 thru September 30, 2008. Separate by school district. It is requested you show your total by school district and county wide. List School District Number, Property owner OR Parcel ID, Taxable valuation of Property, the total taxes on the property, total taxes abated, amount of those taxes abated that were for school general fund and school special ed fund and the reason for the abatement.

These are the abatements for which you must levy additional taxes in the district to make up for the amount abated. This is for school general fund and school special ed fund only.