

# HB1176 Cap Calculation Worksheet

Taxing District	City of Dickinson
Budget Year	2026

## CALCULATION 1

### Base Year Calculation

1 Total Dollars Levied on behalf of taxing district in three preceding years

#### Less: Levies Exempt from Cap

- 2 Less: Irrepeable tax to pay bonded debt (See Note 3)
- 3 Less: Taxes or Special Assessments levied to pay debt (See Note 4)
- 4 Less: Taxes to pay bonds, evidence of debt or obligations (See Note 5)
- 5 Less: Special improvement project paid by general taxation (See Note 6)
- 6a Less: City or County Emergency Levy; Levies to pay claims & judgments; Specials on School Property (See Note 7)
- 6b Less: Water Resource Districts (See Note 7)
- 7 Less: School District Tuition Levy (See Note 8)
- 8 Less: Amount levied TY24 for City Animal Shelter - TY25 only
- 9 Less: Amount levied TY24 for City Fire Capital Improv. - TY25 only
- 10 Less: Not entity-wide (requires separate cap calculation)
- 11 Less: Other

**Difference = Dollars Levied Subject to Percentage Cap Increase**  
**12 (Line 1 minus Lines 2-11)**

13 Base Year Levy (highest of last 3 years Line 12)

14 Plus: 3% X Base Year Levy (Line 13 X 3%)

**15 Base Year Levy + 3% (Line 13 + Line 14)**

TY2024	TY2023	TY2022
Previous Yr Levy	Levy 2 Years Ago	Levy 3 Yrs Ago
5,724,000	5,722,819	5,642,962


5,724,000	5,722,819	5,642,962
5,724,000	Section 22, 6c	
171,720	Section 22, 6b	
5,895,720		

## CALCULATION 2

### Adjusted Year Calculation

16 Previous Year Levy (from Line 12, 1st column)

17 Previous Year Taxable Value

18 Previous Year Mill Rate (Line 16 divided by Line 17 X 1000)

19 Plus: New Property Taxable Value

20 Plus: Expired TIF Incremental Taxable Value

21 Plus: Expired Exemptions Taxable Value

22 Minus: Removed Property Taxable Value

23 Net Taxable Value (Line 19 plus Line 20 plus Line 21 minus Line 22)

24 Allowance for New Growth (Line 23 X Line 18 divided by 1000)

25 Minus: Expired Temporary Mill Levy Amount

26 Net Adjustments (Line 24 minus Line 25)

27 Adjusted Year Levy (Line 16 plus Line 26)

28 Plus: 3% X Adjusted Year Levy (Line 27 times 3%)

**29 Adjusted Year Levy + 3% (Line 27 plus Line 28)**

5,724,000	Section 22, 6a
142,095,233	
40.28	
1,461,239	Section 22, 6a1
-	Section 22, 6a1
2,558,978	Section 22, 6a2
47,555	Section 22, 6a3
3,972,662	
160,030	
-	Section 22, 6a4
160,030	
5,884,030	Section 22, 6a
176,521	Section 22, 6b
6,060,551	

30 **MAX = Higher Base Year +3% (Line 15) or Adjusted Year +3% (Line 29)**

6,060,551	Section 22, 1a
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CALCULATION 3

Section 22, 1b

Excess Percentage Increase for Future Periods

31	TY25 Total Dollars to be Levied on behalf of taxing district for 2026 budget	6,060,551	
	<b>Less: Levies Exempt from Cap</b>		
32	Less: New or increased levy authority (See Note 1)		
33	Less: Property tax levy authority increased above zero mills (See Note 2)		
34	Less: Irrepeable tax to pay bonded debt (See Note 3)		
35	Less: Taxes or Special Assessments levied to pay debt (See Note 4)		
36	Less: Taxes to pay bonds, evidence of debt or obligations (See Note 5)		
37	Less: Special improvement project paid by general taxation (See Note 6)		
38a	Less: City or County Emergency Levy; Levies to pay claims & judgments; Specials on School Property(See Note 7)		
38b	Less: Water Resource Districts (See Note 7)		
39	Less: School District Tuition Levy (See Note 8)		
40	Less: Amount levied TY24 for City Animal Shelter - TY25 only		
41	Less: Amount levied TY24 for City Fire Capital Improv. - TY25 only		
42	Less: Not entity-wide (requires separate cap calculation)		
43	Less: Other		
44	<b>Difference = Dollars Certified by Taxing District Subject to Cap</b>	<b>6,060,551</b>	Within Max Line 30
45	Unused Cap Amount (Line 30 minus Line 44)	0	
46	<b>Excess Percentage for Future Periods (0% minimum, 3% maximum)</b>	<b>0.00%</b>	Section 22, 1b