



**Property Records and
Taxpayer Services**

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Director

Date: February 27, 2012
To: Washington County Townships
From: Property Records and Taxpayer Services - Taxation Division
Subject: Township Road and Bridge Aid Qualification Levy
 For Road and Bridge Aid Payable in 2014

A township's road and bridge levy must be at least .04835% of its taxable market value for the preceding taxes payable year in order to qualify for road and bridge aid in the subsequent year.

Following is the calculation of the minimum payable 2013 road and bridge levy for each township in order to qualify for Road and Bridge Aid in 2014:

Aid Payable Year	2014
Payable Year Levy	2013
Payable Year Market Value	2012
Minimum R & B Levy % of MV	0.04835%

Township	Payable 2012 Taxable Market Value	Payable 2013 Minimum R & B Levy
Baytown.....	285,545,900	\$138,061
Denmark.....	320,362,500	\$154,895
Grey Cloud.....	39,754,800	\$19,221
May.....	535,984,000	\$259,148
Stillwater.....	349,427,700	\$168,948
West Lakeland.....	551,347,100	\$266,576

The minimum levy under current law as indicated above is based on a percentage of taxable market value. The homestead value exclusion implemented for taxes payable in 2012 reduced taxable market values significantly. The legislature is considering a bill which would amend the law to provide that the minimum road and bridge levy be based on estimated market value instead of taxable market value. If that change occurs, following are the minimum levy amounts calculated based on estimated market value:

Baytown.....	294,999,100	\$142,632
Denmark.....	364,914,800	\$176,436
Grey Cloud.....	41,420,800	\$20,027
May.....	585,779,900	\$283,225
Stillwater.....	377,126,100	\$182,340
West Lakeland.....	568,435,100	\$274,838