Levy Certification Timelines

- MDE sends Levy Limits to districts by Sept. 8th
- School Board certifies proposed levy by Sept. 30th
  - This is the deadline for submitting data changes
- County mails out Truth-in-Taxation notices in November (after general election day)
- School Board
  - Holds public meeting between Nov. 24th—Dec. 28th
  - Adopts final levy by Dec. 28th
- Detailed timelines on pages 8-12 of handout and page 13 for referendum election dates

Proposed Property Tax Levy

- Certify Proposed to County Auditor by September 30th
- One-week extension if approved by County Auditor:
  - Apply to MDE
  - MDE informs county whether an increase would be approved under Commissioner's Approval
  - County Auditor makes determination to grant extension
Proposed Property Tax Levy

- "Maximum"
  - County will pick up late changes made by MDE after school board meeting or
- Specific Dollar Amount
  - If late changes increase levy, board will need to recertify proposed levy before September 30th

Proposed Property Tax Levy

- Levy Certification System for Proposed:
  - Must specify which levy method: Maximum or Specific Dollar Amount
  - May refresh data with limits then edit by exception
  - Printed Levy Certification Report will show proposed levy amounts only if certifying as Specific Dollar Amount

Proposed Property Tax Levy

- Levy Certification System for Proposed:
  - Validate before Certifying
  - Fatal errors
    - Will not allow you to submit certified levy
  - Warning errors
    - Informational, e.g. aid penalty warnings
    - May submit with warnings
Truth-in-Taxation

• Information from Department of Revenue
  http://www.revenue.state.mn.us/local_gov/prop_tax_admin/Pages/tnt.aspx
• Truth-in-Taxation Instructions
• Nonmetro/Metro Example
  • Find link on MDE Levy Certification Process webpage under "Related Offsite Resources"

Parcel Specific Notice

• This is the reason for proposed levy
• See page 14 of handout
• Prepared by County Auditor
• Mailed between Nov 11-24
• Contents:
  • Proposed property tax compared to last year
  • By Voted Approved and Others
  • By Taxing Jurisdiction
  • Contains time and place of public meeting

Public Meeting

• Time and place must be announced when proposed levy adopted
• Must discuss current budget and proposed levy and allow the public to speak
• Must be held between Nov. 24th and Dec. 28th and after 6:00 pm
• May be part of a regularly scheduled meeting
• May adopt final levy at this meeting
Final Property Tax Levy

- To County by December 28th
  - Copy to MDE by January 7th
- School Board must levy specific dollar amount
  - Cannot use “maximum”
- MAY NOT EXCEED PROPOSED LEVY
  - With exceptions, e.g. new referendum

Allowable Increases to Proposed Levy

- Operating or capital projects referendum
- Bonds approved by voters
- Costs of a natural disaster
- Payment of a tort judgment
- Increases approved by Commissioner
- Default Avoidance, e.g.: Credit enhancement program
  - Levy Certification System does not allow for increases other than these items

Final Property Tax Levy

- Levy Certification System for Final:
  - Shows both limits and proposed
  - May refresh with limits then edit by exception
    - If a district has entered data such as a specific underlevy and then refreshes the limits, the data entered will be wiped out. Districts should be aware of that if a refresh is done, the underlevy information will need to be entered
  - Printed Levy Certification Report will show Final Levy amounts