

CERTIFICATION OF MINUTES RELATING
TO
SCHOOL BUILDING BONDS

ISSUER: INDEPENDENT SCHOOL DISTRICT NO. 857
(LEWISTON-ALTURA PUBLIC SCHOOLS)

GOVERNING BODY: SCHOOL BOARD

KIND, DATE, TIME, AND PLACE OF MEETING:

At a regular meeting held on July 8, 2024, at 6:00 o'clock p.m., in the School District.

MEMBERS PRESENT:

MEMBERS ABSENT:

Documents Attached: Extract of Minutes of said meeting.

**RESOLUTION RELATING TO REVOKING THE EXISTING REFERENDUM
REVENUE AUTHORIZATION OF THE SCHOOL DISTRICT, APPROVING A NEW
AUTHORIZATION, AUTHORIZING THE ISSUANCE OF SCHOOL BUILDING
BONDS AND CALLING AN ELECTION THEREON**

I, the undersigned, being the duly qualified and acting recording officer of the public corporation issuing the obligations referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said corporation, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting, so far as they relate to said obligations; and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law.

WITNESS MY HAND officially as such recording officer this ____ day of _____, 2024.

School District Clerk

EXTRACT OF MINUTES OF A MEETING
OF THE SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 857
(LEWISTON-ALTURA PUBLIC SCHOOLS)
STATE OF MINNESOTA

HELD: JULY 8, 2024

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 857 (Lewiston-Altura Public Schools), State of Minnesota, was duly held in the School District on July 8, 2024, at 6:00 o'clock p.m., for the purpose, in part, of calling an election to authorize the issuance of school building bonds.

Member _____ moved the adoption of the following Resolution:

**RESOLUTION RELATING TO REVOKING THE EXISTING REFERENDUM
REVENUE AUTHORIZATION OF THE SCHOOL DISTRICT, APPROVING A NEW
AUTHORIZATION, AUTHORIZING THE ISSUANCE OF SCHOOL BUILDING
BONDS AND CALLING AN ELECTION THEREON**

BE IT RESOLVED by the School Board of Independent School District No. 857, State of Minnesota, as follows:

1. The School Board hereby determines and declares that it is necessary and expedient for the School District to revoke the School District's existing referendum revenue authorization of \$51.92 per adjusted pupil unit, and to replace that authorization with a new authorization of \$760 per adjusted pupil unit. As provided by law, the ballot question must abbreviate the term "per adjusted pupil unit" as "per pupil." The additional revenue will be used to finance school operations and the property tax portion thereof will require an estimated referendum tax rate of approximately 0.11584% of the referendum market value of the School District for taxes payable in 2025, the first year it is to be levied. The proposed referendum revenue authorization would be applicable for ten (10) years and increase each year by the rate of inflation commencing with taxes payable in 2026, and unless otherwise revoked or reduced as provided by law. For this purpose, the rate of inflation shall be the annual inflationary increase calculated under Minnesota Statutes, Section 126C.17, subdivision 2(b). The question on the approval of this referendum revenue authorization shall be School District Question 1 on the School District ballot at the special election held to approve said authorization.

2. The School Board hereby finds and determines that it is also necessary and expedient for the School District to borrow money in an aggregate principal amount not to exceed \$19,950,000 and not to exceed any limitation upon the incurring of indebtedness which shall be

applicable on the date or dates of the issuance of any bonds, for the purpose of providing funds for the acquisition and betterment of school sites and facilities at the Elementary School and High School, including the creation of secure entrances; the construction of traffic flow improvements; renovations and upgrades to create larger kindergarten classrooms, flexible learning spaces, and improved CTE, science and art classroom spaces; remodeling and upgrades to create ADA-accessible restrooms and improved locker rooms; and the completion of various deferred maintenance projects at school sites and facilities. The question on the borrowing of funds for these purposes shall be School District Question 2 on the School District ballot at the special election held to approve said authorization.

3. The administration of the School District is hereby authorized and directed to consult with the Minnesota Department of Education and cause a proposal to be prepared and submitted to the Commissioner of Education for the Commissioner's Review and Comment on behalf of the School Board, and to take such other actions as necessary to comply with the provisions of Minnesota Statutes, Section 123B.71, as amended. Any such actions taken by the administration prior to the date of this resolution are hereby ratified, confirmed, and approved in all respects. The actual holding of the special election on School District Question 2 specified above shall be contingent upon the receipt of a positive or unfavorable (provided applicable statutory requirements are met) Review and Comment from the Commissioner of Education on the projects included in that question.

4. The Clerk is hereby authorized and directed to cause the Commissioner's Review and Comment to be published in the legal newspaper of the School District at least forty-eight (48) but no more than seventy (70) days prior to the date of the special election stated below.

5. The School Board must hold a public meeting to discuss the Commissioner's Review and Comment before the referendum for bonds.

6. The ballot questions specified above shall be submitted to the qualified voters of the School District at a special election, which is hereby called and directed to be held in conjunction with the State General Election on Tuesday, November 5, 2024. This date is a uniform election date specified in Minnesota Statutes, Section 205A.05.

7. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for this special election are those polling places and precincts or parts of precincts located within the boundaries of the School District and which have been established by the cities or towns located in whole or in part within the School District. The voting hours at those polling places shall be the same as those for the State General Election.

8. The Clerk is hereby authorized and directed to cause written notice of said special election to be given: (i) to the county auditor of each county in which the School District is located, in whole or in part, at least eighty-four (84) days prior to the date of said election; and (ii) to the Commissioner of Education, at least seventy-four (74) days prior to the date of said election. The notice shall specify the date of said special election and the title and language for each ballot question to be voted on at said special election. Any notice given prior to the date of the adoption of this resolution is ratified and confirmed in all respects.

9. The Clerk is hereby authorized and directed to cause a Notice of the election to be mailed to each taxpayer in the School District at least fifteen (15) but no more than forty-five (45) days prior to the date of the special election. The Notice shall contain the required projections and the required statement specified in Minnesota Statutes, Section 126C.17, subdivision 9(b). The Clerk is also directed to cause a copy of this Notice to be submitted to the Commissioner of Education and to the County Auditor of each county in which the School District is located in whole or in part at least fifteen (15) days prior to the day of the election.

10. The Clerk is hereby authorized and directed to cause notice of said special election to be posted for public inspection at the administrative offices of the School District at least ten (10) days before the date of said special election.

11. The Clerk is hereby authorized and directed to cause a sample ballot to be posted at the administrative offices of the School District at least four (4) days before the date of said special election and to cause two sample ballots to be posted in each polling place on election day. The sample ballots shall not be printed on the same color paper as the official ballot.

12. The Clerk is hereby authorized and directed to cause notice of said special election to be published in the official newspaper of the School District, for two (2) consecutive weeks with the last publication being at least one (1) week before the date of said election. The notice of election so posted and published shall state each question to be submitted to the voters as set forth in the form of ballot below, and shall include information concerning each established precinct and polling place.

13. The Clerk is authorized and directed to acquire and distribute such election materials as may be necessary for the proper conduct of this special election and generally to cooperate with election authorities conducting other elections on that date. The Clerk and members of the administration are authorized and directed to take such actions as may be necessary to coordinate this election with those other elections, including entering into agreements or understandings with appropriate officials regarding preparation and distribution of ballots, election administration and cost sharing.

14. The Clerk and members of the administration are further authorized and directed to cause a ballot to be prepared for use at said election in substantially the following form, with such changes in form, color, instructions, and content as may be necessary to accommodate an optical scan voting system, to correct typographical errors, or to comply with the form and content requirements of applicable state election laws:

[Form of Ballot on the Following Page]

Special Election Ballot

Independent School District No. 857 (Lewiston-Altura Public Schools)

November 5, 2024

Instructions to Voters:

To vote, completely fill in the oval(s) next to your choice(s) like this: .

To vote for a question, fill in the oval next to the word "Yes" on that question.
To vote against a question, fill in the oval next to the word "No" on that question.

School District Question 1 Revoking Existing Referendum Revenue Authorization; Approving New Authorization

The school board of Independent School District No. 857 (Lewiston-Altura Public Schools) has proposed to revoke the school district's existing referendum revenue authorization of \$51.92 per pupil and to replace that authorization with a new authorization of \$760 per pupil. The proposed referendum revenue authorization would be applicable for ten years, beginning with taxes payable in 2025, and increase each year by the rate of inflation beginning with taxes payable in 2026, unless otherwise revoked or reduced as provided by law.

☐

Yes

Shall the increase in the revenue proposed by the school board of Independent School District No. 857 be approved?

☐

No

**BY VOTING "YES" ON THIS BALLOT QUESTION, YOU
ARE VOTING FOR A PROPERTY TAX INCREASE.**

School District Question 2
Approval of School District Bond Issue

☐

Yes

☐

No

Shall the school board of Independent School District No. 857 (Lewiston-Altura Public Schools) be authorized to issue its general obligation school building bonds in an amount not to exceed \$19,950,000 to provide funds for the acquisition and betterment of school sites and facilities at the Elementary School and High School, including the creation of secure entrances; the construction of traffic flow improvements; renovations and upgrades to create larger kindergarten classrooms, flexible learning spaces, and improved CTE, science and art classroom spaces; remodeling and upgrades to create ADA-accessible restrooms and improved locker rooms; and the completion of various deferred maintenance projects at school sites and facilities?

**BY VOTING "YES" ON THIS BALLOT QUESTION, YOU
ARE VOTING FOR A PROPERTY TAX INCREASE.**

15. Optical scan ballots must be printed in black ink on white material, except that marks to be read by the automatic tabulating equipment may be printed in another color ink. The name of the precinct and machine-readable identification must be printed on each ballot. Voting instructions must be printed at the top of the ballot on each side that includes ballot information. The instructions must include an illustration of the proper mark to be used to indicate a vote. Lines for initials of at least two election judges must be printed on one side of the ballot so that the judges' initials are visible when the ballots are enclosed in a secrecy sleeve.

16. If the School District will be contracting to print the ballots for this special election, the Clerk is hereby authorized and directed to prepare instructions to the printer for layout of the ballot. Before a contract in excess of \$1,000 is awarded for printing ballots, the printer, at the request of the election official, shall furnish, in accordance with Minnesota Statutes, Section 204D.04, a sufficient bond, letter of credit or certified check acceptable to the Clerk in an amount not less than \$1,000 conditioned on printing the ballots in conformity with the Minnesota election law and the instructions delivered. The Clerk shall set the amount of the bond, letter of credit, or certified check in an amount equal to the value of the purchase.

17. The individuals designated as judges for the State General Election shall act as election judges for this special election at the various polling places and shall conduct said election in the manner described by law. The election judges shall act as clerks of election, count the ballots cast and submit them to the School Board for canvass in the manner provided for other school district elections. The special election must be canvassed between the third and the tenth day following the special election.

18. The Clerk shall make all Campaign Financial Reports required to be filed with the School District under Minnesota Statutes, Section 211A.02 available on the School District's website. The Clerk must post the report on the School District's website as soon as possible, but no later than thirty (30) days after the date of the receipt of the report. The School District must make a report available on the School District's website for four years from the date the report was posted to the website. The Clerk must also provide the Campaign Finance and Public Disclosure Board with a link to the section of the website where reports are made available.

The motion for the adoption of the foregoing resolution was duly seconded by

_____. On a roll call vote, the following voted in favor:

and the following voted against:

whereupon said resolution was declared duly passed and adopted.

NOTIFICATION OF ELECTION

TO: Winona County Auditor

FROM: Independent School District No. 857 (Lewiston-Altura Public Schools)
Lewiston, Minnesota

SUBJECT: November 5, 2024, Special Election

Independent School District No. 857 (Lewiston-Altura Public Schools) will be holding a special election on November 5, 2024. The form of the questions shall be as specified on the attached Notice of Special Election. You may consider this official notification as required by Minnesota Statutes, Section 205A.07. Please prepare the necessary polling place rosters for use at this election.

Superintendent

(attach Notice of Special Election)

**NOTICE OF SPECIAL ELECTION
INDEPENDENT SCHOOL DISTRICT NO. 857
(LEWISTON-ALTURA PUBLIC SCHOOLS)
STATE OF MINNESOTA**

NOTICE IS HEREBY GIVEN that a special election has been called and will be held in and for Independent School District No. 857 (Lewiston-Altura Public Schools), State of Minnesota, on Tuesday, November 5, 2024, for the purpose of voting on the following questions:

**School District Question 1
Revoking Existing Referendum Revenue Authorization;
Approving New Authorization**

The school board of Independent School District No. 857 (Lewiston-Altura Public Schools) has proposed to revoke the school district's existing referendum revenue authorization of \$51.92 per pupil and to replace that authorization with a new authorization of \$760 per pupil. The proposed referendum revenue authorization would be applicable for ten years, beginning with taxes payable in 2025, and increase each year by the rate of inflation beginning with taxes payable in 2026, unless otherwise revoked or reduced as provided by law.

☐

Yes

Shall the increase in the revenue proposed by the school board of Independent School District No. 857 be approved?

☐

No

**BY VOTING "YES" ON THIS BALLOT QUESTION, YOU
ARE VOTING FOR A PROPERTY TAX INCREASE.**

School District Question 2
Approval of School District Bond Issue

☐ **Yes**

☐ **No**

Shall the school board of Independent School District No. 857 (Lewiston-Altura Public Schools) be authorized to issue its general obligation school building bonds in an amount not to exceed \$19,950,000 to provide funds for the acquisition and betterment of school sites and facilities at the Elementary School and High School, including the creation of secure entrances; the construction of traffic flow improvements; renovations and upgrades to create larger kindergarten classrooms, flexible learning spaces, and improved CTE, science and art classroom spaces; remodeling and upgrades to create ADA-accessible restrooms and improved locker rooms; and the completion of various deferred maintenance projects at school sites and facilities?

**BY VOTING "YES" ON THIS BALLOT QUESTION, YOU
ARE VOTING FOR A PROPERTY TAX INCREASE.**

Passage of School District Question 1 or School District Question 2 will result in an increase in your property taxes.

The annual dollar increases for typical residential homesteads, apartments, commercial-industrial properties, and most other classes of property within the School District are as shown in the table below.

For agricultural property (both homestead and non-homestead), the taxes for School District Question 1 will be based on the value of the house, garage and surrounding one acre of land only. There will be no referendum taxes paid on the value of other agricultural lands and buildings for School District Question 1. For seasonal residential recreational property (i.e. cabins), there will be no taxes paid for School District Question 1.

Lewiston-Altura Public School District No. 857
Analysis of Tax Impact for Potential Referendum Questions
November 5, 2024 Election

June 18, 2024

	Question 1 Operating Referendum Revoke & Replace Total \$760 per pupil	Question 2 Bond Referendum	Total
School Building Bond Issue Amount		\$19,950,000	\$19,950,000
Average Interest Rate		5.00%	5.00%
Number of Years		20 Tax Levies	20 Tax Levies
Operating Referendum - Per Pupil Increase	\$708.08		\$708.08
Est. Net Increase in Annual Revenue (includes equity revenue)	\$401,694		\$401,694
Number of Years	10 Tax Levies		10 Tax Levies

Type of Property	Estimated Market Value	Estimated Annual Tax Impact Payable 2025 Compared to 2024*		
Residential Homestead	\$50,000	\$54	\$49	\$103
	75,000	81	73	154
	100,000	108	96	204
	125,000	135	140	275
	150,000	162	184	346
	175,000	189	228	417
	200,000	216	272	488
	250,000	270	361	631
	300,000	324	449	773
	400,000	432	626	1,058
	500,000	540	807	1,347
Commercial/ Industrial	\$50,000	\$54	\$141	\$195
	100,000	108	282	390
	250,000	270	800	1,070
	500,000	540	1,741	2,281
	1,000,000	1,079	3,623	4,702
Agricultural Homestead** (average value per acre of land & buildings)	\$3,000	\$0	\$0.85	\$0.85
	5,000	0	1.41	1.41
	7,000	0	1.98	1.98
	9,000	0	2.54	2.54
	11,000	0	3.11	3.11
Agricultural Non-Homestead** (average value per acre of land & buildings)	\$3,000	\$0	\$1.69	\$1.69
	5,000	0	2.82	2.82
	7,000	0	3.95	3.95
	9,000	0	5.08	5.08
	11,000	0	6.21	6.21

* Estimated tax impact includes principal and interest payments on the new bonds and the increase in the levy referendum, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the homeowner's Homestead Credit Refund ("Circuit Breaker") program. Owners of homestead property may qualify for a refund, based on their income and total property taxes. This will change the net effect of the proposed bond issue for those property owners.

** For all agricultural property, includes a 70% reduction due to the School Building Bond Agricultural Credit. Average value per acre is the total estimated market value of all land & buildings divided by total acres. If the property includes a home, then the tax impact on the house, garage, and one acre of land will be calculated in addition to the taxes per acre, on the same basis as a residential homestead or non-homestead property. If the same property owner owns more than \$3.5 million of agricultural homestead land and buildings, a portion of the property will be taxed at the higher non-homestead rate.

NOTE: The new operating referendum revenue would start with fiscal year 2025-26 and is based on estimated adjusted pupil units (APU) of 595. Agricultural property will pay taxes for the proposed referendum based only on the value of the house, garage and one acre. Seasonal recreational residential property (i.e., cabins) will pay no taxes for the proposed referendum."