

BOARD REPORT

TO: Board of Education

FROM: Director of Business Services Heather Aune
Superintendent Dave Bernhardson



DATE: Monday, September 28, 2026

TOPIC/PURPOSE OF REPORT: 2026 Payable 2027 Property Tax Levy

REFERENCE TO POLICY/STRATEGIC PLAN: 701 Establishment and Adoption of School District Budget

RECOMMENDED BOARD ACTION: Action Item

DATE FOR BOARD ACTION: Monday, September 28, 2026

REPORT

State statutes require that school districts certify proposed property taxes payable in 2027 by September 30, 2026.

Proposed levies for school districts carry the option of levying the “Maximum” versus a specific amount due to continuing updates by the Department of Education. This “Maximum” option protects school districts whose levies may increase. Levying a specific dollar amount prevents further increases.

Truth in Taxation statutes require a hearing be conducted during regular school board meetings. The statute also requires that the date and time of the regular school board meeting when hearings are scheduled to be announced at the time the proposed levy is certified.

The regular school board meeting at which the Truth in Taxation hearing will be conducted is Monday, December 7th, 2026 at 6pm at the ISD 199 District Office.

RECOMMENDATION

For the Board of Education to approve the proposed 2026 Payable 2027 Property Tax Levy as “Maximum” and authorize the School Board Clerk to sign the document used to certify the levy to the county auditor.