



TO: School Board Members

FROM: Brian Schultz, Director of Finance

DATE: September 28, 2026

SUBJECT: Adoption of Proposed 2026 Payable 2027 Property Tax Levy

BACKGROUND

Minnesota statutes require school districts to certify their proposed 2026 property tax levy, payable in 2027, by September 30, 2026.

The board may certify the proposed levy either at the maximum amount or at a specific dollar amount. The maximum option exists because the Minnesota Department of Education (MDE) may revise a district's levy calculations between the board's approval of the proposed levy in September and adoption of the final levy in December. Certifying at the maximum protects the district if its allowable levy increases during that period. Certifying a specific dollar amount caps the levy at that figure, even if MDE later raises the amount the district is authorized to levy. In either case, the board may reduce the levy when it adopts the final amount in December.

Administration will review changes from the prior year's levy at the meeting.

Truth in Taxation statutes also require a public hearing, which may be held during a regular school board meeting. The date and time of that meeting must be announced when the proposed levy is certified. The Truth in Taxation hearing will be held at the regular school board meeting on December 14, 2026, at 6:00 p.m. at Mendota Heights City Hall.

RECOMMENDED RESOLUTION

BE IT RESOLVED by the School Board of Independent School District No. 197 that the proposed 2026 payable 2027 property tax levy is adopted as “Maximum” and, further, that the School Board Clerk or Superintendent is authorized to sign the document used to certify the levy to the county auditor.