



**FOREST LAKE AREA SCHOOLS  
FOREST LAKE, MN 55025**

**August 4, 2011**

**AGENDA ITEM: 9.4**

**TOPIC: APPROVE TAX LEVY CALENDAR**

**BACKGROUND:** The School Board annually determines the property tax levy hearing date at the August board meeting.

**PROCESS:** The Minnesota Legislature changed the laws relating to “Truth in Taxation” during the 2009 legislative session.

Guidance received from the Minnesota Department of Revenue and the Minnesota Department of Education indicates that a school district must certify the proposed property tax levy to the county by September 30<sup>th</sup>. The Minnesota Department of Education indicates that levy data won't be available until the end of September due to the state government shutdown. Therefore, a special school board meeting to certify the proposed property tax levy may become necessary during the month of September.

In addition, school districts must conduct a property tax hearing for the public during December, 2011. The meeting may be part of a regularly scheduled School Board Meeting. The School Board can act to certify the final adopted property tax levy the same evening.

**RECOMMENDATION:** The administration recommends conducting the Truth in Taxation Hearing in conjunction with the Regular School Board Meeting on December 1, 2011. The administration further recommends holding that hearing at 6:00 p.m. in the School Board Meeting Room at the district office.