

Property Tax Process

- Every owner of taxable property pays property taxes for the various “taxing jurisdictions” (county, city or township, school district, special districts) in which the property is located.
- Each taxing jurisdiction sets its own tax levy, often based on limits in state law.
- County sends out bills, collects taxes from property owners, and distributes funds back to other taxing jurisdictions.
- Each school district may levy taxes in up to 30 different categories.
- “Levy limits” (maximum levy amounts) for each category are set either by: State law, or Voter approval.
- Minnesota Department of Education (MDE) calculates detailed levy limits for each district.

Minnesota School District Property Taxes - Key Steps in the Process

