



**TO:** School Board Members

**FROM:** Scott LeSage, Director of Finance

**DATE:** September 22, 2025

**SUBJECT:** Adoption of Proposed 2025 Payable 2026 Property Tax Levy

**BACKGROUND:**

State statutes require that school districts certify proposed 2025 property taxes payable in 2026 by September 30, 2025.

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. Additional commentary will be provided at the meeting describing changes in the levy from the previous year.

Truth in Taxation statutes require a public hearing that can 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 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 December 8, 2025, at 6:00 p.m. at the Mendota Heights City Hall.

**RECOMMENDED RESOLUTION:**

***BE IT RESOLVED*** by the School Board of Independent School District No. 197 that the proposed 2025 payable 2026 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.