

---

# ROSEAU SCHOOL DISTRICT #682

December 15, 2025  
Truth in Taxation

# WHO AND WHAT IMPACTS LEVIES?

---

## The State Legislature and Governor's Administration:

- Have the sole authority to create levy options for school districts.
- Control levy parameters including equalization factors and various tax bases used for levies.
- Establish the overall tax policy for the state including income and sales tax levels, property tax classifications and rates.

# How is my property tax determined?

---

County Assessor determines market value for each parcel of property.

- MN Legislature sets formulas for Tax Capacity. These formulas determine how the tax burden is split on different types of property (residential, commercial, ag, etc.).

- County Auditor calculates the tax capacity for each parcel based on the above.

County Auditor divides the total levy by total tax capacity of the District to determine tax rate needed. Tax rate is multiplied by each property's tax capacity\*.



# WHO AND WHAT IMPACTS LEVIES?

---

## School District Officials;

- by participating in state education programs financed all or in part by levies.
- control whether or not to ask voters to approve referendums for general operations and major capital projects.

## Property Values;

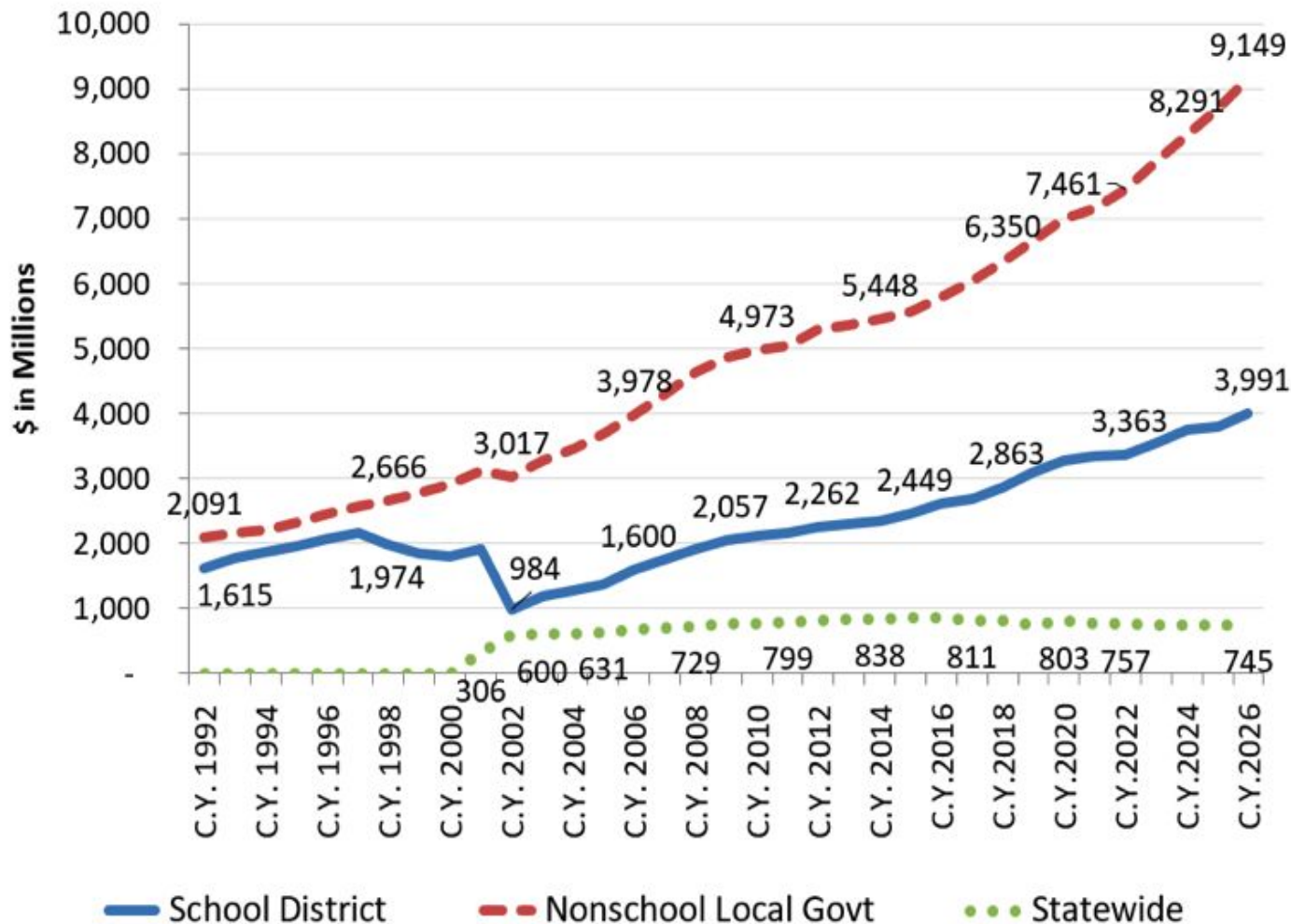
- by doubling in value, statewide, over the past 10 years.

## Student Enrollment;

- equalization factors are a function of district property wealth per pupil. As pupil counts decline a district's wealth/pupil can increase and therefore reduce equalization aid from the state

# Property Tax Levies: School vs Non School

## Payable 1992-2026



Source: MDE



# WHAT ABOUT MY DISTRICT?

---

FUND	2024/2025	2025/2026	Difference	%Change
General	1,576,337.07	2,602,678.56	1,026,341.49	65.11%
Comm. Service	53,567.50	51,916.95	1,650.55-	3.08-%
Debt Service.	2,786,300.68	2,834,863.23	48,562.55	1.74%
<b>TOTAL</b>	<b>4,416,205.25</b>	<b>5,489,458.74</b>	<b>1,073,253.49</b>	<b>24.30%</b>