



**Buffalo
Hanover
Montrose**

BHM SCHOOLS

**Truth in Taxation Presentation
December 12, 2022**

for Taxes Payable in 2023

Truth in Taxation Law

- Requirements

- Counties must send out “proposed property tax statements” between November 11-24, based on preliminary tax levies set by all taxing jurisdictions (counties, cities, townships, school districts, etc.)
- Taxing jurisdictions must present information on proposed levy and current year budget
- Allow for comments from audience at a regularly scheduled meeting

School Levy vs. Budget Cycle

Unlike cities and counties, a school district does not set its budget when setting the tax levy

- **Property Tax Levy**

- Final levy set in December
- Property taxes levied on a calendar year basis

- **Budget**

- Final budget approved in June, 6 months later
- School fiscal year is July 1 through June 30
- Mid-year budget revision to be completed in January
- Because approval of the budget lags behind certification of the tax levy by six months, only current year budget information and prior year actual financial results will be presented at this hearing

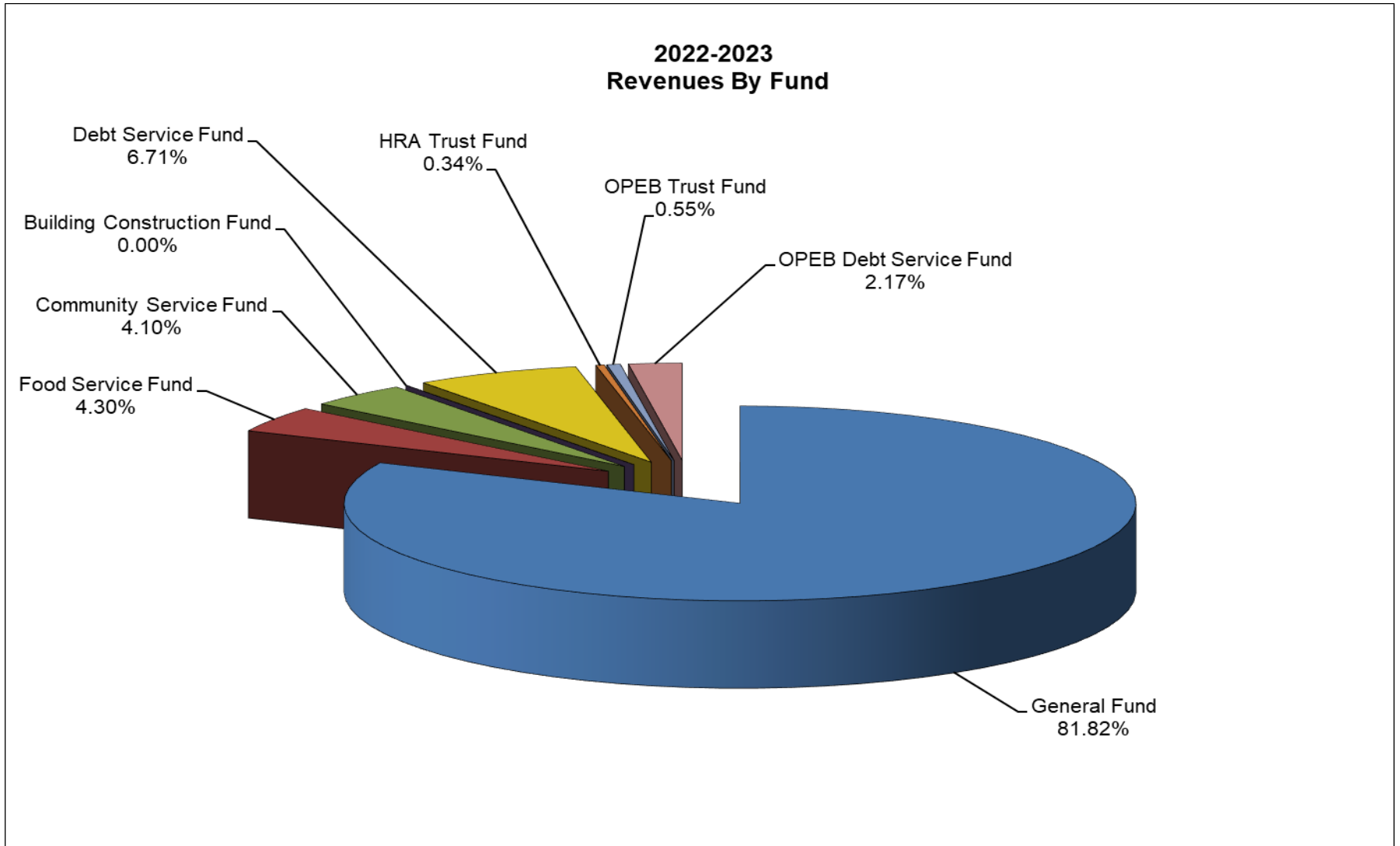
Budget Information

- All school district budgets are divided into separate funds, based on purposes of revenue, as required by law
- Our district has 8 active funds:
 1. General Fund
 2. Food Service Fund
 3. Community Service Fund
 4. Building Construction Fund
 5. Debt Service Fund
 6. OPEB Debt Service Fund
 7. HRA Trust Fund
 8. OPEB Trust Fund

All Funds Revenue Summary

	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
General Fund	\$68,482,098	\$73,079,319	\$73,558,542	\$72,876,170
Food Service Fund	\$3,431,538	\$3,575,946	\$4,294,265	\$3,829,887
Community Service Fund	\$3,380,385	\$3,014,481	\$3,843,243	\$3,650,956
Building Construction Fund	\$111,837	\$726,750	\$0	\$0
Debt Service Fund	\$5,528,794	\$5,432,178	\$14,062,981	\$5,978,237
HRA Trust Fund	\$226,523	\$692,585	\$331,000	\$306,080
OPEB Trust Fund	\$706,564	\$3,442,338	(\$31,705)	\$491,135
OPEB Debt Service Fund	\$2,046,075	\$2,027,467	\$2,007,117	\$1,933,758
Total	\$83,913,814	\$91,991,064	\$98,065,443	\$89,066,223

Revenue Percentage by Fund

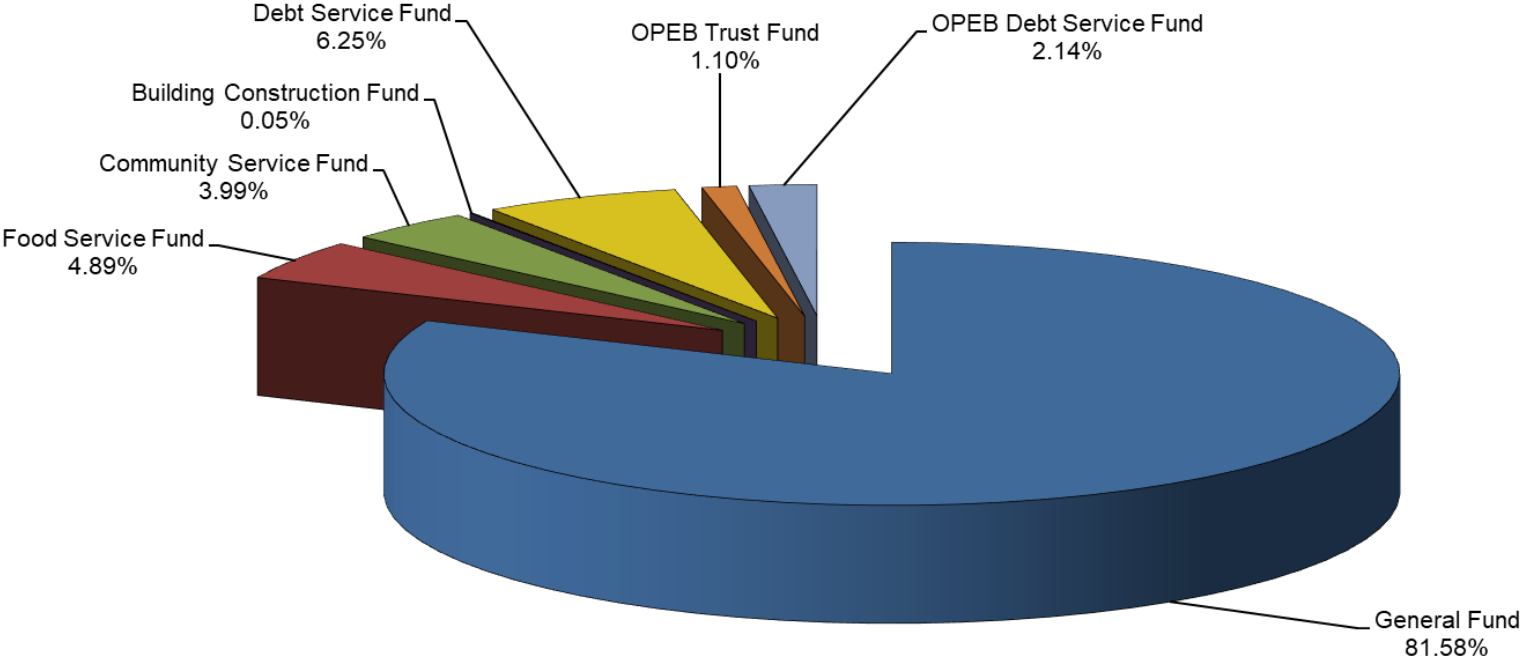


All Funds Expenditure Summary

	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
General Fund	\$67,409,716	\$70,812,640	\$72,371,666	\$74,151,697
Food Service Fund	\$3,122,855	\$3,133,992	\$4,048,943	\$4,441,002
Community Service Fund	\$3,472,358	\$3,098,359	\$3,537,313	\$3,622,474
Building Construction Fund	\$878,422	\$360,060	\$465,000	\$46,180
Debt Service Fund	\$5,571,123	\$5,549,622	\$14,140,958	\$5,680,027
OPEB Trust Fund	\$1,054,139	\$1,107,715	\$1,252,211	\$1,003,730
OPEB Debt Service Fund	\$1,985,285	\$1,998,685	\$2,016,085	\$1,947,385
Total	\$83,493,898	\$86,061,073	\$97,832,176	\$90,892,495

Expenditure Percentage by Fund

**2022-2023
Expenditures By Fund**



General Fund Budget Information

- **General Fund Revenue Changes for 2022-23**

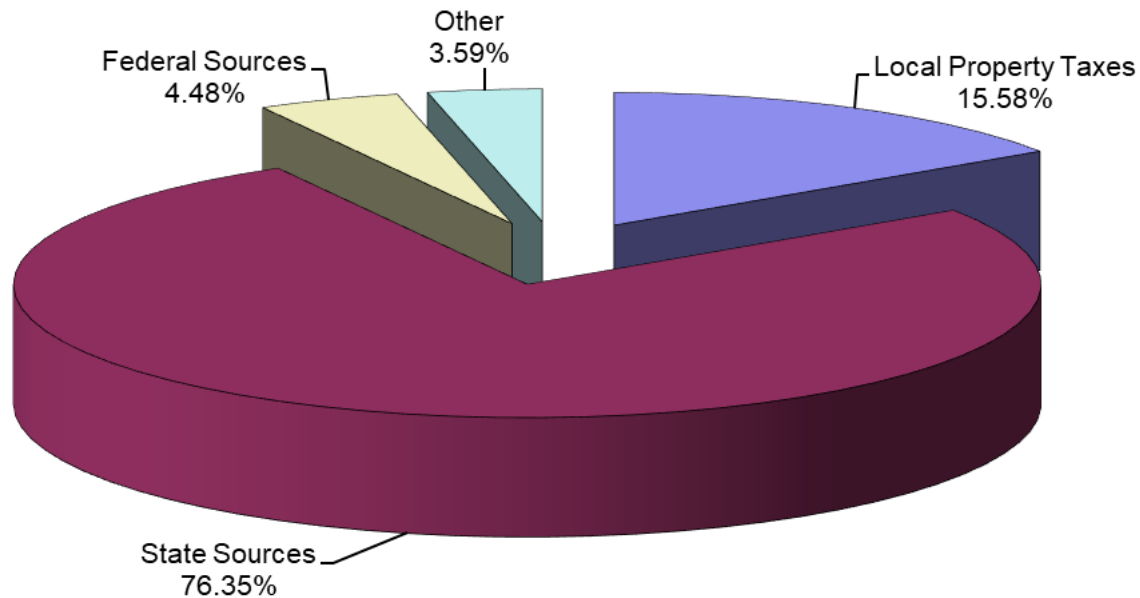
- Enrollment projection based on the November 2021 enrollment report. The enrollment report did not include any adjustments related to students lost during the Covid-19 pandemic.
- \$750 per Adjusted Pupil Unit (APU) operating referendum approved in November 2019 through 2025.
- General Education formula allowance increase of 2% or \$135 to \$6,863 in 22-23 and 1% increase for future years.
- Special Education increases of 2.28% for 2022-23 and 1.5% for future years.
- Includes utilization of Federal Pandemic Relief Funds for staffing expenditures in 2022-23 and 2023-24.

General Fund Revenues by Source

	2019-2020	2020-2021	2021-2022	2022-2023	Amount	%
	Actual	Actual	Revised Budget	Budget	Change	Change
Local Property Taxes	\$7,557,111	\$11,890,039	\$12,221,260	\$11,355,167	(\$866,093)	-7.09%
State Sources	\$56,801,417	\$55,596,868	\$55,651,101	\$55,638,922	(\$12,179)	-0.02%
Federal Sources	\$2,135,167	\$4,294,002	\$3,305,173	\$3,263,940	(\$41,233)	-1.25%
Other	\$1,988,403	\$1,298,410	\$2,381,008	\$2,618,141	\$237,133	9.96%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$68,482,098	\$73,079,319	\$73,558,542	\$72,876,170	(\$682,372)	-0.93%

General Fund Revenues by Source

**2022-2023
General Fund Revenue By Source**



Budget Information

General Fund Expenditures for 2022-23

- OPEB contributions continue in 2022-23.
- Maintain 2018-19 approved staffing ratios.
- Maintain staffing at current levels.
- Includes utilization of Federal Pandemic Relief Funds for staffing expenditures in 2022-23 and 2023-24.
- 1.0 FTE special education staffing contingency.
- 2.95 FTE Superintendent staffing contingency.
- Continuation of 6.0 FTE for Class Size Reduction – includes marketing budget and social workers.
- Continuation of 6.0 FTE addition for Local Option Revenue funding.
- Salary and benefit changes based on settlements in place and market conditions for non-settled contracts.

Budget Information

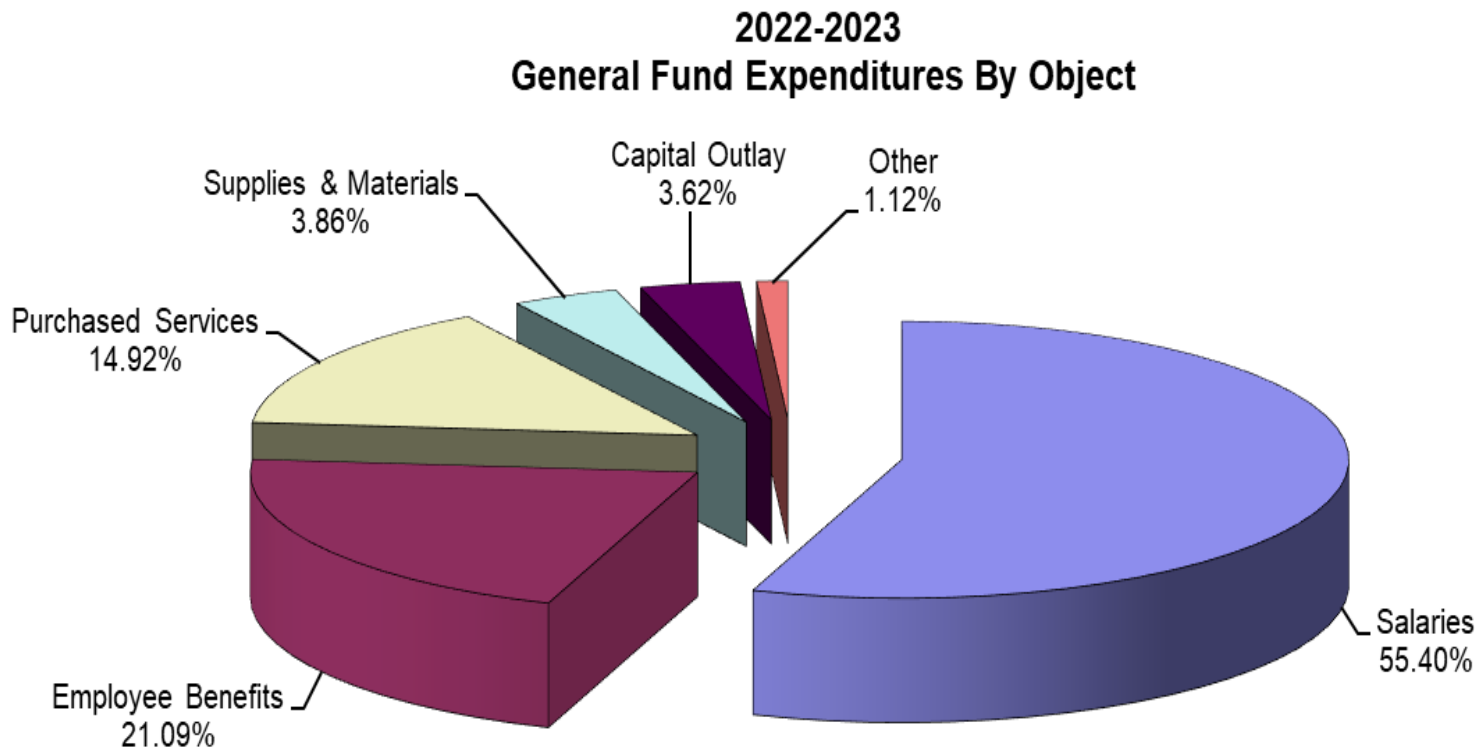
General Fund Expenditures for 2022-23 (cont.)

- Non-salary, non-benefit costs are estimated to increase 0-5%.
- Continued cost containment initiatives such as joint purchasing agreements, energy use reduction, paper-reduction, insurance contracts, and other operational efficiencies.
- QComp (PPD) continues for 2022-23 assuming revenues and expenditures are equal.
- LTFM expenditures to match revenue less \$100,000 set aside for field turf.

General Fund Expenditures by Object

	2019-2020	2020-2021	2021-2022	2022-2023	Amount	%
	Actual	Actual	Revised Budget	Budget	Change	Change
Salaries	\$37,522,395	\$38,498,305	\$39,897,920	\$41,079,840	\$1,181,920	2.96%
Employee Benefits	\$14,053,710	\$15,036,828	\$15,118,383	\$15,635,709	\$517,326	3.42%
Purchased Services	\$9,736,528	\$9,924,782	\$11,182,811	\$11,065,484	(\$117,327)	-1.05%
Supplies & Materials	\$2,162,818	\$3,868,302	\$2,761,345	\$2,861,317	\$99,972	3.62%
Capital Outlay	\$3,138,813	\$2,680,041	\$2,620,857	\$2,682,472	\$61,615	2.35%
Other	\$795,452	\$804,382	\$790,350	\$826,875	\$36,525	4.62%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$67,409,716	\$70,812,640	\$72,371,666	\$74,151,697	\$1,780,031	2.46%

General Fund Expenditures by Object



School Revenues and Taxes are Highly Regulated by the State

- **State sets** formulas which determine revenue; most revenue is based on specified amounts per pupil (other local levies)
- **State sets** tax policy for local schools
- **State sets** maximum authorized property tax levy (districts can levy less but not more than amount authorized by state, unless approved by the voters)
- **State authorizes** school board to submit referendums for operating and capital needs to voters for approval

Minnesota School District Property Taxes- Key Steps and Participants in the Process

A. Tax Determination and Preparation

Step 1. The **City or County Assessor** determines the estimated market value for each parcel of property in the county.

Step 2. The **Legislature** sets the formulas for tax capacity (e.g. for homestead residential property, tax capacity = 1% of first \$500,000 in value + 1.25% of value over \$500,000.) These formulas determine how much of the tax burden will fall on different types of property.

Step 3. The **County Auditor** calculates the tax capacity for each parcel of property in the county (based on values from step A.1. and tax capacity formulas from step A.2.), as well as the total tax capacity for each school district.

Step 4. The **County Auditor** divides the final levy (determined by the school board in step B.3. by the district's total tax capacity (determined in step A.3.) to determine the tax rate needed to raise the proper levy amount. The auditor multiplies this tax rate times each property's tax capacity to determine the school tax for that property.*

B. Levy Determination and Certification

Step 1. The **Legislature** sets the formulas which determine school district levy limits. These are the maximum amounts of taxes that school districts can levy in every category.

Step 2. The **Minnesota Department of Education** calculates detailed levy limits for each school district based on the formulas approved by the Legislature in step B.1. These limits tell districts the exact amounts that can be levied in every category.

Step 3. The **School Board** adopts a proposed levy in September based on the limits set in step B.1. and calculated in step B.2. After a public hearing, the board adopts a final levy in December. The final levy cannot be more than the preliminary levy, except for amounts approved by voters.

*For certain levy categories (referendum, equity, and transition levies), tax rates and levy amounts are based on **referendum market value**, rather than **tax capacity**.

Overview of Proposed Levy Payable in 2023

- Four main factors affect your taxes-(school portion only for this discussion)
 1. Levy total – increase of \$718,715.75 or 3.65% - **District**
 2. Total value of all property within the school district boundaries - (tax base) - Referendum Market Value and Net Tax Capacity **up** for the district - **County Assessor**
 3. Assessed value of your property (estimated and taxable market value) - **County Assessor**
 4. Market Value Exclusion - **State Legislature**
 - Reduces your taxable market value based on a state-determined formula
 - It is the reason why many statements show a difference between Estimated Market Value and Taxable Market Value

School Levy Total - Truth in Taxation

Buffalo-Hanover-Montrose School District #877				December 12, 2022	
Comparison of Final Tax Levy Payable in 2023 to Actual Levy Payable in 2022 by Fund					
Using Final Levy Payable in 2022 as Base Year					
Category	2022 Final Levy	2023 Proposed Levy	Change from Prior Year	Percent Change	
General Fund	\$ 11,294,455.40	\$ 13,221,890.43	\$ 1,927,435	17.07%	
Community Education	\$ 582,215.59	\$ 661,618.93	\$ 79,403	13.64%	
Debt Service	\$ 7,819,538.81	\$ 6,531,416.20	\$ (1,288,123)	-16.47%	
Total Certified Levy	\$ 19,696,209.80	\$ 20,414,925.56	\$ 718,716	3.65%	

Buffalo - Hanover - Montrose Schools
General Fund Levy and Aid Summary
12/12/2022

	22-23 Pay 2023					
	9/8/2022	Aid/Equalization	Levy			Total
	CY Revenue		CY Levy	PY Adj	Total Levy	Revenue
General Fund						
RMV Levy						
Voter Approved Referendum	4,315,200.00	-	4,315,200.00	42,930.18	4,358,130.18	4,358,130.18
Voter approved RMVChange	(58,425.00)	(235,574.90)	177,149.90	215,746.51	392,896.41	157,321.51
Local Option Revenue	4,165,606.40	600,285.64	3,565,320.76	160,221.24	3,725,542.00	4,325,827.64
Equity	743,652.80	-	743,652.80	51,430.73	795,083.53	795,083.53
Transition	65,418.43	-	65,418.43	3,083.35	68,501.78	68,501.78
RMV Adjustments	-				-	
Total Other RMV	4,974,677.63	600,285.64	4,374,391.99	214,735.32	4,589,127.31	5,189,412.95
Total Other Change	(52,629.34)	(309,890.30)	257,260.96	358,174.90	615,435.86	305,545.56
Total RMV Levy	9,289,877.63	600,285.64	\$ 8,689,591.99	\$ 257,665.50	\$ 8,947,257.49	9,547,543.13
Total RMV Change	(111,054.34)	(545,465.20)	\$ 434,410.86	\$ 573,921.41	\$ 1,008,332.27	462,867.07
NTC Levy						
Operating Capital	1,287,770.75	822,713.08	465,057.67	796.15	465,853.82	1,288,566.90
Q-Comp	1,363,809.20	875,652.68	488,156.52	(18,873.27)	469,283.25	1,344,935.93
Achievement & Integration	578,389.01	404,402.13	173,986.88	(4,380.65)	169,606.23	574,008.36
Safe School Levy	207,129.60	-	207,129.60	(11,567.16)	195,562.44	195,562.44
Safe School Levy - Intermediate	28,537.86	-	28,537.86	(963.93)	27,573.93	27,573.93
Re-employment	100,000.00	-	100,000.00	(100,000.00)	-	-
Career Technical	257,288.56	-	257,288.56	9,251.12	266,539.68	266,539.68
LTFMR	2,243,720.63	-	2,243,720.63	(7,743.55)	2,235,977.08	2,235,977.08
Building Lease	465,207.55	-	465,207.55	(18,204.71)	447,002.84	447,002.84
Other Adjustments	7,013.05	7,013.05		(2,766.34)	(2,766.34)	4,246.71
Total General NTC	6,538,866.21	2,109,780.94	4,429,085.28	(154,452.34)	4,274,632.94	6,384,413.87
Total NTC Change	(59,694.94)	(941,632.43)	881,937.50	37,165.26	919,102.76	(22,529.68)
Total General fund Levy	15,828,743.85	2,710,066.58	13,118,677.27	103,213.16	13,221,890.43	15,931,957.01
Total General Fund Change	(170,749.28)	(1,487,097.64)	1,316,348.36	611,086.67	1,927,435.03	440,337.39
Total General Fund % Change	-1.07%	-35.43%	11.15%	-120.32%	17.07%	2.84%

Explanation of Levy Changes Payable 2023

General Fund	Amount of Change	Reason For Change
Voter Approved Operating Levy	\$ 177,150	Change in Levy % due to valuation increase and decrease in pupil units
RMV Adjustments	\$ 573,921	Prior year adjustments mainly due to decrease in pupil units
Equity Revenue and Transition Revenue	\$ 50,188	Change in Levy % due to valuation increase and decrease in pupil units
Local Option Revenue	\$ 207,073	Change in Levy % due to valuation increase and decrease in pupil units
Operating Capital	\$ 23,367	Change in Levy % due to valuation increase and decrease in pupil units
Long-Term Facilities Maintenance Revenue	\$ 798,694	Change in Levy % due to valuation increase and decrease in pupil units and shift of aid to debt for final payment of building bonds
Lease Levy	\$ 20,453	Increased debt payment on Montrose Early Childhood Center
Alternative Teacher Compensation (PPD)	\$ (27,393)	Change in Levy % due to valuation increase and decrease in pupil units
Integration	\$ 963	Change in Levy % due to valuation increase and decrease in pupil units
Career Technical	\$ 49,043	Contract changes for designated individuals
General Fund Adjustments	\$ 37,165	Prior year adjustments mainly due to decrease in pupil units
Other	\$ 16,809	Change in levy % due to valuation increase or expenditure estimate
Total General Fund Levy	\$ 1,927,435	

Explanation of Levy Changes Payable 2023

Community Education	Amount of Change	Reason For Change
CE Adjustments	\$ 73,714	Prior year adjustments related to School-Age Care and Abatements Increase in Early Childhood Family Education
Other	\$ 5,689	
Total Community Education	\$ 79,403	

Debt Service	Amount of Change	Reason For Change
Voter approved debt service principal, interest & 5% overlevy	\$ (400,054)	Planned debt service structure
Debt excess-All Categories	\$ (285,207)	MDE adjustment for Debt Service fund balance
Debt Service fund adjustments-All Categories	\$ 1,441,395	Planned debt service structure
Debt Service-OPEB/Pension JOBZ Nonexempt	\$ (2,044,256)	Planned debt service structure for OPEB bond issue
Total Debt Service Levy	\$ (1,288,123)	

Property Value Changes School District Portion

Buffalo-Hanover-Montrose School District #877			December 12, 2022
Estimated Valuations used in Tax Calculations for Final Proposed Pay 2023 Levy			
Combined Values for Hennepin and Wright County			
Category	Pay 2022 Final	Pay 2023 Proposed	Net Change
Referendum Market Value*	\$ 3,849,886,925	\$ 4,588,440,475	\$ 738,553,550
Net % Change in Value			19.18%
Net Tax Capacity*	\$ 44,276,451	\$ 52,561,777	\$ 8,285,326
Net % Change in Value			18.71%
*All values for taxes payable in 2023 are estimates from Hennepin and Wright County			

Property Value Changes Tax Rate Calculations

Buffalo-Hanover-Montrose School District #877
Analysis of Impact of Final 2023 Tax Levy and Rates
Using Final Levy Payable in 2022 as Base Year
Split of Taxes into Voter Approved and Other Local Levies

Tax Rate Calculations Used for Final Tax Rates	2021 Final Levy	2022 Final Levy	2023 Proposed Levy
Voter Approved Levy			
Referendum Market Value Tax Rate	0.11513%	0.10155%	0.09399%
Net Tax Capacity Tax Rate	12.2414%	13.007%	9.940%
Other Local Levies			
Referendum Market Value Tax Rate	0.11747%	0.10177%	0.09897%
Net Tax Capacity Tax Rate	14.6293%	13.539%	11.621%
Totals			
Total Referendum Market Value Tax Rate	0.23260%	0.20332%	0.19296%
Total Net Tax Capacity Tax Rate	26.8708%	26.546%	21.561%

Market Value Exclusion Review

- Specifics
 - Applies to residential homestead property only
 - Eliminates the homestead market value credit
 - Declines to \$0 at a property value of \$413,800
 - Reduces the Taxable Market Value of your property on a sliding scale in relationship to \$76,000 of value
 - Excludes 40% of the value up to \$76,000
 - Adds back 9% of the value over \$76,000
- Effects on property values
 - Artificially reduces your taxable market value
 - The exclusion is the difference between your Estimated Market Value for 2022 and your Taxable Market Value for 2022 as shown on your tax statement
 - Artificially reduces the net tax capacity of the school district causing a higher tax rate
- Effects on taxes
 - Shifted state paid credits onto local levies
 - Created a greater net tax capacity tax rate
 - Shifted tax burden among the different property classes

Impact on Taxpayers School Portion Only

Buffalo-Hanover-Montrose School District #877 **December 12, 2022**

**Analysis of Impact of Final 2023 Tax Levy and Rates
Final Tax Statement Estimates Including Operating Referendum
Using Final Levy Payable in 2022 as Base Year**

Tax Impact on Various Classes of Property-School Portion Only	2021 Final Levy	2022 Final Levy	2023 Proposed Levy	Difference From Prior Year
Residential Homestead Property				
\$100,000	\$ 425	\$ 394	\$ 348	\$ (46)
\$150,000	\$ 688	\$ 640	\$ 562	\$ (78)
\$200,000	\$ 951	\$ 886	\$ 776	\$ (110)
\$220,000	\$ 1,056	\$ 985	\$ 861	\$ (124)
\$300,000	\$ 1,476	\$ 1,379	\$ 1,204	\$ (175)
\$400,000	\$ 2,002	\$ 1,872	\$ 1,632	\$ (240)
Commercial/Industrial Property				
\$75,000	\$ 477	\$ 451	\$ 387	\$ (64)
\$100,000	\$ 636	\$ 602	\$ 516	\$ (86)
\$105,265	\$ 669	\$ 633	\$ 544	\$ (89)
\$250,000	\$ 1,724	\$ 1,636	\$ 1,399	\$ (237)
Agricultural Homestead Property				
\$400,000.00 Ag Homestead+	\$ 1,220	\$ 1,152	\$ 991	\$ (161)
\$600,000.00 Ag Homestead+	\$ 1,488	\$ 1,417	\$ 1,207	\$ (210)
\$800,000.00 Ag Homestead+	\$ 1,757	\$ 1,683	\$ 1,422	\$ (261)
\$1,000,000.00 Ag Homestead+	\$ 2,026	\$ 1,948	\$ 1,638	\$ (310)

Referendum revenue aid and levy based on an estimated 5,753.60 adjusted pupil units submitted to MDE by the school district

Referendum market values are based on an estimated 19.18% average increase for Wright and Hennepin Counties for taxes payable in 2023

Net Tax Capacity values are based on an estimated 18.71% average increase for Wright and Hennepin Counties for taxes payable in 2023

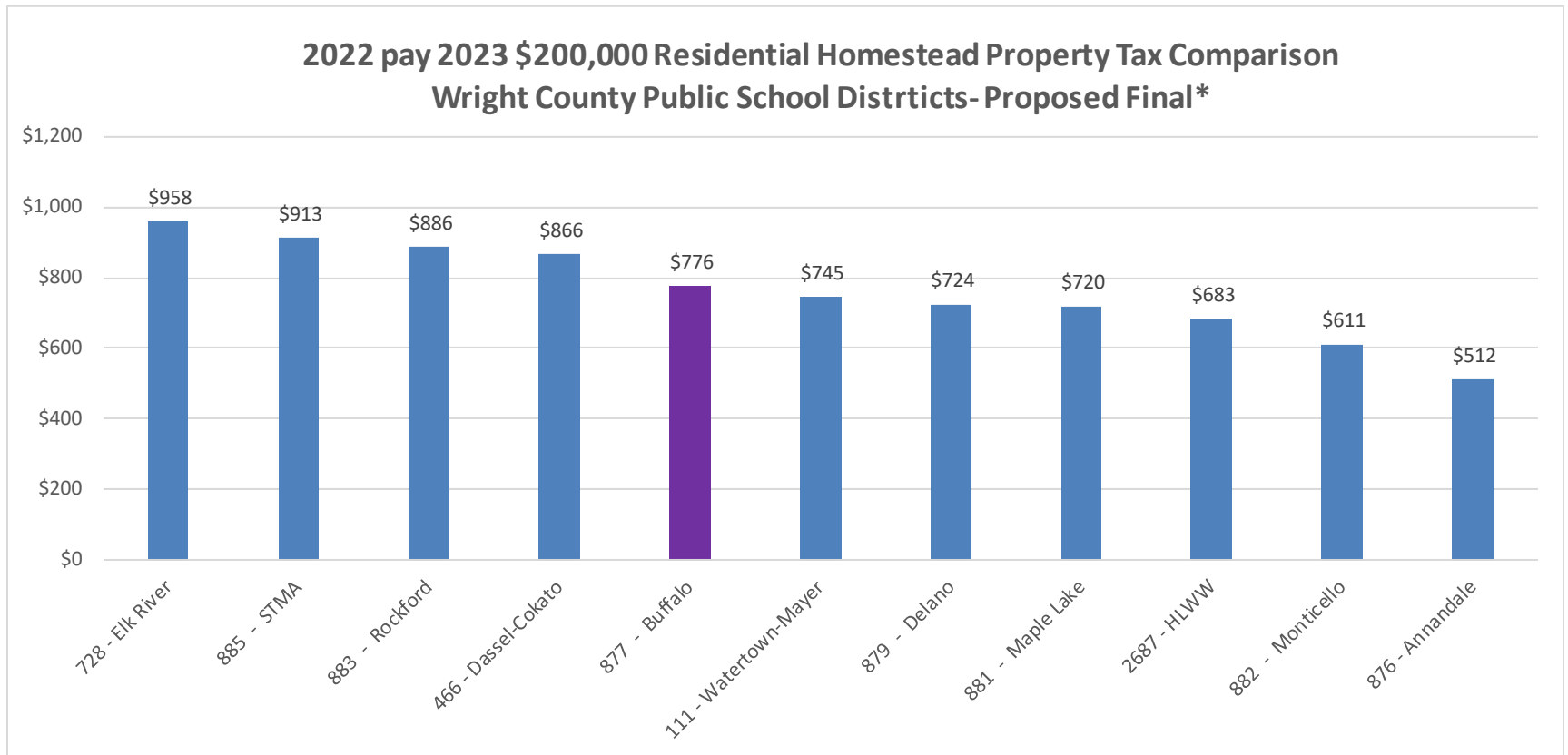
Value of \$200,000.00 was assumed for the house, garage, and 1 acre for Ag Homestead Property

Individual Property Example

Truth In Taxation

	Wright County Parcel			Hennepin County Parcel		
	2022	2023	Net Change	2022	2023	Net Change
Estimated Market Value	\$ 181,900	\$ 211,300	\$ 29,400	\$ 430,000	\$ 505,000	\$ 75,000
EMV % Change			16.2%			17.4%
Taxable Market Value	\$ 161,000	193,100	\$ 32,100	\$ 430,000	505,000	\$ 75,000
TMV % Change			19.9%			17.4%
Market Value Exclusion	\$ 20,900	\$ 18,200	\$ (2,700)	\$ -	\$ -	\$ -
Voter Approved Levies						
RMV Levy	\$ 185	\$ 199	\$ 14	\$ 437	\$ 475	\$ 38
NTC Levy	\$ 208	\$ 192	\$ (16)	\$ 559	\$ 502	\$ (57)
Total Voter Approved Levy	\$ 393	\$ 391	\$ (2)	\$ 996	\$ 977	\$ (19)
Other Local Levies						
RMV Levy	\$ 185	\$ 209	\$ 24	\$ 438	\$ 500	\$ 62
NTC Levy	\$ 219	\$ 224	\$ 5	\$ 582	\$ 587	\$ 5
Total Other Local Levies	\$ 404	\$ 433	\$ 29	\$ 1,020	\$ 1,087	\$ 67
Voter Approved Levy	\$ 393	\$ 391	\$ (2)	\$ 996	\$ 977	\$ (19)
Other Local Levies	\$ 404	\$ 433	\$ 29	\$ 1,020	\$ 1,087	\$ 67
Total Tax Amount Proposed Final Levy	\$ 797	\$ 824	\$ 27	\$ 2,016	\$ 2,063	\$ 48

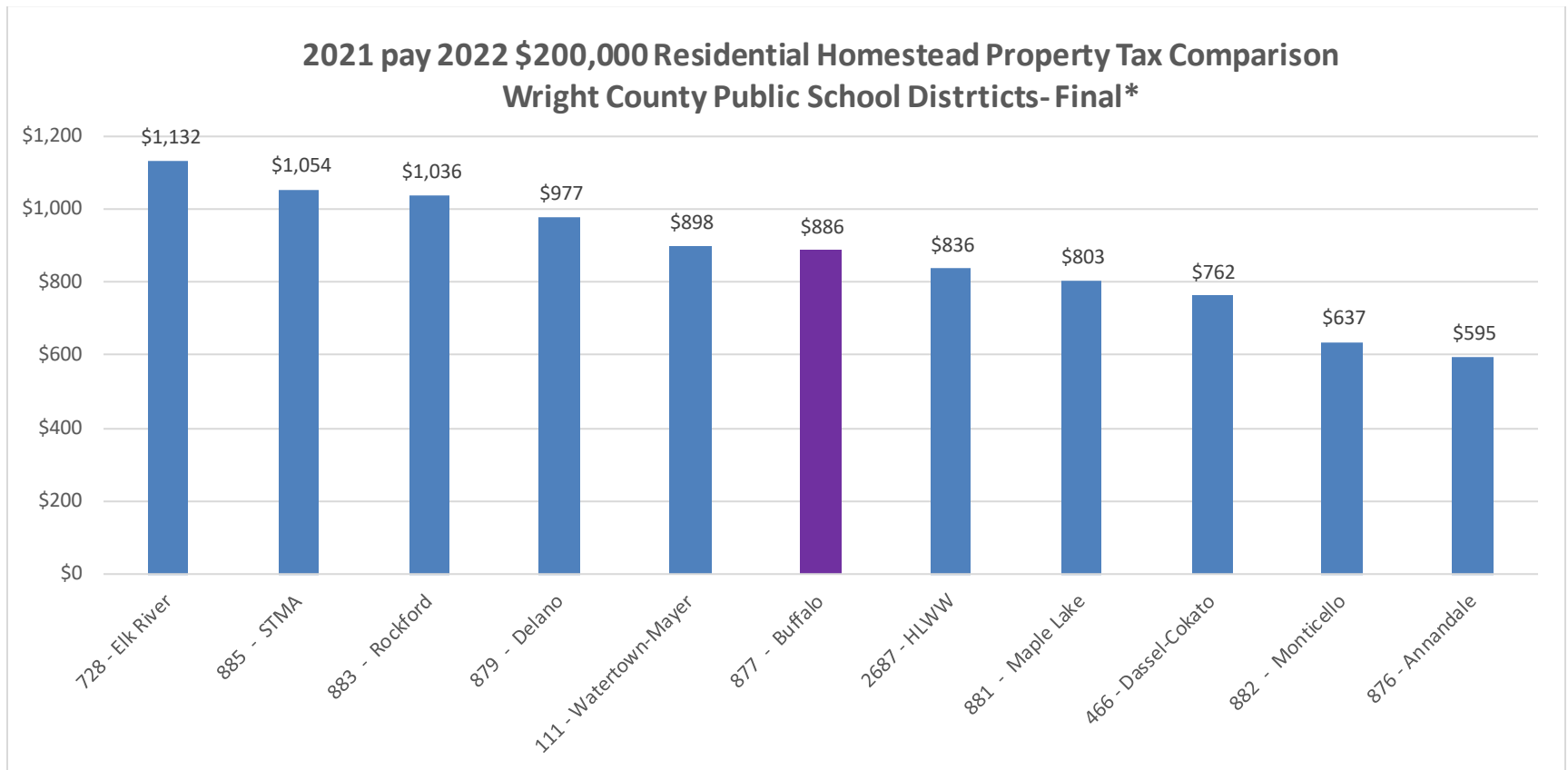
Proposed Property Tax Comparison Truth In Taxation



*Source - Wright County, Minnesota Auditor/Treasurer's Office Property Taxes, Values, Levies, and Rates

<https://www.co.wright.mn.us/780/Property-Taxes-Values-Levies-and-Rates>

Proposed Property Tax Comparison – Final Prior Year



*Source - Wright County, Minnesota Auditor/Treasurer's Office Property Taxes, Values, Levies, and Rates

<https://www.co.wright.mn.us/780/Property-Taxes-Values-Levies-and-Rates>

State Property Tax Refunds

- State of Minnesota has two tax refund programs and one tax deferral program available for owners of homestead property
- These programs may reduce the net tax burden for local taxpayers, but only if you take time to complete and send in the forms
- For help with the forms and instructions:
 - Consult your tax professional, or
 - Visit the Department of Revenue website at www.revenue.state.mn.us

State Property Tax Refunds Homestead Credit Refund aka Regular Refund

- Available to all owners of homestead property
 - Owned and lived in your home on January 2, 2022
- Annual income must be approximately \$119,790 or less (income limit is higher if you have dependents)
- Refund is a sliding scale, based on total property taxes and income
 - Especially helpful for those with lower incomes
- Maximum refund is \$2,930
- Refund for renters also available
- Fill out state tax form M-1PR

State Property Tax Refunds

Renter's Property Tax Refund aka Regular Refund

- Available to renters who paid rent in Minnesota
- Lived in a building where the owner was assessed property tax
- MN Resident having lived in MN for at least 183 days
- Annual income must be approximately \$64,920 or less (income limit is higher if you have dependents)
- Refund is a sliding scale, based on total property taxes and income
 - Especially helpful for those with lower incomes
- Maximum refund is \$2,280
- Fill out state tax form M-1PR

State Property Tax Refunds

Special Property Tax Refund

- Available for all homestead properties with a gross tax increase of more than 12% and \$100 or more over the prior year
- Owned and occupied your home on January 2, 2021 and January 2, 2022 – Property taxes payable 2023
- Refund is 60% of the amount by which the tax increase exceeds the greater of 12% or \$100, up to a maximum of \$1,000
- Increase was not due to improvements you made to the property
- No income limits
- Fill out state tax form M-1PR

Senior Citizen Property Tax Deferral

- Allows people 65 years of age or older with a household income of \$60,000 or less to defer a portion of the property taxes on their home
- Property taxes paid in any year limited to 3% of household income based on prior year income
- Additional taxes are deferred, but not forgiven
- State charges variable interest rate not to exceed 5% on deferred taxes and attaches a lien to the property
- The deferred property taxes plus accrued interest must be paid when the home is sold or the homeowner(s) dies
- Must have lived in, owned your home, and had it homesteaded for the last 15 years
- The property may not have a reverse mortgage, be in a life estate, or have a governmental lien

Next Steps

- Tonight
 - Board will accept public comments and questions on the proposed final levy
 - Board certifies the final amount of tax levy payable in 2023
- Final levy is certified to the county auditor by December 29, 2022

Comments and Questions