MEMORANDUM

TO: Tom Jerome, Superintendent

Independent School District No. 682 (Roseau Public Schools), Minnesota

FROM: Andrea B. Hedtke

Dorsey & Whitney LLP

DATE: July 17, 2025

RE: November 4, 2025 – Special Election (Levy)

The following sets forth, in chronological order, some of the various deadlines, notice requirements, and other procedural steps with respect to the District's upcoming special election scheduled for November 4, 2025. If you have any questions regarding this information or the special election generally, please feel free to contact me at 612.492.6912 or <a href="https://heelines.com/heelines/heel

PLEASE NOTE THAT THIS IS NOT INTENDED TO CAPTURE THE ENTIRETY OF MINNESOTA ELECTIONS LAW

Date	Action
July 16, 2025	☐ Consideration of Election Resolution
August 12, 2025	☐ Last day to give the Notice of Special Election to each County Auditor. (ATTACHMENT A – FORM OF NOTICE OF SPECIAL ELECTION)
August 22, 2025	☐ Last day to give the Notice of Special Election to the Commissioner of Education. (ATTACHMENT A - FORM OF NOTICE OF SPECIAL ELECTION)

September 18, 2025	☐ Following School Board approval, and before absentee (in person) voting begins on September 19, 2025, the School District Clerk shall:			
	(a) determine the following:			
	 absentee voting location (either the District office or a county auditor's office, pursuant to an agreement); 			
	2. any expansion beyond regular business hours;			
	3. and any temporary absentee voting locations*,			
	and			
	(b) email such location, its specific hours and days (noting any holidays or scheduled breaks), and any temporary locations* to each County Auditor and the Secretary of State at elections.dept@state.mn.us with "ISD 682 - Absentee Voting Information" in the subject line.			
	*Note that expanded hours/additional temporary absentee voting locations may not be added after September 5, 2025.			
	☐ Additionally, post this Absentee Voting Information on the District website until 8:00 p.m. on election day.			
September 19, 2025	☐ Absentee (in person) voting begins; absentee ballots must be ready for use.			
	□ Absentee Ballot Board members must be appointed by this date. (ATTACHMENT B − FORM OF RESOLUTION APPOINTING ELECTION JUDGES AND ABSENTEE BALLOT BOARD MEMBERS (Best practice is to appoint both Absentee Ballot Board Members and Election Judges in a single resolution but they may be split into two resolutions.)			
	☐ Last day for School District Clerk to mail absentee ballots to voters on the permanent absentee ballot list.			
	☐ Have ballot proofs created and reviewed by legal counsel <u>prior to</u> this date.			
September 20, 2025 to October 20, 2025	☐ First and last potential days to mail Notice of Special Election to every taxpayer in the District.			
	(ATTACHMENT A - FORM OF NOTICE OF SPECIAL ELECTION)			

October 10, 2025	□ Last day for School Board to appoint election judges. (ATTACHMENT B – FORM OF RESOLUTION APPOINTING ELECTION JUDGES AND ABSENTEE BALLOT BOARD MEMBERS) Note: If the Board determines that additional election judges will be required, the Board may pass a resolution authorizing appointment within the 25 days before the special election.		
October 10, 2025	<u>IF</u> the most recently adopted Resolution Establishing Combined Polling Places contained any changes to any locations of combined polling places, last day to send, by nonforwardable mail, a Notice of Change in Polling Place Location to every affected household with at least one registered voter stating the location of the new polling place. A notice that is returned as undeliverable must be forwarded immediately to the county auditor.		
	ATTACHMENT NOT PROVIDED; PLEASE REQUEST IF NEEDED		
	Required <u>only</u> where combined polling places are being used.		
October 21, 2025	□ Last day to publish the <i>first</i> Notice of Special Election in the District's official newspaper. Note: Notice must be published once each week for at least two consecutive weeks, with the last publication being at least one week before the date of the special election. (ATTACHMENT A – FORM OF NOTICE OF SPECIAL ELECTION)		
October 24, 2025	☐ Last day to post the Notice of Special Election in the administrative offices of the District. (ATTACHMENT A – FORM OF NOTICE OF SPECIAL ELECTION)		
October 26, 2025 to November 1, 2025	□ Where an electronic voting system is being used at a counting center, if daily legal newspaper, publish for the first time Notice of Exact Location(s) of Counting Center(s). (ATTACHMENT D – FORM OF NOTICE OF EXACT LOCATION(S) OF COUNTING CENTER(S))		
October 28, 2025	□ Last day to publish the <i>second</i> Notice of Special Election in the District's official newspaper. Note: Notice must be published once each week for at least two consecutive weeks, with the last publication being at least one week before the date of the special election. (ATTACHMENT A – FORM OF NOTICE OF SPECIAL ELECTION)		
October 31, 2025	☐ Last day to post a Sample Ballot in the administrative offices of the District.		

October 31, 2025	□ Last day to conduct the public accuracy test of the optical scan voting system. Note: Notice of the time and place of the test must be published in the District's official newspaper at least five (5) days before the test (ATTACHMENT C – FORM OF NOTICE OF TESTING OF OPTICAL SCAN SYSTEM)
November 3, 2025	□ Where an electronic voting system is being used at a counting center, if daily legal newspaper, publish for the second time in the newspaper of widest circulation, Notice of Exact Location(s) of Counting Center(s) on the day preceding the special election. (ATTACHMENT D – FORM OF NOTICE OF EXACT LOCATION(S) OF COUNTING CENTER(S))
October 27, 2025 to November 3, 2025	□ Where an electronic voting system is being used at a counting center, if weekly newspaper, publish Notice of Exact Location(s) of Counting Center(s) once during the week preceding the special election. (ATTACHMENT D – FORM OF NOTICE OF EXACT LOCATION(S) OF COUNTING CENTER(S))
November 4, 2025 Election Day	☐ Post <i>two</i> Sample Ballots in each polling place before the polls opening.
November 7, 2025 to November 14, 2025	☐ Last day for School Board to meet and canvass returns of the special election. (ATTACHMENT E - FORM OF RESOLUTION CANVASSING RETURNS OF SPECIAL ELECTION)
November 14, 2025 to November 21, 2025	□ Notice of contest period expires. (ATTACHMENT F - FORM OF CERTIFICATE REGARDING CONTEST OF SPECIAL ELECTION)
November 28, 2025	☐ Last day to notify Commissioner of Education of the certified vote totals. (ATTACHMENT E – FORM OF RESOLUTION CANVASSING RETURNS OF SPECIAL ELECTION)

***POST-ELECTION DOCUMENT FORMS:

- (1) (ATTACHMENT G FORM OF CERTIFICATE OF CLERK)
- (2) (ATTACHMENT H FORM OF CERTIFICATE OF CLERK AS TO FILING, MAILING, PUBLISHING, AND POSTING)
- (3) (ATTACHMENT I FORM OF OFFICIAL RETURNS AND SUMMARY STATEMENTS OF JUDGES OF SPECIAL ELECTION)

List of Attachments:

ATTACHMENT A - FORM OF NOTICE OF SPECIAL ELECTION

ATTACHMENT B – FORM OF RESOLUTION APPOINTING ELECTION JUDGES AND ABSENTEE BALLOT BOARD MEMBERS

ATTACHMENT C – FORM OF NOTICE OF TESTING OF OPTICAL SCAN SYSTEM **ATTACHMENT D** – FORM OF NOTICE OF EXACT LOCATION(S) OF COUNTING CENTER(S)

ATTACHMENT E - FORM OF RESOLUTION CANVASSING RETURNS OF SPECIAL ELECTION

ATTACHMENT F - FORM OF CERTIFICATE REGARDING CONTEST OF SPECIAL ELECTION

ATTACHMENT G - FORM OF CERTIFICATE OF CLERK

ATTACHMENT H - FORM OF CERTIFICATE OF CLERK AS TO FILING, MAILING, PUBLISHING, AND POSTING

ATTACHMENT I - FORM OF OFFICIAL RETURNS AND SUMMARY STATEMENTS OF JUDGES OF SPECIAL ELECTION

When using each to the above-listed Attachments, please copy and paste into a separate document and remove the words "FORM OF" at the top.

Enclosures

ATTACHMENT A

FORM OF

NOTICE OF SPECIAL ELECTION

INDEPENDENT SCHOOL DISTRICT NO. 682 (ROSEAU PUBLIC SCHOOLS), MINNESOTA

NOTICE IS HEREBY GIVEN that a special election has been called and will be held in and for Independent School District No. 682 (Roseau Public Schools), Minnesota, on November 4, 2025, between the hours of 7:00 a.m. and 8:00 p.m. to vote on the following question:

School District Question Approval of New School District Referendum Revenue Authorization

The board of Independent School District No. 682 (Roseau Public Schools), Minnesota has proposed to increase the School District's general education revenue by \$1,000 per pupil, subject to an annual increase at the rate of inflation. The proposed new referendum revenue authorization would be first levied in 2025 for taxes payable in 2026 and applicable for ten (10) years unless otherwise revoked or reduced as provided by law.



Shall the new referendum revenue authorization proposed by the board of Independent School District No. 682 (Roseau Public Schools), Minnesota be approved?

BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE

PASSAGE OF THIS REFERENDUM WILL RESULT IN AN INCREASE IN YOUR PROPERTY TAXES

For the ballot question, the property tax portion of the revenue authorized will require an estimated referendum tax rate of 0.1903% for taxes payable in 2026 of the referendum market value of all classes of taxable property in the School District, as defined by Minnesota Statutes, Section 126C.01, Subdivision 3, which excludes certain agricultural property, seasonal property and post-secondary student housing.

The projected annual dollar increases for typical residential homesteads, apartments, commercial-industrial properties, and most other classes of property within the School District are as shown in the table below, subject to an annual increase at the rate of inflation.

Agricultural property will pay taxes for the proposed referendum based only on the value of the house, garage and one acre of land. Seasonal recreational residential property (*i.e.*, cabins) will pay no taxes for the proposed referendum.

The figures in the following table are based on School District taxes for the new referendum revenue authorization only and do not include tax levies for other purposes:

Type of Property	Estimated Market Value	Estimated Taxes for Referendum Only	
		Annual	Monthly
	\$100,000	190	16
	125,000	238	20
	150,000	285	24
	175,000	333	28
	200,000	381	32
	225,000	428	36
	250,000	476	40
Residential	300,000	571	48
Homesteads,	350,000	666	55
Apartments,	400,000	761	63
and Commercial-	450,000	856	71
Industrial Property	500,000	951	79
	600,000	1,142	95
	700,000	1,332	111
	800,000	1,522	127
	900,000	1,712	143
	1,000,000	1,903	159
	1,250,000	2,378	198
	1,500,000	2,854	238
	2,000,000	3,805	317

The polling place and precincts served by the polling place for the special election will be as follows:

Combined Polling Place:	Precincts Served:
Roseau City Center	This combined polling place serves all territory
121 Center Street East	in Independent School District No.682.
Roseau, MN 56751	_

All qualified electors residing in the School District may cast their ballots at the polling place listed above during the polling hours specified above.

A voter must be registered to vote to be eligible to vote in the special election. Unregistered individuals may register to vote at the polling place on Election Day.

Dated: July 16, 2025.		BY ORDER OF THE SCHOOL BOARD	
	/s/	, Clerk	

ATTACHMENT B

FORM OF

RESOLUTION APPOINTING ELECTION JUDGES AND ABSENTEE BALLOT BOARD MEMBERS

CERTIFICATION OF MINUTES RELATING TO SPECIAL ELECTION

Issuer: Independent School District No. 682 (Roseau Public Schools), Minnesota
Governing Body: School Board
Kind, date, time and place of meeting: A regular meeting held on, 2025 a 5:15 p.m. in the Roseau School Board Meeting Room.
Members present:
Members absent:
Documents attached:
Minutes of said meeting (including):
RESOLUTION RELATING TO APPOINTING ELECTION JUDGES AND ABSENTEE BALLOT BOARD MEMBERS FOR THE NOVEMBER 4, 2025 SCHOOL DISTRICT SPECIAL ELECTION
I, the undersigned, being the duly qualified and acting recording officer of the public corporation referred to in the title of this certificate, certify that the documents attached hereto, at described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said corporation, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting; and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law.
WITNESS my hand officially as such recording officer on, 2025.
School District Clerk

Member	introduced the following resolution and moved its adoption,
which motion	was seconded by Member:
ABSE	UTION RELATING TO APPOINTING ELECTION JUDGES AND STEE BALLOT BOARD MEMBERS FOR THE NOVEMBER 4, 2025 OL DISTRICT SPECIAL ELECTION
	RESOLVED by the School Board (the Board) of Independent School District No. ablic Schools), Minnesota (the School District) as follows:
It is he	reby found, determined and declared as follows:
	The following individuals, each of whom is qualified to serve as an election judge, pointed as judges of election for the School District's special election on 025 to act as such at the polling places listed below:
Roseau City (121 Center St Roseau, MN	reet East
2. the results to the	The election judges shall act as clerks of election, count the ballots cast and submit the Board for canvass in the manner provided for other school district elections.
• • •	The following individuals, each of whom is qualified to serve as an election judge, ointed as absentee ballot board members for the School District's special election 4, 2025, to act as such at the absentee voting location listed below:
[insert absent [insert addres	ee voting location]s

4. The following individuals, each of whom is qualified to serve as an election judge, are hereby designated to deliver absentee ballots to hospital patients and residents of

nealth care facilities in accordance with Minnesota Statutes, Section 203B.11, subdivision 1 february facilities in accordance with Minnesota Statutes, Section 203B.11, subdivision 1 february facilities in accordance with Minnesota Statutes, Section 203B.11, subdivision 1 february facilities in accordance with Minnesota Statutes, Section 203B.11, subdivision 1 february facilities in accordance with Minnesota Statutes, Section 203B.11, subdivision 1 february facilities in accordance with Minnesota Statutes, Section 203B.11, subdivision 1 february facilities in accordance with Minnesota Statutes, Section 203B.11, subdivision 1 february facilities in accordance with Minnesota Statutes, Section 203B.11, subdivision 1 february facilities in accordance with Minnesota Statutes, Section 203B.11, subdivision 1 february facilities in accordance with Minnesota Statutes, Section 203B.11, subdivision 1 february facilities in accordance with Minnesota Statutes, Section 203B.11, subdivision 1 february facilities in accordance with Minnesota Statutes, Section 203B.11, subdivision 1 february facilities in accordance with Minnesota Statutes, Section 203B.11, subdivision 1 february facilities in accordance with Minnesota Statutes facilities in accordance with Minnesota Statutes facilities in accordance with Minnesota Statutes facilities fa	for
Upon vote being taken thereon, the following voted in favor thereof	
and the following voted against the same:	
whereupon the resolution was declared duly passed and adopted.	

ATTACHMENT C

FORM OF

NOTICE OF TESTING OF OPTICAL SCAN SYSTEM

INDEPENDENT SCHOOL DISTRICT NO. 682 (ROSEAU PUBLIC SCHOOLS), MINNESOTA

	NOTICE IS HEREBY GIVEN that Indepensely, Minnesota shall perform a public accurate the District's November 4, 2025 special elements.	acy test of the optical	,	
	The test shall be conducted at [insert address	ss] on	_, 2025 at	_[a][p].m
	The test is open to the public.			
questic	Please contact [insert contact], [insert tons.	itle], at [insert conta	act's phone #	with any
Dated:	, 2025.	BY ORDER OF TH	IE SCHOOL B	OARD
		/s/		, Clerk

ATTACHMENT D

FORM OF

NOTICE OF EXACT LOCATION(S) OF COUNTING CENTER(S)) INDEPENDENT SCHOOL DISTRICT NO. 682 (ROSEAU PUBLIC SCHOOLS), MINNESOTA

NOTICE IS HEREBY GIVEN that the election judges shall count the ballots cast at the special election that has been called and will be held in and for Independent School District No. 682 (Roseau Public Schools), Minnesota, on Tuesday, November 4, 2025 between the hours of 7:00 a.m. and 8:00 p.m. at the following locations:

Head Election Judge

121 Center Street Roseau, MN 5675		——————————————————————————————————————	
Absentee Ballots:			
[insert absentee vo [insert address]	ting location]		
Dated:	, 2025.	BY ORDER OF THE	E SCHOOL BOARD
		/s/	Clark

Polling Place:
Roseau City Center

ATTACHMENT E

FORM OF

RESOLUTION CANVASSING RETURNS OF SPECIAL ELECTION CERTIFICATION OF MINUTES RELATING TO SPECIAL ELECTION

Issuer: Independent School District No. 682 (Roseau Public Schools), Minnesota
Governing Body: School Board
Kind, date, time and place of meeting: A [regular][special] meeting held on, 2025 at 5:15 p.m. in the Roseau School Board Meeting Room.
Members present:
Members absent:
Documents attached:
Minutes of said meeting (including):
RESOLUTION RELATING TO CANVASSING RETURNS OF SPECIAL ELECTION
I, the undersigned, being the duly qualified and acting recording officer of the public corporation referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said corporation, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting; and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law. WITNESS my hand officially as such recording officer on
School District Clerk

The Clerk presented affidavits showing filing, mailing, publishing and posting of notice, in accordance with the resolution adopted July 16, 2025, of the special election held November 4, 2025, to vote on the question of revoking the existing referendum revenue authorization and approving a new referendum revenue authorization. The Clerk also presented the Official Returns and Summary Statements of Judges. The affidavits and the Official Returns and Summary Statements of Judges were duly examined, approved and ordered placed on file in the office of the Clerk.

Member	introduced th	ne following	resolution	and	moved	its	adoption
which motion was seconded by Me	mber		:				
RESOLUTION RELATING TO C	ANVASSINO	G RETURNS	OF SPEC	IAL	ELECT	IOI	V

BE IT RESOLVED by the School Board of Independent School District No. 682 (Roseau Public Schools), Minnesota that the special election held in and for the School District on November 4, 2025, was in all respects duly and legally called and held, the returns thereof have been duly canvassed, and the votes cast at the special election for and against the question submitted to the electors was as follows:

School District Question Approval of New School District Referendum Revenue Authorization

The board of Independent School District No. 682 (Roseau Public Schools), Minnesota has proposed to increase the School District's general education revenue by \$1,000 per pupil, subject to an annual increase at the rate of inflation. The proposed new referendum revenue authorization would be first levied in 2025 for taxes payable in 2026 and applicable for ten (10) years unless otherwise revoked or reduced as provided by law.



Shall the new referendum revenue authorization proposed by the board of Independent School District No. 682 (Roseau Public Schools), Minnesota be approved?

BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE

Votes	Votes	Spoiled, Defective or	TOTAL
<u>YES</u>	<u>NO</u>	Blank Ballots	<u>VOTES</u>

The ballot question, having [not] received the approval of a majority of the votes cast, is hereby declared [not] to have carried.

Pursuant to Minnesota Statutes, Section 126C.17, subdivision 9(e) and Section 205A.07, subdivision 3a, the Clerk is hereby instructed to notify the Commissioner of Education of the results of the special election and to provide the certified vote totals for each ballot question in written form within 15 days after the results have been certified by the Board.

written form within 15 days after the results have been certified by the Board.
Upon vote being taken thereon, the following voted in favor thereof:
and the following voted against the same:
whereupon the resolution was declared duly passed and adopted and was signed by the Chairperson and attested by the Clerk.
Chairperson
Attest:

School District Clerk

ATTACHMENT F

FORM OF

CERTIFICATE REGARDING CONTEST OF SPECIAL ELECTION

The undersigned, being the duly qualified and acting Clerk of Independent School District No. 682 (Roseau Public Schools), Minnesota attests and certifies that I have not been served with a notice of contest of the special election held on November 4, 2025, as of the date hereof, said date being more than seven days after the canvass of votes of the special election.

WITNESS my hand officially as Clerk this ____ day of _______, 2025.

School District Clerk

ATTACHMENT G

FORM OF

CERTIFICATE OF CLERK

The undersigned, being the duly qualified and acting Clerk of Independent School District No. 682 (Roseau Public Schools), Minnesota (the District), attests and certifies that:

- 1. I have legal custody of the original Official Returns and Summary Statements of Judges from which the attached copies were transcribed.
- 2. I have carefully compared the attached copies with the original Official Returns and Summary Statements of Judges.
- 3. I find the attached copies to be true, correct and complete copies of the Official Returns and Summary Statements of Judges appointed for the polling place indicated and acting at the special election held in the District on November 4, 2025.
- 4. The form of ballot attached to the Official Returns and Summary Statements of Judges is a true and correct copy of the ballot which I caused to be prepared for use at the special election and which was actually used at the special election.

WITNESS my hand officially as Clerk this	day of	, 2025.
	School District Clerk	

ATTACHMENT H

FORM OF

CERTIFICATE OF CLERK AS TO FILING, MAILING, PUBLISHING, AND POSTING OFFICIAL NOTICE OF SPECIAL ELECTION AND SAMPLE BALLOT

		ng Clerk of Independent School District
No. 682 (Roseau Public Schools)), Minnesota (the District)	, attests and certifies that:
	ith each County Auditor	not less than 84 days before the special written notice of the Notice of Special is attached hereto.
special election), I caused to be	filed with the Commission	at least 74 days before the date of the oner of Education written notice of the he written notice is attached hereto.
45 days before the special election	on) I caused to be mailed	the not less than 15 days nor more than the Notice of Special Election to every written notice is attached hereto.
less than 14 days before the date published in the District, the I consecutive weeks before the da	of the special election), I Notice of Special Election, the of the special election,	, 2025 (the first date being not caused to be published in a newspaper on, once each week for at least two with the last publication being at least and correct copy of the affidavit of
special election), I caused to be p	osted, for public inspection	date not less than 10 days before the on, the Notice of Special Election, at the copy of the Notice of Special Election
election), I caused to be posted	, for public inspection, the vember 4, 2025, two samp	e not less than 4 days before the special he sample ballot, at the administrative ble ballots, at each polling place. A true D.
results are canvassed by the Bo written notification of the results	pard), I caused to be filed of the special election and copy of the written not	not more than 15 days after the date the l with the Commissioner of Education d the certified vote totals for each ballot ification of the results of the special estion are attached hereto.

WITNESS my hand officially as Clerk	this day of _		, 2025.
	Clerk		
Subscribed and sworn to before me this	day of	, 2025.	
Notary Public			

ATTACHMENT I

FORM OF

OFFICIAL RETURNS AND SUMMARY STATEMENTS OF JUDGES OF SPECIAL ELECTION AS TO VOTE ON THE LEVY REFERENDUM QUESTION OF INDEPENDENT SCHOOL DISTRICT NO. 682 (ROSEAU PUBLIC SCHOOLS), MINNESOTA

School District Question Approval of New School District Referendum Revenue Authorization

The board of Independent School District No. 682 (Roseau Public Schools), Minnesota has proposed to increase the School District's general education revenue by \$1,000 per pupil, subject to an annual increase at the rate of inflation. The proposed new referendum revenue authorization would be first levied in 2025 for taxes payable in 2026 and applicable for ten (10) years unless otherwise revoked or reduced as provided by law.



Shall the new referendum revenue authorization proposed by the board of Independent School District No. 682 (Roseau Public Schools), Minnesota be approved?

BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE

Votes YES	Votes NO	<u>Undervotes</u>	<u>Overvotes</u>	Total Votes
WITNESS or	ır hands as elect	ion officers this _	day of	, 2025.

(ATTACH COPY OF OFFICIAL BALLOT)