

## MEMORANDUM

TO: Centennial School Board & Dr. Jeff Holmberg, Superintendent  
FROM: Patrick Chaffey, Executive Director of Business Services  
DATE: August 17, 2026  
RE: First Reading - Proposed 2026 Payable 2027 Tax Levy

### **Recommendation**

No action at this time.

### **Background**

State statutes require that school districts certify proposed property taxes payable in 2027 by September 30, 2026.

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 need adjustments. Levying a specific dollar amount prevents further increases.

As in past years, I am recommending the board approve the proposed 2026 payable 2027 property tax levy at maximum to allow for the necessary updates.

Statutes also require a hearing to be conducted before certifying the final levy. The regular school board meeting at which the Truth in Taxation hearing will be conducted is December 7, 2026, at 6:30 pm.

### **2026 Payable 2027 Levy Timeline**

|                                                             |                                                                                                                                    |
|-------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| March to August 28, 2026                                    | Various data submissions to MDE for levy calculations.                                                                             |
| September 8, 2026                                           | Deadline for MDE to certify initial levy limitations to school districts.                                                          |
| September 30, 2026                                          | Deadline for data changes to MDE.<br>Deadline for school districts to certify proposed property tax levies to home county auditor. |
| November 24, 2026                                           | Deadline for county auditor to deliver notice of proposed property taxes for all taxing authorities to each taxpayer.              |
| After November 24, 2026<br>but before final levy is adopted | Truth in Taxation Hearing<br>December 1, 2025 @ 6:30pm – TNT and Levy Adoption                                                     |
| Five business days after<br>December 20, 2026               | Deadline for school districts to adopt final property tax levy.                                                                    |

### **Attachments**

None