

# **Calendar for Proposed Property Taxes, Public Hearings, and Final Property Taxes for Payable 2011**

**On or Before September  
15, 2010**

Each city over 500 population certifies to the county auditor the date that it has selected for its public hearing. If not certified by this date, the county auditor will assign the hearing date.

**On or Before September  
15, 2010**

Each "taxing authority" other than a school district adopts a proposed budget for payable 2011 and certifies it's proposed (or, in the case of a township, it's final) property tax levy for payable 2010 to the county auditor. "Taxing authority other than a school district" includes all counties, all cities regardless of their population, all towns, and all special taxing districts. No local units of government except school districts are exempt from this requirement. (See the requirement for school districts below).

Non-school taxing authorities still negotiating an agreement for the sharing, merger, or consolidation of services must include with the proposed levy certification a notification of the specific service or services involved in the agreement that is not yet finalized.

**On or Before September 30,  
2010**

Each school district certifies to the county auditor the date that it has selected for its public hearing

**On or Before September 30,  
2010**

Each school district certifies its proposed property tax levy for payable 2011 to the county auditor. School districts still negotiating an agreement for the sharing, merger, or consolidation of services must include with the proposed levy certification a notification of the specific service or services involved in the agreement that is not yet finalized.

**Note:** This deadline may be extended until October 7 if a school district reaches an agreement with their home county auditor to the extension.

**On or Before October 5,  
2010**

In the case of a school district, a city, or a special taxing district located in two or more counties, the home county auditor must certify the proposed local tax rate to the other county auditor(s).

**Note:** This deadline is extended until October 10 in the case of a school district located in two or more counties that was granted an extension to submit their proposed levy.

**On or Before October 7,  
2010**

Each school district who agreed to extension with their home county auditor certifies its proposed property tax levy for payable 2011 to the county auditor.

**On or Before October 10,  
2010 (effectively October  
11 for 2010)**

Taxing authorities that were still negotiating an agreement for the sharing, merger, or consolidation of services at the time that the proposed levy had to be certified must certify the amended portion of their proposed property tax levies at this time to reflect the result of the negotiated agreement.

**On or Before October 10,  
2010 (effectively October  
11 for 2010)**

In the case of a school district located in two or more counties that was granted an extension to submit their proposed levy, the home county auditor must certify the proposed local tax rate to the other county auditor(s).

**After November 10, 2010  
and on or Before  
November 24, 2010**

The county auditor prepares and the county treasurer delivers a parcel specific notice of proposed property taxes by first class mail to each property owner at the address listed on the county's assessment roll for the taxes payable year 2011. The date, time, and place for the scheduled public hearing for the county, school district, metropolitan special taxing districts, and city (if the property is located within a city over 500 population) will be shown along with other information. The Department of Revenue is to prescribe the form of the parcel specific notice to be used.

**November 25 Through  
December 26, 2010**

Counties, school districts, cities over 500 population, and metropolitan special taxing districts hold their public hearings on their proposed total budgets (current school year budget in the case of school districts) and proposed property tax levies for the taxes payable year 2011. The meeting may be part of a taxing authorities regularly scheduled meeting but the meeting must be held after 6:00 PM.

**No Later Than December  
28, 2010.**

Counties, school districts, cities over 500 population, and metropolitan special taxing districts must adopt their final payable 2011 property tax levies and (except for school districts) their payable 2011 budgets.

**On or Before 5 Business  
Days After December 20,  
2010  
(On or Before December  
28, 2010)**

Counties, school districts, cities of any size, metropolitan special taxing districts, and other special taxing districts certify their final adopted payable 2011 property tax levies to the county auditor (towns certify their final property tax levies by September 15, 2011). The final property tax certified by a county, school district, city, or metropolitan special taxing district cannot exceed its proposed property tax except for several “add-on” levies authorized for events occurring after the proposed tax was certified. If a town board modifies the town's final property tax at a special town meeting after September 15, the town board must certify its modified final property tax at this time. If a county, school district, city of any size, town, or special taxing district has not certified its final property tax by this time, its property tax for payable 2011 shall be the amount levied by it in the preceding year.

**Note:** A city of 500 population or less or a special taxing district (other than a metropolitan special taxing district) may notify the county auditor at the time that it certifies its proposed property tax levy for taxes payable in 2011 that its proposed levy is also its final levy, in which case no further certification to the county auditor is required.