

**School Board Special
Work Session Meeting**

Wednesday, July 29, 2020

7:30 pm

School Cafeteria



Greenbush-Middle River School District, ISD 2683**Analysis of Tax Impact for Potential Referendum Levy**

July 29, 2020

Year Taxes are Payable	2021	2021	
	Revoked Authority	Proposed Authority	NET CHANGE
Revenue Per Pupil Unit	-\$506.05	\$1,306.05	\$800.00
Estimated Change in Revenue	-\$139,872	\$360,992	\$221,120

Type of Property	Estimated Market Value	Estimated Taxes for Referendum Levy Only*		
	\$50,000	-\$34	\$126	\$92
	75,000	-52	190	138
	100,000	-69	253	184
	125,000	-86	316	230
	150,000	-103	379	276
Residential	175,000	-120	442	322
Homesteads,	200,000	-138	505	367
Apartments,	225,000	-155	569	414
and Commercial-	250,000	-172	632	460
Industrial Property	275,000	-189	695	506
	300,000	-206	758	552
	325,000	-223	821	598
	350,000	-241	885	644
	375,000	-258	948	690
	400,000	-275	1,011	736
	425,000	-292	1,074	782
	450,000	-309	1,137	828
	475,000	-327	1,200	873
	500,000	-344	1,264	920
	550,000	-378	1,390	1,012

* The amounts in the table are based on school district taxes for the referendum levy only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the Minnesota Homestead Credit Refund ("Circuit Breaker") program. Many owners of homestead property will qualify for a refund, based on their income and total property taxes. This will decrease the net effect of the referendum levy for many property owners.

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

Greenbush-Middle River School District, ISD 2683**Analysis of Tax Impact for Potential Referendum Levy**

July 29, 2020

Year Taxes are Payable	2021	2021	
	Revoked Authority	Proposed Authority	NET CHANGE
Revenue Per Pupil Unit	-\$506.05	\$1,406.05	\$900.00
Estimated Change in Revenue	-\$139,872	\$388,632	\$248,760

Type of Property	Estimated Market Value	Estimated Taxes for Referendum Levy Only*		
	\$50,000	-\$34	\$138	\$104
	75,000	-52	207	155
	100,000	-69	276	207
	125,000	-86	345	259
	150,000	-103	414	311
Residential	175,000	-120	482	362
Homesteads,	200,000	-138	551	413
Apartments,	225,000	-155	620	465
and Commercial-	250,000	-172	689	517
Industrial Property	275,000	-189	758	569
	300,000	-206	827	621
	325,000	-223	896	673
	350,000	-241	965	724
	375,000	-258	1,034	776
	400,000	-275	1,103	828
	425,000	-292	1,172	880
	450,000	-309	1,241	932
	475,000	-327	1,310	983
	500,000	-344	1,379	1,035
	550,000	-378	1,516	1,138

* The amounts in the table are based on school district taxes for the referendum levy only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the Minnesota Homestead Credit Refund ("Circuit Breaker") program. Many owners of homestead property will qualify for a refund, based on their income and total property taxes. This will decrease the net effect of the referendum levy for many property owners.

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

Greenbush-Middle River School District, ISD 2683

Analysis of Tax Impact for Potential Referendum Levy

July 28, 2020

Year Taxes are Payable	2021	2021	
	Revoked Authority	Proposed Authority	NET CHANGE
Revenue Per Pupil Unit	-\$506.05	\$1,506.05	\$1,000.00
Estimated Change in Revenue	-\$139,872	\$416,272	\$276,400

Type of Property	Estimated Market Value	Estimated Taxes for Referendum Levy Only*		
	\$50,000	-\$34	\$149	\$115
	75,000	-52	224	172
	100,000	-69	299	230
	125,000	-86	373	287
	150,000	-103	448	345
Residential	175,000	-120	523	403
Homesteads,	200,000	-138	597	459
Apartments,	225,000	-155	672	517
and Commercial-	250,000	-172	747	575
Industrial Property	275,000	-189	821	632
	300,000	-206	896	690
	325,000	-223	971	748
	350,000	-241	1,045	804
	375,000	-258	1,120	862
	400,000	-275	1,195	920
	425,000	-292	1,270	978
	450,000	-309	1,344	1,035
	475,000	-327	1,419	1,092
	500,000	-344	1,494	1,150
	550,000	-378	1,643	1,265

* The amounts in the table are based on school district taxes for the referendum levy only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the Minnesota Homestead Credit Refund ("Circuit Breaker") program. Many owners of homestead property will qualify for a refund, based on their income and total property taxes. This will decrease the net effect of the referendum levy for many property owners.


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

Special Election Ballot

Independent School District No. 2683 (Greenbush-Middle River)

November 3, 2020

Instructions to Voters:

To vote, completely fill in the oval(s) next to your choice(s) like this: 

To vote for a question, fill in the oval next to the word "Yes" on that question.
To vote against a question, fill in the oval next to the word "No" on that question.

School District Question 1 Revoking Existing Referendum Revenue Authorization; Approving New Authorization

The board of Independent School District No. 2683 (Greenbush-Middle River) has proposed to revoke the school district's existing referendum revenue authorization of \$506.05 per pupil and to replace that authorization with a new authorization of \$1,406.05 per pupil. The proposed referendum revenue authorization would increase each year by the rate of inflation, and be applicable for ten years, commencing with taxes payable in 2021, unless otherwise revoked or reduced as provided by law.

Yes

Shall the school district's existing referendum revenue authorization be revoked and the increase in the revenue proposed by the board of

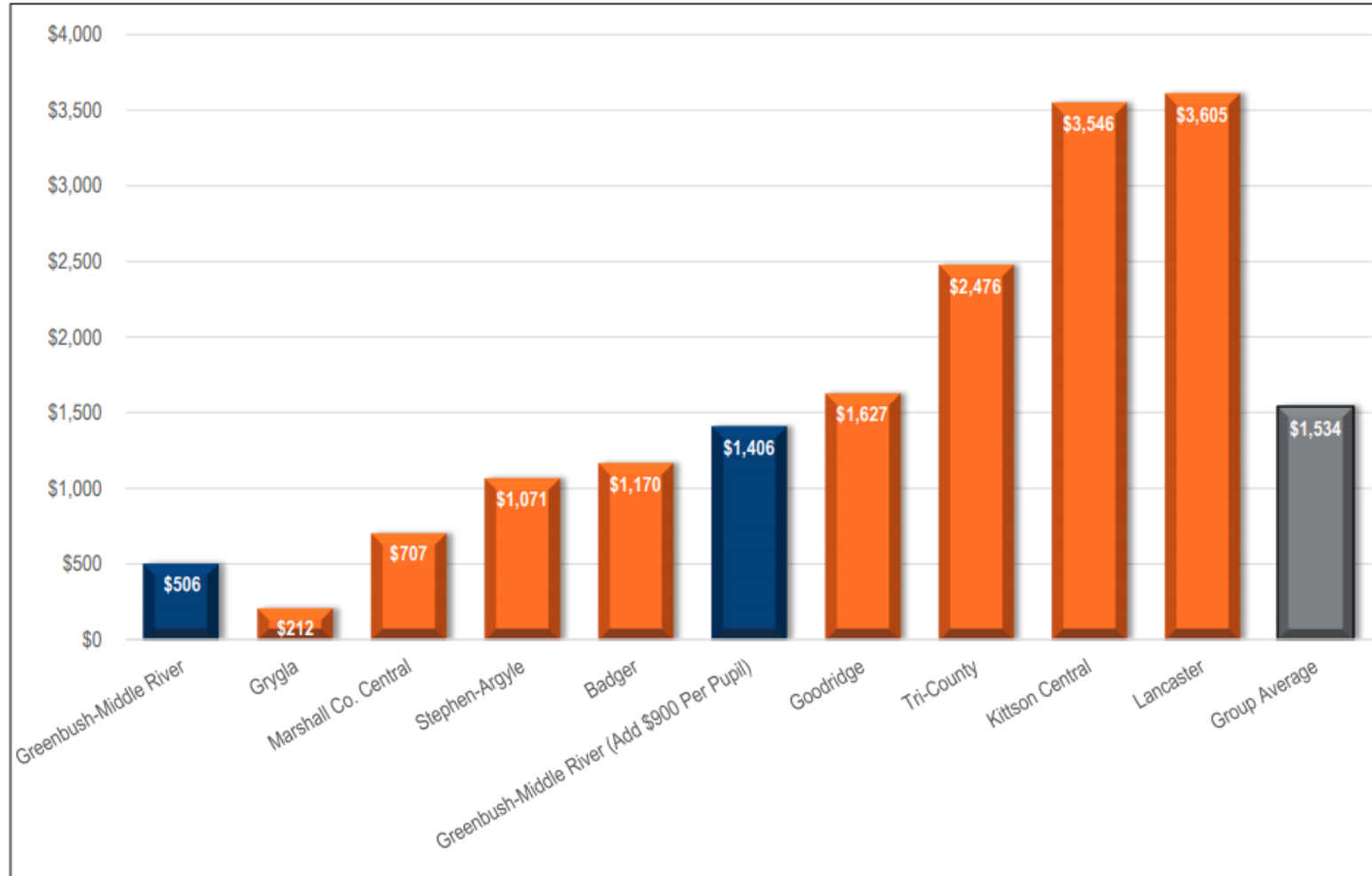
No

Independent School District No. 2683 be approved?

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

Greenbush - Middle River School District

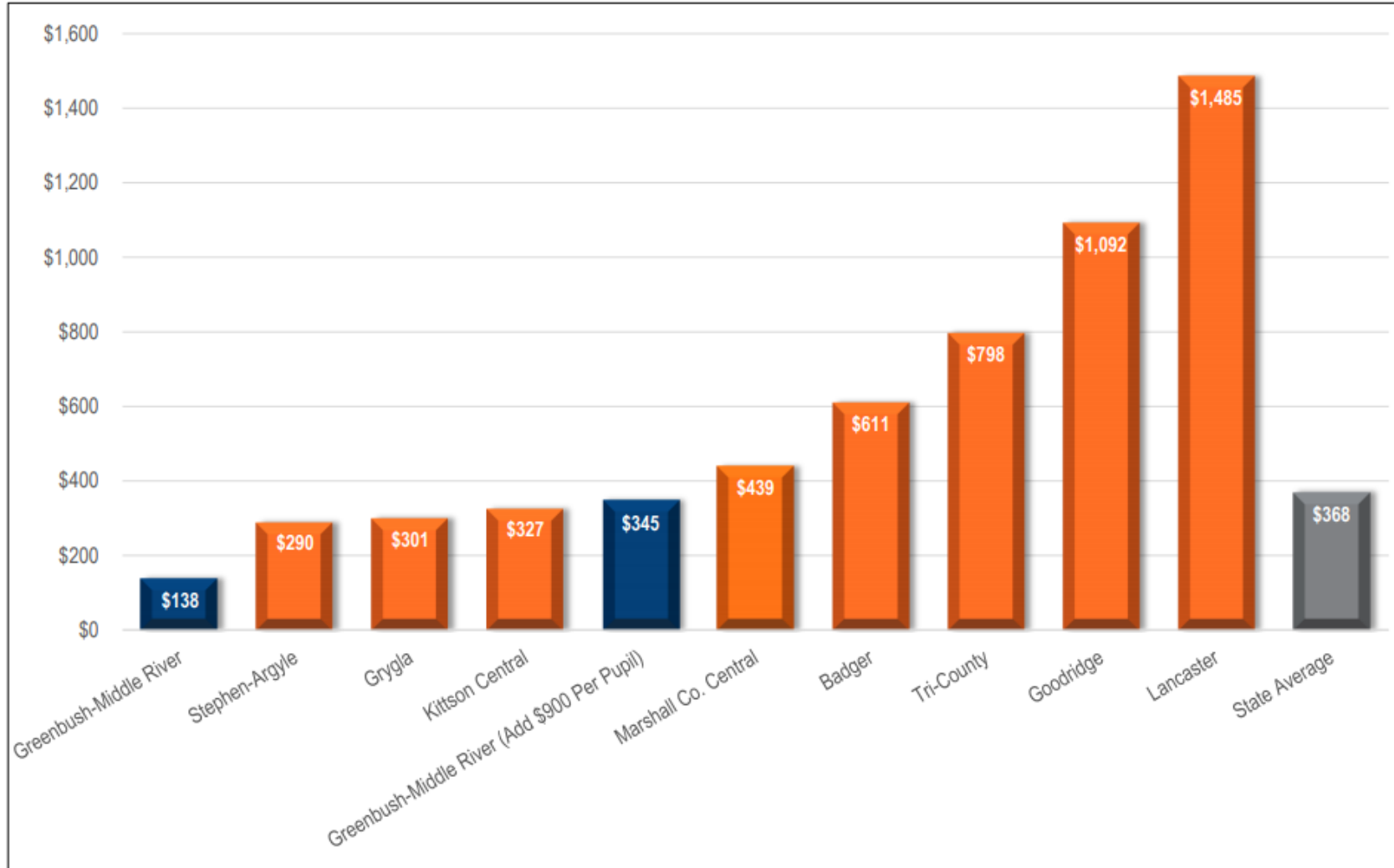
Voter Approved Referendum Authority Per Pupil Unit FY 20-21



Source: MDE Operating Referendum Phaseout January 2020

Greenbush - Middle River School District

Total School Property Taxes, Payable 2020, on a Home with an Estimated Market Value of \$100,000



Source: Pay 20 School Tax Report

TIMELINE FOR LEVY REFERENDUMS - NOVEMBER 3, 2020

1. Have the board adopt the resolution calling the special election at least seventy-four (74) days prior to the election date (no later than August 21, 2020).
2. Notify the Commissioner of Education and the County Auditor of each county, in which the school district is located in whole or in part, of the date of the special election and of the question(s) to be voted on at least seventy-four (74) days prior to the election date (no later than August 21, 2020).
3. Coordinate the printing of the ballots for the special election and of the various absentee voting materials and have absentee ballots available at least forty-six (46) days prior to the date of the special election (no later than September 18, 2020).
4. Obtain from the County Auditor of each county, in which the school district is located in whole or in part, a list of each taxpayer in the district and mail the required referendum notice to each taxpayer at least fifteen (15) but no more than thirty (30) days prior to the date of the special election (no earlier than October 4, 2020 and no later than October 19, 2020).
5. Submit a copy of the required referendum notice to the Commissioner of Education and to the County Auditor of each county in which the school district is located in whole or in part at least fifteen (15) days prior to the date of the special election (no later than October 19, 2020).
6. Post the Notice of Special Election at the administrative offices of the district at least (10) days prior to the date of the special election (no later than Friday, October 23, 2020)
7. Publish the Notice of Special Election in the official newspaper for two (2) consecutive weeks with the last publication being at least one (1) week prior to the date of the special election (October 20, 2020 is the last day for publication of the first notice and October 27, 2020 is the last day for publication of the second notice).
8. Post the sample ballot at the administration offices of the district at least four (4) days before the date of the special election (no later than October 30, 2020) and post two sample ballots at each polling place on election day. The sample ballots shall not be printed on the same color paper as the official ballot.
9. Have the board canvass the results of the special election between November 6, 2020 and November 13, 2020 (between the 3rd and 10th day following the election) and notify the County Auditor of each county in which the school district is located in whole or in part of the results of the election.
10. Notify the Commissioner of Education of the results of the referendum revenue authorization election within fifteen (15) days (no later than November 18, 2020) after the results of the referendum have been certified by the school board or, in the case of a recount, after the results of the recount have been certified by the canvassing board.

THE ABOVE TIMELINE IS BASED UPON MINNESOTA STATUTES 2019. FAILURE TO ABIDE BY THESE TIMELINES MAY RESULT IN A NEGATED ELECTION.