

**Independent School District No. (832) Mahtomedi, Minnesota
Mahtomedi Public School District**

**Estimated Referendum Revenue and Tax Rates
\$1,000,000 Increase in Revenue**

Estimated Tax Impact for Referendum Levy

Prepared: May 1, 2018

| Referendum Market Value | FY 2019 | | FY 2020 | | | | FY 2023 Option 3 | | | | FY 2026 | | | |
|-------------------------------|-----------------------------------|-----------------------------------|----------------------------------|-----------------------------------|---------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---------------------------|-----------------------------------|-----------------------------------|---------------------------|-----------------------------------|-----------------------------------|
| | Actual | | | | | | | | | | | | | |
| | Pay 2018 Existing Authority | Pay 2018 Existing Authority | Pay 2019 Revoked Authority | Pay 2019 Proposed Authority | Pay 2019 Net Change | Pay 2019 Existing Authority | Pay 2022 Existing Authority | Pay 2022 Proposed Authority | Pay 2022 Net Change | Pay 2025 Existing Authority | Pay 2025 Proposed Authority | Pay 2025 Net Change | Pay 2025 Existing Authority | Pay 2025 Proposed Authority |
| | \$743.74 | \$743.74 | (\$743.74) | \$1,020.00 | \$276.26 | \$1,020.00 | \$1,020.00 | \$1,295.00 | \$275.00 | \$1,295.00 | \$1,570.00 | \$275.00 | \$1,295.00 | \$1,570.00 |
| | 0.12254% | 0.12254% | -0.12254% | 0.16806% | 0.04552% | 0.16806% | 0.16806% | 0.21337% | 0.04531% | 0.21337% | 0.25868% | 0.04531% | 0.21337% | 0.25868% |
| 50,000 | 61.27 | 61.27 | (61.27) | 84.03 | 22.76 | 84.03 | 84.03 | 106.68 | 22.66 | 106.68 | 129.34 | 22.66 | 106.68 | 129.34 |
| 75,000 | 91.91 | 91.91 | (91.91) | 126.04 | 34.14 | 126.04 | 126.04 | 160.03 | 33.98 | 160.03 | 194.01 | 33.98 | 160.03 | 194.01 |
| 100,000 | 122.54 | 122.54 | (122.54) | 168.06 | 45.52 | 168.06 | 168.06 | 213.37 | 45.31 | 213.37 | 258.68 | 45.31 | 213.37 | 258.68 |
| 125,000 | 153.18 | 153.18 | (153.18) | 210.07 | 56.90 | 210.07 | 210.07 | 266.71 | 56.64 | 266.71 | 323.35 | 56.64 | 266.71 | 323.35 |
| 150,000 | 183.81 | 183.81 | (183.81) | 252.09 | 68.28 | 252.09 | 252.09 | 320.05 | 67.97 | 320.05 | 388.02 | 67.97 | 320.05 | 388.02 |
| 200,000 | 245.08 | 245.08 | (245.08) | 336.12 | 91.04 | 336.12 | 336.12 | 426.74 | 90.62 | 426.74 | 517.36 | 90.62 | 426.74 | 517.36 |
| 250,000 | 306.35 | 306.35 | (306.35) | 420.15 | 113.79 | 420.15 | 420.15 | 533.42 | 113.28 | 533.42 | 646.70 | 113.28 | 533.42 | 646.70 |
| 300,000 | 367.62 | 367.62 | (367.62) | 504.18 | 136.55 | 504.18 | 504.18 | 640.11 | 135.93 | 640.11 | 776.04 | 135.93 | 640.11 | 776.04 |
| 350,000 | 428.90 | 428.90 | (428.90) | 588.21 | 159.31 | 588.21 | 588.21 | 746.79 | 158.59 | 746.79 | 905.38 | 158.59 | 746.79 | 905.38 |
| 400,000 | 490.17 | 490.17 | (490.17) | 672.24 | 182.07 | 672.24 | 672.24 | 853.48 | 181.24 | 853.48 | 1,034.72 | 181.24 | 853.48 | 1,034.72 |
| 450,000 | 551.44 | 551.44 | (551.44) | 756.27 | 204.83 | 756.27 | 756.27 | 960.16 | 203.90 | 960.16 | 1,164.06 | 203.90 | 960.16 | 1,164.06 |
| 500,000 | 612.71 | 612.71 | (612.71) | 840.30 | 227.59 | 840.30 | 840.30 | 1,066.85 | 226.55 | 1,066.85 | 1,293.40 | 226.55 | 1,066.85 | 1,293.40 |
| 750,000 | 919.06 | 919.06 | (919.06) | 1,260.44 | 341.38 | 1,260.44 | 1,260.44 | 1,600.27 | 339.83 | 1,600.27 | 1,940.10 | 339.83 | 1,600.27 | 1,940.10 |
| 1,000,000 | 1,225.42 | 1,225.42 | (1,225.42) | 1,680.59 | 455.18 | 1,680.59 | 1,680.59 | 2,133.69 | 453.10 | 2,133.69 | 2,586.79 | 453.10 | 2,133.69 | 2,586.79 |

Referendum Authority is voter approved authority, net of local optional revenue reduction

Tax rate is derived by dividing the levy on referendum market value by the total referendum market value, and does not include adjustments for fiscal disparities.

The dollar increase in taxes payable is derived by multiplying the tax capacity rate increase and the referendum market value by the referendum market value rate.

Residential seasonal recreational property and all but one acre and buildings of agriculture land are excluded from referendum market value tax.

Calculations are based on current law and will require revision in the event of legislative changes.

CERTIFICATION OF MINUTES RELATING TO SPECIAL ELECTION

Issuer: Independent School District No. 832 (Mahtomedi), Minnesota

Governing Body: School Board

Kind, date, time and place of meeting: A special meeting held on May 24, 2018 at 5:30 p.m. at the Mahtomedi District Education Center.

Members present:

Members absent:

Documents attached:

Minutes of said meeting (including):

RESOLUTION RELATING TO DETERMINING THE NECESSITY OF REVOKING AN EXISTING REFERENDUM REVENUE AUTHORIZATION, APPROVING A NEW REFERENDUM REVENUE AUTHORIZATION AND CALLING A SPECIAL ELECTION AND REFERENDUM THEREON

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 May 24, 2018.

School District Clerk

Member _____ introduced the following resolution and moved its adoption, which motion was seconded by Member _____:

RESOLUTION RELATING TO DETERMINING THE NECESSITY OF
REVOKING AN EXISTING REFERENDUM REVENUE AUTHORIZATION,
APPROVING A NEW REFERENDUM REVENUE AUTHORIZATION AND
CALLING A SPECIAL ELECTION AND REFERENDUM THEREON

BE IT RESOLVED by the School Board (the Board) of Independent School District No. 832 (Mahtomedi), Minnesota (the School District) as follows:

It is hereby found, determined and declared as follows:

1. The Board has investigated the facts and does hereby find, determine and declare that it is necessary and expedient to revoke the School District's existing voter approved referendum revenue authorization of \$743.74 per pupil and to increase its general education revenue by the following amounts for taxes payable in the years specified:

- \$1,020 per pupil for taxes payable in 2019 through 2021
- \$1,295 per pupil for taxes payable in 2022 through 2024
- \$1,570 per pupil for taxes payable in 2025 through 2028

The proposed new referendum revenue authorization would be applicable for ten (10) years, as provided above, unless otherwise revoked or reduced as provided by law.

2. The question on revoking the School District's existing referendum revenue authorization and approving a new referendum revenue authorization shall be submitted to the qualified electors of the School District at a special election, which is hereby called and directed to be held in conjunction with the state general election on Tuesday, November 6, 2018, between the hours of 7:00 a.m. and 8:00 p.m.

3. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for this special election are those precincts or parts of precincts located within the boundaries of the School District which have been established by the governing bodies located in whole or in part within the School District.

4. The Clerk is hereby authorized and directed to cause written notice of the special election to be: (a) provided to each County Auditor at least seventy-four (74) days before the date of the special election; (b) provided to the Commissioner of Education at least seventy-four (74) days before the date of the special election; (c) mailed to every taxpayer in the School District, at least fifteen (15) days but no more than thirty (30) days prior to the date of the special election; (d) posted at the administrative offices of the School District, for public inspection, at least ten (10) days before the date of the special election; and (e) published in the official newspaper of the School District 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. The Notice of Special Election shall be prepared in substantially the following form:

**NOTICE OF SPECIAL ELECTION
INDEPENDENT SCHOOL DISTRICT NO. 832
(MAHTOMEDI), MINNESOTA**

NOTICE IS HEREBY GIVEN that a special election has been called and will be held in and for Independent School District No. 832 (Mahtomedi), Minnesota, on November 6, 2018, between the hours of 7:00 a.m. and 8:00 p.m. to vote on the following question:

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

The board of Independent School District No. 832 (Mahtomedi), Minnesota has proposed to revoke the School District's existing voter approved referendum revenue authorization of \$743.74 per pupil and to increase its general education revenue by the following amounts for taxes payable in the years specified:

- \$1,020 per pupil for taxes payable in 2019 through 2021
- \$1,295 per pupil for taxes payable in 2022 through 2024
- \$1,570 per pupil for taxes payable in 2025 through 2028

The proposed new referendum revenue authorization would be applicable for ten (10) years unless otherwise revoked or reduced as provided by law.

Shall the revocation of the existing voter approved referendum authorization and the increase in the general education revenue proposed by the board of Independent School District No. 832 (Mahtomedi), Minnesota be approved?

**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 0.16806% for taxes payable in 2019 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.

For agricultural property (both homestead and non-homestead), the taxes for the proposed referendum will be based on the value of the house, garage and one acre of land. There will be no referendum taxes paid on the value of agricultural land and buildings. For seasonal recreational residential property (e.g., cabins), there will be no taxes paid for the proposed referendum.

The figures in the table below are based on taxes for the voter approved referendum levy only, and do not include taxes for other purposes:

Homestead Residential, Apartments, and Commercial/Industrial Properties

| <u>Market Value</u> | <u>Revoked Levy Authority Taxes Payable in 2019</u> | <u>Proposed New Levy Authority Taxes Payable in 2019</u> | <u>Difference between Revoked Levy Authority and Proposed Levy Authority</u> |
|---------------------|---|--|--|
| \$50,000 | \$-61.27 | \$ 84.03 | \$22.76 |
| 75,000 | -91.91 | 126.04 | 34.14 |
| 100,000 | -122.54 | 168.06 | 45.52 |
| 125,000 | -153.18 | 210.07 | 56.90 |
| 150,000 | -183.81 | 252.09 | 68.28 |
| 200,000 | -245.08 | 336.12 | 91.04 |
| 250,000 | -306.35 | 420.15 | 113.79 |
| 300,000 | -367.62 | 504.18 | 136.55 |
| 350,000 | -428.90 | 588.21 | 159.31 |
| 400,000 | -490.17 | 672.24 | 182.07 |
| 450,000 | -551.44 | 756.27 | 204.83 |
| 500,000 | -612.71 | 840.30 | 227.59 |
| 750,000 | -919.06 | 1,260.44 | 341.38 |
| 1,000,000 | -1,225.42 | 1,680.59 | 455.18 |

The precincts and polling places for the special election will be the precincts and polling places used for the state general election.

All qualified electors residing in said School District may cast their ballots at the polling places for the precincts in which they reside 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 places on election day.

Dated: May 24, 2018.

BY ORDER OF THE SCHOOL BOARD

/s/ _____, Clerk


5. The Clerk is authorized and directed to acquire and distribute such election materials as may be necessary for the proper conduct of this special election. If an optical scan voting system is being used, the Clerk shall comply with the laws and rules governing the procedures and requirements for optical scan voting systems. The Clerk is authorized and directed to acquire and distribute such election materials and to take such other actions as may be necessary for the proper conduct of this special election and generally to cooperate with election authorities conducting any other elections on that date. The Clerk and members of the administration are authorized and directed to take such actions as may be necessary to coordinate this election with other elections, including entering into agreements with appropriate municipal and county officials regarding preparation and distribution of ballots or ballot cards, election administration, and cost sharing.

6. The Clerk is authorized and directed to cause a printed ballot for the question to be prepared in accordance with Minnesota Statutes, Section 205A.08, Subdivision 5 and the rules of the secretary of state for use at the special election. If an optical scan voting system is being used, the Clerk shall cause official ballots to be printed according to the format of ballots for optical scan voting systems provided by the laws and rules governing optical scan voting systems. The Clerk is further authorized and directed to cause a sample ballot to be posted in the administrative offices of the School District, for public inspection, at least four (4) days before the date of the special election and to cause two sample ballots to be posted at each polling place on the date of the special election and to cooperate with the proper election officials to cause ballots or ballot cards to be prepared for use at said election. The ballot shall be in substantially the following form, with such changes in form and instructions as may be necessary to accommodate the use of an optical scan voting system:

**Special Election Ballot
School District Ballot
Independent School District No. 832
(Mahtomedi), Minnesota**

November 6, 2018

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" for that question.


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


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

The board of Independent School District No. 832 (Mahtomedi), Minnesota has proposed to revoke the School District's existing voter approved referendum revenue authorization of \$743.74 per pupil and to increase its general education revenue by the following amounts for taxes payable in the years specified:

- \$1,020 per pupil for taxes payable in 2019 through 2021
- \$1,295 per pupil for taxes payable in 2022 through 2024
- \$1,570 per pupil for taxes payable in 2025 through 2028

The proposed new referendum revenue authorization would be applicable for ten (10) years unless otherwise revoked or reduced as provided by law.

 **YES** Shall the revocation of the existing voter approved referendum authorization and the increase in the general education revenue proposed by the board of Independent School District No. 832 (Mahtomedi), Minnesota be approved?

 **NO**

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

(Reverse side of ballot)

OFFICIAL BALLOT

November 6, 2018

Judge

Judge

(The ballot is to be initialed by two judges)

7. If the School District will be contracting to print the ballots for this special election, the Clerk is hereby authorized and directed to prepare instructions to the printer for layout of the ballot. Before a contract in excess of \$1,000 is awarded for printing ballots, the printer shall, upon request, furnish in accordance with Minnesota Statutes, Section 204D.04 a sufficient bond, letter of credit or certified check acceptable to the Clerk in an amount not less than \$1,000 conditioned on printing the ballots in conformity with the Minnesota election law and the instructions delivered. The Clerk shall set the amount of the bond, letter of credit or certified check in an amount equal to the value of the purchase.

8. The individuals designated as judges for the state general election shall act as election judges for this special election and shall conduct the special election at the various polling places in the manner prescribed by law.

9. The special election shall be held and the returns made and canvassed in the manner prescribed by law and the Board shall meet on a date between the third day, November 9, 2018, and the tenth day, November 16, 2018, after the special election for the purpose of canvassing the results thereof.

10. Pursuant to Minnesota Statutes, Section 126C.17, Subdivision 9(f) 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 the ballot question in written form within fifteen (15) days after the results have been certified by the Board.

11. Pursuant to Minnesota Statutes, Section 211A.02, Subdivision 6, the Clerk is hereby instructed to make any campaign finance reports filed with the Clerk by campaign committees within seven (7) days after the special election available on the School District's web site as soon as possible, but no later than thirty (30) days after receipt of any such report. The Clerk is further instructed to provide the Campaign Finance and Public Disclosure Board with a link to the section of web site where such reports are made available. Such reports must remain available on the web site for four (4) years from the date first posted.

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.