

Agenda Topic: Certification of Preliminary Levy for 2025 Pay 2026
Meeting Date: September 25, 2025
Contact Person: Shari Thompson

Background:

Minnesota law requires school districts to certify their proposed property tax levy payable in 2026 to the county auditor on or before September 30, 2025. This allows the county time to calculate taxes on individual properties and to prepare the Proposed Property Tax Statements that will be mailed to property owners in November.

School district levies are not discretionary; they must either be authorized by Minnesota Statute or by local voter approval. There are many complicated formulas used in calculating the annual levy.

We are continuing to work with the Minnesota Department of Education (MDE) and Ehlers, the district's public financial adviser, to finalize the preliminary data. At the time of this writing, the proposed levy has yet to be finalized, specifically the Long-Term Facility Maintenance calculations. We are hopeful that this will be finalized prior to the board meeting. We will review the summary (including any updates) at the meeting.

While most components of the levy will be materially accurate and complete, the administration will be recommending that the board levy the maximum allowed. Minnesota Statutes 275.065 allows the preliminary property tax certification for school districts to be certified as either a specific dollar amount or the maximum amount calculated by the Minnesota Department of Education. If a dollar amount is specified, the final levy approved in December can be no greater than the specific dollar amount certified in September.

Recommendation:

It is recommended that the school board approve the preliminary levy payable in 2026 for fiscal year 2026-2027 at the maximum.

 X Action Required

 Informational – No Board Action Requested