Minnesota Department of Education

# M E M O R A N D U M

**TO:** School Districts with Revised Levy Limitations

**FROM:** Tom Melcher, Director
Division of School Finance

**DATE:** September 11, 2012

**SUBJECT:** **Process for Certifying or Revising Proposed Levy**

Revised 2012 Payable 2013 Levy Limitation and Certification Reports are being posted to the Minnesota Department of Education (MDE) website for many districts for the remainder of September. The total levy limitation shown on the revised report may have changes from the total levy limitation provided on the first report issued September 7, 2012.

The process for certifying or revising your proposed levy to reflect the changes shown on the revised report depends on whether you have already certified your proposed levy before receiving the most current revision.

- If you have not yet certified your proposed levy, please use the most current report for proposed levy certification. If you believe that additional changes are needed, please contact the appropriate person listed at the end of this memorandum to have these changes made. If your board will be meeting to certify the proposed levy before a new report can be issued, you should use the most recently issued report, noting the corrections on pages 25 - 31 of the report, as necessary. **All school districts must certify a proposed levy to the county auditor by October 1 (or by October 8 if the district has been granted an extension by the home county auditor)**.

- If you have already certified your proposed levy as **"MAXIMUM"** rather than a specific dollar amount, you **do not** need to recertify your proposed levy based on the revised levy limitation report. Your county auditor will be instructed to revise the numbers submitted by you to reflect the changes made on the enclosed revised levy limitation report.

- If you have already certified your proposed levy as a **specific dollar amount**, and need to correct the amount proposed based on the most current levy limitation report, you should contact your county auditor to (1) advise the auditor of your need to certify a revised amount, and (2) determine the deadline for recertification, in order to ensure that the revised amount is reported on the truth in taxation notices. If the district's next regular board meeting is after the recertification deadline, a special board meeting would need to be scheduled to recertify the proposed levy at a higher amount.

- If your total levy limitation has decreased below the amount of your proposed levy, school board action is not necessary to reduce your proposed levy down to the amount of the revised levy limitation. The county auditor should reduce the proposed levy down to the amount of the revised total levy limitation, but should be reminded of this change to ensure that the reduction is made.

For technical assistance with accessing information via the MDE website, please contact Teri Kostelecky at 651-582-8288 or teri.kostelecky@state.mn.us. School Finance fax number is 651-582-8878. Questions on specific levy components should be directed as follows:

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|---|---|---|
| ADM and LEP Projections | Jeanne Krile<br>651-582-8637 | jeanne.krile@state.mn.us |
| Career and Technical Education Levy | John Bulger<br>651-582-8781 | john.bulger@state.mn.us |
| General Education Revenue, Referendum Levies | Bob Porter<br>651-582-8851<br>Or<br>Terri Yetter<br>651-582-8868 | bob.porter@state.mn.us<br><br><br>terri.yetter@state.mn.us |
| Alternative Teacher Compensation Revenue | Terri Yetter<br>651-582-8868 | terri.yetter@state.mn.us |
| Miscellaneous Levies including: Reemployment, Safe Schools, Judgment, Health Benefits, District Reorganization Retirement/Severance, Economic Development Abatement, and Administrative Services | Jan Carlson<br>651 582-8342 | janice.carlson@state.mn.us |
| Non-public Transportation Revenue | Greg Sogaard<br>651-582-8858 | greg.sogaard@state.mn.us |
| Community Education, ECFE, Home Visiting, School-Age Care and Integration Revenues | Judy Kuck<br>651-582-1613 | judy.kuck@state.mn.us |
| Capital Expenditure Levies, Health and Safety Revenue, Alternative Facilities Revenue, Other Postemployment Benefits (OPEB), and Debt Service Levies | Chris Kubesh<br>651-582-8319 | chris.kubesh@state.mn.us |
| Building and Land Lease Levy, Swimming Pool Levy, Ice Arena Levy, Consolidation Transition Revenue, Reorganization Operating Debt, and Taconite Adjustments | Bill Kiesow<br>651-582-8801 | bill.kiesow@state.mn.us |