



**SCHOOL DISTRICT
LEVY LIMITATION AND CERTIFICATION CALENDAR
2015 Payable 2016 Levy**

Date	Topic
June 15, 2015	Deadline for districts to submit Career and Technical estimated expenditures.
June 30, 2015	Deadline for filing a board resolution with the commissioner requesting sparsity revenue adjustment for a school facility closed for FY 2016. Deadline for cooperative secondary facilities districts and school districts participating in an agreement for secondary education, or reorganizing under dissolution and attachment to request levy authority for severance pay and/or early retirement incentives. School districts making a transfer from the debt redemption fund to the general fund should notify the department of the amount transferred by this date.
July 1, 2015	Department of Revenue certifies final 2014 adjusted net tax capacity for each district before this date. Deadline for board resolution adopting a population estimate for community education and/or adult basic education revenue. Deadline to submit population estimated for community education and/or adult basic education revenue to the State Demographer. Deadline for school districts to submit requests for a debt service loan. Deadline for eligible school districts to submit locally approved integration plan and budget for FY 2016. Plan and budget should be submitted to the Minnesota Department of Education (MDE), Division of School Choice Programs and Resources.
July 15, 2015	Deadline for county auditors to submit Six-Month Supplemental School Tax Abatement Report for current year to MDE, School Finance. Due date for FY 2015 Early Childhood Family Education Annual Report (ED-01843). A district may not certify a levy for ECFE unless it has submitted the report.

Date	Topic
July 24, 2015	Deadline for school districts to submit Health and Safety Revenue Application - <i>including school board certified Health and Safety Policy, and budget per UFARS finance code for Fiscal Years 2015-2016 to be submitted.</i> Health and Safety Revenue Application - All districts must have completed logging new or revised project information onto the Health and Safety web page. All documentation for major projects must be received by this date. Web page taken down and all projects are temporarily removed.
August 10, 2015	Deadline for school districts to submit Disabled Access Revenue Levy Authority Application. Deadline for cooperating school districts to submit requests for extra capital expenditure levy for repair costs. Deadline for consolidating districts to request levy authority for retirement incentives. Deadline for cooperative secondary facilities districts and school districts participating in an agreement for secondary education, or reorganizing under dissolution and attachment to request levy authority for severance pay and/or early retirement incentives. School districts making a transfer from the debt redemption fund to the general fund should notify the department of the amount transferred by this date.
August 14, 2015	Deadline for MDE to receive the Ten-Year Long-Term Facilities Maintenance Revenue plan, in order for the revenue, aid and levy to be included on the initial levy limitation and certification report issued by September 8.
August 15, 2015	Deadline for MDE to receive project summary data for Health and Safety Program Revenue for FY 2015 and FY2016 for inclusion on the initial levy limitation and certification report issued by September 8. Deadline for districts to submit preliminary information on bonding for OPEB liabilities. All information must be finalized by October 29, 2015. Deadline for districts to submit the following data via Levy Information System. Data may be revised through September 30, 2015. Building/Land Lease (August 15) Debt Service (August 15)
August 21, 2015	Last day to adopt resolution calling for referendum election. **

Date	Topic
	Last day to notify county auditors of the date of the election and the questions to be voted on. ** - At least 74 days prior to election, when election is held on general Election Day. - Minnesota Statutes, section 205A.07, subdivision 3. Last day to notify the commissioner of Education of the date of the election and the questions to be voted on. ** - At least 74 days prior to election day, when election is held on general election day - Minnesota Statutes, section 205A.07, subdivision 3a. Last day for school districts to review and update the EDRS ADM and EL estimates for 2015-16, and 2016-17 for the initial levy report and forecast. Additional changes can be made for 2016-17 through September 30, 2015, for levy purposes. Deadline for districts to submit Career and Technical estimated expenditure changes for levy report.
August 28, 2015	Deadline for districts to submit the following data via Levy Information System. After this date, data may be revised through September 30, 2015 (but only by contacting MDE staff). - Contact Information - Health Benefits and Annual Postemployment Benefits (OPEB) - Pupil Transportation - Elementary Sparsity - Secondary Sparsity - Building/Land Lease (August 15) - Debt Service (August 15) - General and Community Service
August 31, 2015	Health and Safety website restored with projects flagged as approved, needs more information (NMI) or not approved (NO). Projects flagged as NMI or NO may be appealed via the website through September 4.
September 4, 2015	Last day district may make changes via Health and Safety website.
September 8, 2015	Deadline for MDE to certify levy limitations to school districts.
September 15, 2015	Deadline for districts to request approval from the commissioner to retain debt excess.
September 18, 2015	Deadline to adjust the 2015 Payable 2016 maximum costs for Health and Safety projects.

Date	Topic
September 30, 2015	Deadline to pass a board resolution to convert existing referendum authority from voter-approved to board-approved or to authorize new board-approved authority for taxes payable in 2016. Deadline for school districts to submit data changes to MDE. Deadline for school boards to certify proposed property tax levies to home county auditor.* For those school districts that have reached an agreement with their home county auditor as to a delayed date for certifying the proposed levy, this date may be extended to October 7. Deadline for MDE to certify school district levy limitations to county auditors.* Health and Safety website is restored to show project approvals.
October 7, 2015	Deadline for school district to submit copy of proposed levies to MDE. For those school districts that have reached an agreement with their home county auditor as to a delayed date for certifying the proposed levy, this date is extended to October 10, 2015.
October 23, 2015	Deadline for school districts holding referendum elections on November 3 to deliver by first class mail a notice of the referendum to each taxpayer in the district (at least 10 days prior to date of election). • The notice may not be mailed to taxpayers prior to October 6 (no more than 30 days prior to election). ** Deadline for school districts holding referendum elections on November 3 to provide copy of first class mail notice to county auditors and to MDE.**
November 1, 2015	Last day district may submit closeout documentation in support of provisional approvals (PPA's) for Health and Safety projects.
November 2, 2015	Last day a district may submit the FY 2015 ECFE Annual Report (ED-01843), required to levy for ECFE and home visiting. Last day districts may submit finalized information for OPEB bonding levy authority.
November 3, 2015	General election day. • Referendum elections can be held only on this date (except by mail-in ballot). ** • Minnesota Statutes, section 126C.17, subdivision 9.

Date	Topic
November 24, 2015	Deadline for county auditor to prepare and county treasurer to deliver by first class mail a notice of proposed property taxes for all taxing authorities to each taxpayer. • This notice cannot be mailed earlier than November 11. • Minnesota Statutes, section 275.065, subdivision 3.
After November 24, 2015, but before final levy is adopted	Districts are required to discuss the Payable 2016 Levy and FY 2016 budget at a regularly scheduled board meeting and allow the public to speak. • The meeting must take place at 6:00 p.m. or later. • The district may adopt the final levy at the same meeting. • Minnesota Statutes, section 275.065, subdivision 3.
Five working days after December 20, 2015 (December 28, 2015)	School districts must adopt their final property tax levy.* Deadline for school districts to certify final adopted levies to home county auditor.* • Minnesota Statutes, section 275.07, subdivision 1.
December 30, 2015	Deadline (on or before) for school districts to submit PT Form TNT 2016 and Supplement (if applicable) to the Department of Revenue, Property Tax Division.
December 31, 2015	Deadline for districts to submit FY 2014 actual building/land lease costs via Levy Information System.
January 7, 2016	Deadline for school districts to notify MDE of final certified levies.
February 1, 2016	Deadline for county auditors to submit School Tax Abatement Report for previous year to MDE.
April 1, 2016	Deadline for county auditors to submit School Tax Report to MDE.

NOTES:

* Common School Districts 323 and 815 are exempt from the public hearing requirements of Truth-in-Taxation. However, these districts must comply with other levy certification requirements, including certification of proposed levies by September 30, 2015, and certification of final levies no later than five working days after December 20, 2015.

** Districts holding a referendum election on November 3, 2015, should also reference "*Important Election Dates*" on [Minnesota School Boards Association \(MSBA\) website](http://www.mnmsba.org/Elections-Referendums) or (<http://www.mnmsba.org/Elections-Referendums>)