

School District Levy Limitation and Certification Calendar 2019 Payable 2020 Levy

Date	Topic
March 15, 2019	Deadline for eligible school districts to have submitted locally approved integration plan and budget for Fiscal Year (FY) 2019. Plan and budget should have been submitted to the Minnesota Department of Education (MDE), Office of Equity and Innovation.
June 11, 2019	Deadline for districts to have submitted career and technical estimated expenditures.
June 30, 2019	Deadline to pass a board resolution to renew existing board-approved referendum authority set to expire at the end of FY 2020.
July 1, 2019	Deadline for filing a board resolution with the commissioner requesting sparsity revenue adjustment for a school facility closed for FY 2020. 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. Department of Revenue certifies final 2018 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.
July 15, 2019	Due date for <i>FY 2019 Early Childhood Family Education (ECFE) Annual Report</i>. A district may not certify a levy for ECFE unless it has submitted the report. Deadline for county auditors to submit <i>Six-Month Supplemental School Tax Abatement Report</i> for current year to MDE, School Finance.

Date	Topic
July 31, 2019	Deadline for school districts to submit annual long-term facilities maintenance (LTFM) application – including school board certified revenue projection and expenditures, and statement of assurances.
August 12, 2019	Deadline for school districts to submit <i>Disabled Access Revenue Levy Authority Application</i>. 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. Deadline for building/lease information and estimates to be submitted via the Levy Information System in order for it to appear on the initial levy report by September 8, 2019. (Data may be revised through September 30, 2019.) Deadline for districts to submit debt service data via Levy Information System in order for it to appear on the initial levy report by September 6, 2019. (Data may be revised through September 30, 2019.)
August 16, 2019	Average Daily Membership (ADM) Web Estimates (ADMWE) system districtwide resident, adjusted, extended-time, and English learner (EL) ADM estimates are due to MDE.
August 23, 2019	Last day to adopt resolution calling for referendum election.** 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 ADMWE ADM and EL estimates for 2019-20, and 2020-21 for the initial levy report and forecast. Additional changes can be made for 2020-21 through September 30, 2019, for levy purposes.

Date	Topic
August 27, 2019	Deadline for districts to submit the following data via Levy Information System. After this date, data may be revised through September 30, 2019. (Please work with MDE when updating the information.) • Contact Information • Health Benefits and Annual Other Postemployment Benefits (OPEB) • Pupil Transportation • Elementary Sparsity • Secondary Sparsity • Building/Land Lease (due August 12) • Debt Service (due August 12) • General and Community Service Last day a district may make changes via Health and Safety website.
September 8, 2019	Deadline for MDE to certify levy limitations to school districts. Levy limit reruns will continue through September 30.
September 16, 2019	Deadline for districts to request approval from the commissioner to retain debt excess.
September 17, 2019 (pending)	Deadline to adjust the 2019 Payable 2020 maximum costs for Health and Safety projects.
September 30, 2019	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. *
October 7, 2019	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 8, 2019.
October 15, 2019	Deadline for districts to submit career and technical actual expenditure changes for 2018-19 for levy report.

Date	Topic
October 21, 2019	Deadline for school districts holding referendum elections on November 5 to deliver by mail a notice of the referendum to each taxpayer in the district (at least 15 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 5 to provide copy of first class mail notice to county auditors and to MDE.***
November 1, 2019	<i>Annual Community Education Report</i> is due.
November 4, 2019	MDE, Division of School Finance, removes ECFE and home visiting levy authorities from levy report if <i>ECFE Annual Reports</i> are not received. Last day districts may submit finalized information for OPEB bonding levy authority.
November 5, 2019	General Election Day. • Referendum elections can be held only on this date (except by mail-in ballot).*** Minnesota Statutes, section 126C.17, subdivision 9
November 24, 2019 *	Deadline for county auditor to prepare and county treasurer to deliver by mail a notice of proposed property taxes for all taxing authorities to each taxpayer. • This notice cannot be mailed earlier than November 10. • Minnesota Statutes, section 275.065, subdivision 3
After November 24, 2019, but before final levy is adopted	Districts are required to discuss the Payable 2020 Levy and FY 2021 budget at a regularly scheduled board meeting and allow the public to speak. • The meeting must take place at 6 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, 2019 (December 30, 2019)	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

Date	Topic
December 30, 2019	Deadline (on or before) for school districts to submit the <i>Certificate of Truth-in-Taxation (TNT) Compliance and Supplement</i> (if applicable) to the Minnesota Department of Revenue, Property Tax Division.
December 31, 2019	Deadline for districts to submit FY 2018 actual building/land lease costs via Levy Information System.
January 7, 2020	Deadline for school districts to notify MDE of final certified levies.
February 1, 2020	Deadline for county auditors to submit <i>School Tax Abatement Report</i> for previous year to MDE.
April 1, 2020	Deadline for county auditors to submit <i>School Tax Report</i> to MDE.

Notes

*Minnesota Statutes require information to be turned in by the date listed. However, these dates fall on weekends. The information and data will be due to MDE on the following Monday at the start of business hours.

**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, 2019, and certification of final levies no later than five working days after December 20, 2019.

***Districts holding a referendum election on November 5, 2019, should also reference *Important Election Dates* on the [Minnesota School Boards Association \(MSBA\) website](http://www.mnmsba.org/elections-referendums) (<http://www.mnmsba.org/elections-referendums>).