

School District Levy Limitation and Certification Calendar 2023 Payable 2024 Levy

Date	Topic
March 15, 2023	Deadline for eligible school districts to have submitted locally approved integration plan and budget for Fiscal Year (FY) 2024. Plan and budget should have been submitted to the Minnesota Department of Education (MDE) Equity, Diversity, & Inclusion Center Office of Equity and Innovation.
May 2, 2023	Career and Technical Education (CTE) Budget System opens to enter 2023-2024 CTE Budget.
June 6, 2023	Deadline for districts to have submit Career and Technical estimated expenditures for 2023-2024.
June 15, 2023	Deadline for districts to adopt a written resolution authorizing the renewal of any expiring referendums.
July 3, 2023*	Deadline for filing a board resolution with the commissioner requesting sparsity revenue adjustment for a school facility closed for FY 2024. School districts making a transfer from the debt redemption fund to the general fund must notify the department of the amount transferred by this date. Department of Revenue certifies final 2022 adjusted net tax capacity for each district before this date.
July 15, 2023*	Due date for FY 2023 Early Childhood Family Education (ECFE) Annual Report. A district may not certify a levy for ECFE unless it has submitted the report. Deadline for county auditors to submit Six-Month Supplemental School Tax Abatement Report for current year to MDE, School Finance.
July 19, 2023	2023 CTE Budget System-opens for school districts to enter 2022-2023 actual expenditures-closes September 20, 2023.

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July 31, 2023*	Deadline for school districts to submit annual Long-Term Facilities Application. Minimum submission includes Ten-year Revenue Projection and Expenditure spreadsheets, statement of assurances, and board resolution approving the plan. Additional documentation may be required.
August 14, 2023	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, 2023 (data may be revised through September 30, 2023). 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 8, 2023 (data may be revised through September 30, 2023).
August 18, 2023*	Deadline for school districts to submit Disabled Access Revenue Levy Authority Application. 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.
August 21, 2023*	Last day for school districts to review and update the Average Daily Membership Web Estimates (ADMWE) Average Daily Membership (ADM) and English Learner (EL) estimates for 2023-24, and 2024-25 for the initial levy report and forecast. Additional changes can be made for 2024-25 through September 30, 2023, for levy purposes.
August 25, 2023	Last day to adopt resolution calling for referendum election. ** Last day to notify county auditors and the Commissioner of Education 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 2022, section 205A.07, subdivision 3a Deadline for districts to submit the following data via Levy Information System. After this date, data may be revised through September 30, 2023 (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 14) • Debt Service (due August 14) • General and Community Service
September 8, 2023	Deadline for MDE to certify levy limitations to school districts. Levy limit reruns will continue through September 30.

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September 15, 2023	Deadline for districts to request approval from the commissioner to retain debt excess. Deadline to adjust the 2023 Payable 2024 maximum costs for Health and Safety projects on the Health and Safety website for timely inclusion on levy for FY 2025.
September 20, 2023	Deadline for districts to submit Career and Technical actual expenditures from the 2022-2023 fiscal year in the CTE budget system. NEW: Deadline to publish a summary of the commissioner's review and comments in a legal newspaper of the district for projects requiring a solicitation of bid or bond referendum that received a positive or unfavorable review and comment.
September 30, 2023	Deadline for school districts to submit data changes to MDE.
October 2, 2023*	At the start of normal business hours (8 a.m. Central), MDE will do one final load of the student data (ADMWE) and the Levy Information System followed by one final levy report for each district. Please note: This will be the final load for ADMWE and the Levy Information System for levy purposes. 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 9. Deadline for MDE to certify school district levy limitations to county auditors.
October 9, 2023 *	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 9, 2023.
October 23, 2023	Deadline for school districts holding referendum elections on November 7 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 7 (no more than 30 days prior to election). ** Deadline for school districts holding referendum elections on November 7 to provide copy of first class mail notice to county auditors and to MDE. ***
November 1, 2023	Annual Community Education Report is due.

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November 2, 2023	MDE, Division of School Finance, removes ECFE and home visiting levy authorities from levy report if ECFE Annual Reports are not received. Last day districts may submit finalized information for OPEB bonding levy authority.
November 7, 2023	General Election Day. • Referendum elections can be held only on this date (except by mail-in ballot). *** • Minnesota Statutes 2022, section 126C.17, subdivision 9
November 24, 2023	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 2022, section 275.065, subdivision 3
After November 24, 2023, but before final levy is adopted	Districts are required to discuss the Payable 2024 Levy and 2023-2024 fiscal year 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 2022, section 275.065, subdivision 3
Five business days after December 20, 2023 (December 28, 2023)	School districts must adopt their final property tax levy. ** Deadline for school districts to certify final adopted levies to home county auditor. ** • Minnesota Statutes 2022, section 275.07, subdivision 1
December 28, 2023	Deadline (on or before) for school districts to submit the Certificate of Truth-in-Taxation (TNT) Compliance and Supplement (if applicable) to the Department of Revenue, Property Tax Division.
January 2, 2024	Deadline for districts to submit FY 2023 actual building/land lease costs via Levy Information System.
January 8, 2024	Deadline for school districts to notify MDE of final certified levies.
February 1, 2024	Deadline for county auditors to submit School Tax Abatement Report for previous year to MDE. Deadline for county auditors to report to MDE the excess tax increment financing (TIF) distributions made to school districts in the previous year.

Date

Topic

April 1, 2024	Deadline for county auditors to submit School Tax Report to MDE.
March 15, 2024 (Approx.)	Deadline for eligible school districts to have submitted locally approved integration plan and budget for Fiscal Year (FY) 2025. Plan and budget should have been submitted to the Minnesota Department of Education (MDE) Equity, Diversity, & Inclusion Center Office of Equity and Innovation.
May 2, 2024 (Approx.)	CTE Budget System opens to enter 2024-2025 CTE Budget
June 2, 2024 (Approx.)	Deadline for districts to have submit Career and Technical estimated expenditures for 2024-2025.

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, 2023, and certification of final levies no later than five working days after December 20, 2023 (December 28, 2023).
- *** Districts holding a referendum election on November 7, 2023, should also reference "*Important Election Dates*" on the [Minnesota School Boards Association \(MSBA\) website](https://mnmsba.org/resource-library/#elections) (<https://mnmsba.org/resource-library/#elections>).