

School District Levy Limitation and Certification Calendar 2024 Payable 2025 Levy

Date	Topic
March 15, 2024	Deadline for eligible school districts to have submitted locally approved Achievement and 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.
April 1, 2024	Deadline for county auditors to submit School Tax Report and Taconite Report (if applicable) to MDE. Deadline for eligible School Districts to amend current fiscal year (2024) Achievement and Integration budgets
April 9, 2024	Special Elections held second Tuesday in April. See the Minnesota School Boards Association (MSBA) website (https://mnmsba.org/resource-library/#elections) for more information.
May 2, 2024	Career and Technical Education (CTE) Levy Web-Based Reporting System opens to enter 2024-2025 CTE Budget. CTE Reporting System . (https://education.mn.gov/MDE/dse/datasub/CTELevyReportSys/)
May 14, 2024	Special Elections held second Tuesday in May. See the Minnesota School Boards Association (MSBA) website for more information
June 6, 2024	Deadline for districts to have submit Career and Technical estimated expenditures for 2024-2025.
June 17, 2024	Deadline for districts to adopt a written resolution authorizing the renewal of any expiring referendums.
June 30, 2024*	Last day for Department of Revenue certifies final 2023 adjusted net tax capacity for each district before this date.
July 1, 2024	Deadline for filing a board resolution with the commissioner requesting sparsity revenue adjustment for a school facility closed for FY 2025. Minnesota Statutes 2023, section 126C.10, subdivision 8a.

Date**Topic**

July 15, 2024*	Due date for FY 2024 Early Childhood Family Education (ECFE) Annual Report. A district may not certify a levy for ECFE unless it has submitted the report. 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. Deadline for county auditors to submit Six-Month Supplemental School Tax Abatement Report for current year to MDE, School Finance.
July 17, 2024	2024 CTE Budget System-opens for school districts to enter 2023-2024 actual expenditures-closes September 10, 2024.
July 31, 2024	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.
July/August	MDE Levy Information System (LIS) Webinar will be held the last week of July and first week of August.
August 13, 2024	Special Elections held second Tuesday in May. See the Minnesota School Boards Association (MSBA) website for more information. MSBA website (https://mnmsba.org/resource-library/#elections)
August 14, 2024	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, 2024. Please note: September 8 falls on a Sunday, it is MDE's intention to release the report on September 6, 2024 and data will be revised through September 30, 2024. 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, 2024. Please note: September 8 falls on a Sunday, it is MDE's intention to release the report on September 6, 2024 and data will be revised through September 30, 2024. Data may be revised through September 30, 2024.
August 19, 2024*	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 23, 2024	Last day for school districts to review and update the ADMWE ADM and EL estimates for 2024-25, and 2025-26 for the initial levy report and forecast. Additional changes can be made for 2025-26 through September 30, 2024, for levy purposes.

Date

Topic

	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 2023, section 205A.07, subdivision 3a. Last day a district may make changes via Health and Safety website.
August 27, 2024	Deadline for districts to submit the following data via Levy Information System. After this date, data may be revised through September 30, 2024. (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 6, 2024*	Deadline for MDE to certify levy limitations to school districts. Levy limit reruns will continue through September 30. Please note: The levy report will be released two days early due to September 8 falling on a Sunday.
September 16, 2024	Deadline for districts to request approval from the commissioner to retain debt excess. Deadline to adjust the 2024 Payable 2025 maximum costs for Health and Safety projects for timely inclusion on levy (Health and Safety Guidance.
September 10, 2024	Deadline for districts to submit Career and Technical actual expenditures from the 2023-2024 fiscal year in the CTE budget system Publication dates for review and comment
September 30, 2024	Deadline for school districts to submit data changes to MDE. At the end of normal business day (5:00 pm 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 7. Deadline for MDE to certify school district levy limitations to county auditors.

Date**Topic**

October 1, 2024	Deadline for MDE to certify school district levy limitations to county auditors.
October 7, 2024	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.
October 21, 2024	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, 2024	Annual Community Education Report is due.
November 1, 2024	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 5, 2024	General Election Day. Referendum elections can be held only on this date (except by mail-in ballot). *** Minnesota Statutes 2023, section 126C.17, subdivision 9.
November 8 -15, 2024	School Districts required to canvass results of November general election - between the 3rd and 10th day following general election.
November 10-24, 2024	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 2023, section 275.065, subdivision 3.
November 15 - 30, 2024	School Districts must notify MDE of any general election referendum results within 15 days after the results have been certified (if there is not a recount).

Date**Topic**

After November 24, 2024, but before final levy is adopted	Districts are required to discuss the Payable 2025 Levy and 2024-2025 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 2023, section 275.065, subdivision 3.
Five business days after December 20, 2024 (December 30, 2024)	School districts must adopt their final property tax levy. ** Deadline for school districts to certify final adopted levies to home county auditor. ** Minnesota Statutes 2023, section 275.07, subdivision 1.
December 30, 2024	• 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, 2025	Deadline for districts to submit FY 2024 actual building/land lease costs via Levy Information System.
January 8, 2025	Deadline for school districts to notify MDE of final certified levies.
February 3, 2025	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.
February 11, 2025	Special Elections held second Tuesday in February. See the Minnesota School Boards Association (MSBA) website for more information. MNMSBA website (https://mnmsba.org/resource-library/#elections)
March 14, 2025 (Approx.)	Deadline for eligible school districts to have submitted locally approved Achievement and Integration plan and budget for Fiscal Year (FY) 2026. Plan and budget should have been submitted to the Minnesota Department of Education (MDE) Equity, Diversity, & Inclusion Center Office of Equity and Innovation.

Date

Topic

April 1, 2025	Deadline for county auditors to submit School Tax Report and Taconite Report (if applicable) to MDE. Deadline for eligible School Districts to amend current fiscal year (2025) Achievement and Integration budgets
April 8, 2025	Special Elections held second Tuesday in April. See the Minnesota School Boards Association (MSBA) website for more information. MSBA website (https://mnmsba.org/resource-library/#elections)
May 2, 2025 (Approx.)	CTE Budget System opens to enter 2025-2026 CTE Budget
May 13, 2025	Special Elections held second Tuesday in May. See the Minnesota School Boards Association (MSBA) website for more information. MSBA website (https://mnmsba.org/resource-library/#elections)
June 2, 2025 (Approx.)	Deadline for districts to have submit Career and Technical estimated expenditures for 2025-2026.
June 3, 2025	Deadline for districts to submit resolution to updated census populations under Minnesota Statutes 2023, section 275.14 with the State Demographer.

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, 2024, and certification of final levies no later than five working days after December 20, 2024 (December 28, 2024).
- *** Districts holding a referendum election on November 5, 2024, should also reference "*Important Election Dates*" on the [MSBA website](https://mnmsba.org/resource-library/#elections). (https://mnmsba.org/resource-library/#elections).