

INDEPENDENT SCHOOL DISTRICT 196  
Rosemount-Apple Valley-Eagan Public Schools  
*Educating our students to reach their full potential*

Series Number 703.1AR Adopted June 1983 Revised May 2012

Title Local Property Tax Levies

1. **Local Property Tax Levies** - Every year the School Board will adopt a proposed property tax levy, hold a public hearing and certify the property tax levy, in accordance with state law.
2. **Proposed Tax Levy** - The School Board will adopt a proposed property tax levy for taxes payable the following year by the date required by state law. The amounts of the levy in various categories must be within the levy limitations set by state law.
3. **Property Tax Hearing** - The district will establish a date (or dates) for a property tax hearing, publish notice of the date(s) in the district's legal newspaper and hold the hearing. The hearing will be held in accordance with state law.
4. **Final Tax Levy** - The School Board will certify the amount of the final property tax levy payable the following year after completion of the hearing and no later than the date set by state law. The final levy may not be larger than the proposed levy, except as authorized by state law:
  - 4.1 If voters approve an increase in the levy in an election which takes place after the proposed levy is adopted, or
  - 4.2 If the Minnesota Department of Education increases the district's levy limitation in any category after the proposed levy is adopted.

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**References:** - M.S. 275.065, Proposed Property Taxes  
- M.S. 275.07, City, Town, County, and School District Taxes