124B.03 GENERAL EDUCATION REVENUE: EDUCATION DISTRICTS

## **CHAPTER 124B**

## GENERAL EDUCATION REVENUE: EDUCATION DISTRICTS

124B.03 Referendum levies.

## 124B.03 REFERENDUM LEVIES.

[For text of subd 1, see M.S.1990]

Subd. 2. Referendum levy. (a) The amount of general education revenue certified by an education district board under section 124B.10 may be increased in any amount that is approved by the voters of the education district at a referendum called for the purpose. The referendum may be called by the education district board or must be called by the education district board upon written petition of qualified voters of the education district. The referendum must be held on the first Tuesday after the first Monday in November. The ballot shall state the maximum amount of the increased levy per actual pupil unit, the total amount that will be raised in the first year it is to be levied, and that the proceeds of the levy must be used to finance school operations. The ballot shall designate a specific number of years for which the referendum authorization applies which may not exceed five years. The ballot may contain a text with the information required in this subdivision and a question stating substantially the following:

"Shall the increase in the levy proposed by (petition to) the board of ......., Education District No. .., be approved?"

- (b) An approved amount per actual pupil unit times the number of actual pupil units in the education district for the fiscal year before the year the levy is certified is authorized for certification for the number of years approved or until revoked or reduced by the voters of the education district at a later referendum.
- (c) The education district board shall prepare and deliver by first class mail at least 15 days but no more than 30 days prior to the day of the election to each taxpayer at the address listed on each member district's current year's assessment roll, a notice of the referendum and the proposed levy increase. For the purpose of giving mailed notice under this subdivision, owners shall be those shown to be owners on the records of the county auditor or, in any county where tax statements are mailed by the county treasurer, on the records of the county treasurer. Every property owner whose name does not appear on the records of the county auditor or the county treasurer shall be deemed to have waived this mailed notice unless the owner has requested in writing that the county auditor or county treasurer, as the case may be, include the name on the records for this purpose. The notice must project the anticipated amount of tax increase in annual dollars and annual percentage for typical residential homesteads, agricultural homesteads, apartments, and commercial-industrial property within the education district.
- (d) The notice must include the following statement: "Passage of this referendum will result in an increase in your property taxes."
- (e) A referendum on the question of revoking or reducing the increased levy amount authorized under paragraph (a) may be called by the education district board and must be called by the education district board upon the written petition of qualified voters of the education district. A levy approved by the voters of the education district under paragraph (a) must be made at least once before it is subject to a referendum on its revocation or reduction for subsequent years. Only one election may be held to revoke or reduce a levy for any specific year and for later years.
- (f) A petition authorized by paragraph (a) or (e) shall be effective if signed by a number of qualified voters in excess of 15 percent of the average number of voters at the two most recent districtwide school elections in all the member school districts. A referendum invoked by petition must be held on the day specified in paragraph (a).

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- (g) The approval of 50 percent plus one of those voting on the question is required to pass a referendum.
- (h) At least 15 days before the referendum, the education district shall submit a copy of the notice required under paragraph (c) to the commissioner of education. Within 15 days after the results of the referendum have been certified by the education district board, or in the case of a recount, after the certification of the results of the recount by the canvassing board, the education district shall notify the commissioner of education of the results of the referendum.
- (i) The department shall allocate the amount certified by the education district board under paragraph (a) or subdivision 1 proportionately among the member districts based on net tax capacity. The member districts may levy an amount up to the amount allocated.

History: 1991 c 130 s 23; 1991 c 265 art 6 s 46

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