

## CHAPTER 124B

## GENERAL EDUCATION REVENUE: EDUCATION DISTRICTS

124B.01 Eligibility.  
124B.02 Definitions.  
124B.03 Referendum levies.

124B.10 General education revenue.  
124B.20 General education levy and aid.

**124B.01 ELIGIBILITY.**

Education districts with a collective bargaining provision in the education district agreement under section 122.937, must certify general education revenue for all member districts in the education district. A member district of an education district that certifies general education revenue may levy only the amount allocated by the department of education for general education.

*History: 1990 c 562 art 6 s 28*

**124B.02 DEFINITIONS.**

Except as otherwise specified in this chapter, general education revenue for eligible education districts must be determined under chapters 124 and 124A, as though an education district is a school district.

*History: 1990 c 562 art 6 s 29*

**124B.03 REFERENDUM LEVIES.**

Subdivision 1. **Member district referendum levies.** (a) As of the date that an education district first certifies general education revenue, the authorization for a referendum levy previously approved by the voters of a member district in that education district under section 124A.03 is canceled.

(b) The education district may certify to the department of education an amount equal to the combined dollar amount of the referendum authorized by each of the member districts for the year before the date that the education district first certifies general education revenue, unless the amount of revenue that the education district may certify is modified under subdivision 2.

(c) If the referendum levy authorizations for each of the member districts is limited to a specified number of years, the referendum levy authorization for the education district may continue for a period of time equal to the longest period authorized for any member district. If the referendum levy authorization of any member district is not limited to a specified number of years, the referendum levy authorization for the education district is not limited to a specified number of years.

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).

(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:** *1Sp1989 c 1 art 2 s 11; 1990 c 562 art 6 s 30; 1991 c 130 s 23; 1991 c 265 art 6 s 46*

#### **124B.10 GENERAL EDUCATION REVENUE.**

Subdivision 1. **General education revenue.** The general education revenue for an education district that negotiates a collective bargaining agreement under section 122.937, equals the sum of the education district's basic revenue, compensatory education revenue, training and experience revenue, secondary sparsity revenue, and elementary sparsity revenue.

Subd. 2. **Training and experience revenue.** The training and experience index for an education district equals the weighted average of the ratios assigned to the full-time equivalent teachers in the education district.

**History:** *1990 c 562 art 6 s 31*

**124B.20 GENERAL EDUCATION LEVY AND AID.**

Subdivision 1. **General education levy.** To obtain general education revenue, an education district with a collective bargaining provision under section 122.937, may certify to the department of education an amount not to exceed the general education tax rate times the adjusted net tax capacity of the education district for the preceding year. The department of education must allocate the levy amount proportionately among the member districts based on adjusted net tax capacity. The member districts must levy the amount allocated. The sum of the levies allocated to the member districts is defined as the "general education levy" for an education district. An education district general education levy is subject to the same adjustments as a school district general education levy under chapter 124A.

Subd. 2. **Revenue transfer.** Each year, a member district of an education district that certifies general education revenue for all member districts must transfer general education revenue to the education district board according to this subdivision. By June 20 and November 30 of each year, an amount must be transferred equal to:

(1) 50 percent times

(2) the amount certified in subdivision 1 minus homestead and agricultural credit aid allocated for that levy according to section 273.1398, subdivision 6.

Subd. 3. **General education aid.** General education aid equals the general education revenue under section 124B.10, subdivision 1, minus the general education levy under subdivision 1 of this section. General education aid for an education district that certifies revenue under this section must be paid to the education district.

**History:** *1Sp1989 c 1 art 2 s 11; 1990 c 562 art 6 s 32*