

MEMORANDUM

TO: Centennial School Board & Dr. Jeff Holmberg, Superintendent
FROM: Patrick Chaffey, Executive Director of Business Services
DATE: September 21, 2026
RE: Proposed 2026 Payable 2027 Tax Levy Approval

Recommendation

For the School Board to approve the proposed 2026 payable 2027 tax levy as maximum and certify the levy to the county auditor.

Background

State statutes require that school districts certify proposed property taxes payable in 2027 by September 30, 2026.

Proposed levies for school districts carry the option of levying the maximum versus a specific amount due to continuing updates by the Department of Education. This maximum option protects school districts whose levies may need adjustments. Levying a specific dollar amount prevents further increases.

As in past years, I am recommending the board approve the proposed 2026 payable 2027 property tax levy at maximum to allow for the necessary updates.

Statutes also require a hearing to be conducted before certifying the final levy. The regular school board meeting at which the Truth in Taxation hearing will be conducted is December 7, 2026, at 6:30 pm.

2026 Payable 2027 Levy Timeline

March to August 28, 2026	Various data submissions to MDE for levy calculations.
September 8, 2026	Deadline for MDE to certify initial levy limitations to school districts.
September 30, 2026	Deadline for data changes to MDE. Deadline for school districts to certify proposed property tax levies to home county auditor.
November 24, 2026	Deadline for county auditor to deliver notice of proposed property taxes for all taxing authorities to each taxpayer.
After November 24, 2026 but before final levy is adopted	Truth in Taxation Hearing December 7, 2026 @ 6:30pm – TNT and Levy Adoption
Five business days after December 20, 2026	Deadline for school districts to adopt final property tax levy.

Attachments

None