

Levy Certification System Instructions

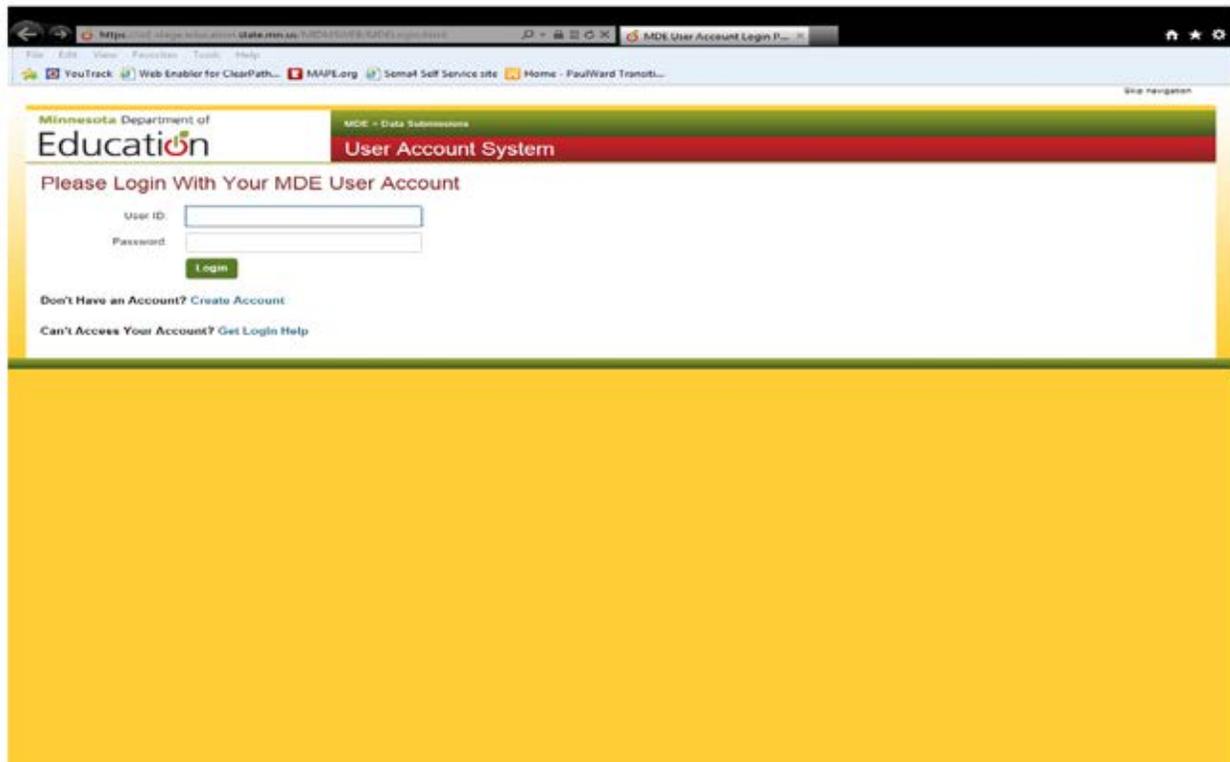
September 23, 2013

The Levy Certification System is a web-based interactive system school districts will use to certify both their proposed property tax levy and their final property tax levy for payable 2014.

Requesting Access to System

If you had access to the system last year, you do not need to take further action this year. If you are new to the system and you already have an MDE-Account, use the same User ID and password to request permission to access the Levy Certification System. If you do not have an MDE-Account, when you are requesting permission, you will also need to establish a new account. Request permission to access the Levy Certification System.

The following screen will appear. Enter your User ID and password, or select Create New MDE-Account.

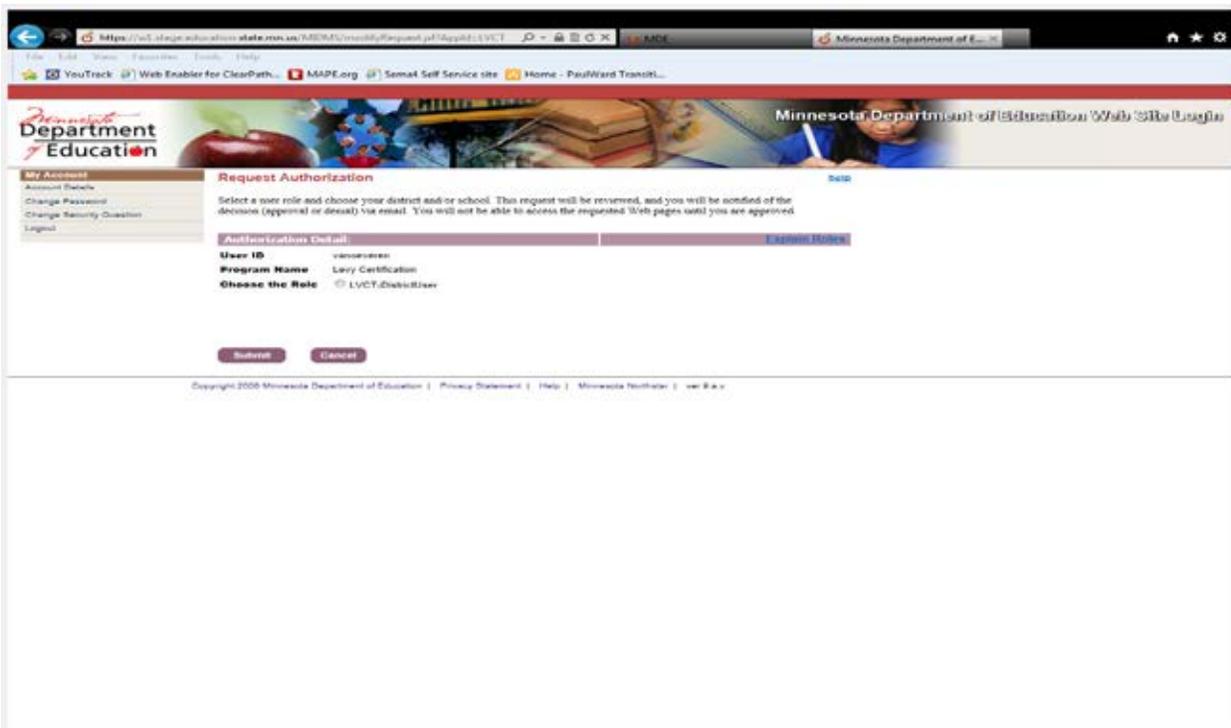


The screenshot shows a web browser window displaying the login page for the MDE User Account System. The browser's address bar shows the URL <https://data.mde.state.mn.us/levy-certification-system/>. The page header includes the Minnesota Department of Education logo and the text "MDE - Data Submissions" and "User Account System". The main content area is titled "Please Login With Your MDE User Account" and contains a login form with fields for "User ID:" and "Password:", a "Login" button, and links for "Don't Have an Account? Create Account" and "Can't Access Your Account? Get Login Help". The page has a yellow and green color scheme.

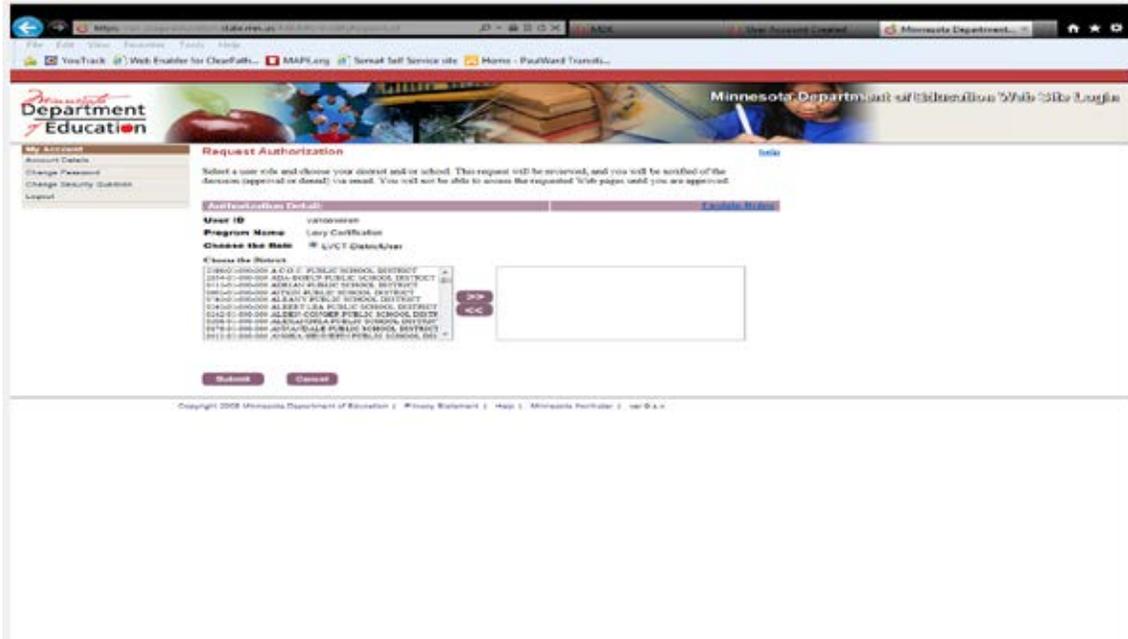
Once you login to your MDE-Account, the following screen will appear. Select the Request Application Access button.



On the following screen, choose your role as LVCT-District User and hit submit button.



A list of districts will display in the left dropdown. Pick district(s) on the left dropdown and select the arrow >> button to include the district(s) in your district list on the right dropdown. Then Submit.



Within 24 hours, you will receive e-mail notification you have been granted access to the Levy Certification System.

General Information

You will need to log in using the User ID and password as established above. If you are registered for more than one district, you will also need to select the school district for which you are entering data.

The same screens will be used for certifying both the proposed levy and the final levy, with only the proposed or final data available for update at the appropriate time.

- The system will be available from September 10 to October 7, 2013, for certifying the proposed property tax levy and from November 25 to December 30, 2013, for certifying the final property tax levy.
- The final step is to "Certify Levy" and users should wait until the school board has actually certified the levy to complete this step.
- Prior to the board meeting, however, users can enter data into the system and "Validate Levy." Validating the levy data is particularly important if you are recommending the school board under levy. The validation step provides revised levy totals and also identifies any errors.
- Data is not submitted to MDE until the user has selected "Certify Levy" and received the "You have successfully certified your Levy data" message.
- After the "Successfully" message is received, the user will have access to the report for certifying the levy to the county auditor. **Note:** Certification data is NOT submitted electronically to the county auditor. **The certification report must be printed, signed by the board clerk and received by the district's home county auditor by the appropriate due date.**
- A copy of the signed report should also be e-mailed to Janice.carlson@state.mn.us or mailed to Minnesota Department of Education, Division of School Finance, 1500 Highway 36 West, Roseville, MN 55113. If the report is e-mailed, there is no need to follow up with a mailed copy.

Error Messages

The first screen that appears gives you the current certification status for your district. You are able to return to this screen anytime by selecting "Certification Status" on the Navigation Bar on the left.

Data will not submit successfully if any fatal errors (shown in red) exist. Fatal errors must be corrected before the certification can be submitted successfully. Fatal errors include:

- Proposed or final levy may not exceed the current levy limit for any levy component. If the levy limit is not correct, contact School Finance staff to have the levy limitation corrected before you certify.
- Total final certified levy may not exceed the proposed levy, except for certain approved items as noted under Certifying Final Levy. If the system does not allow you to certify an approved increase, contact School Finance staff to have the approval corrected before you certify.
- No levy subtotal may be negative. If there is a large negative levy for one component, a valid under levy in another component in the same category may cause the certified total for the category to be negative. Contact School Finance staff before certifying the levy to have the offset entries adjusted to allow the desired under levy.

If only warning errors (shown in orange) exist, the certification will submit successfully. Warning errors generally provide notice that the district is under levying in a category which will result in a reduction of state aid. Review all warning errors to ensure you fully understand the impact of the district's under levy decision. Contact School Finance staff if you need an estimate of the state aid reduction or have other questions.

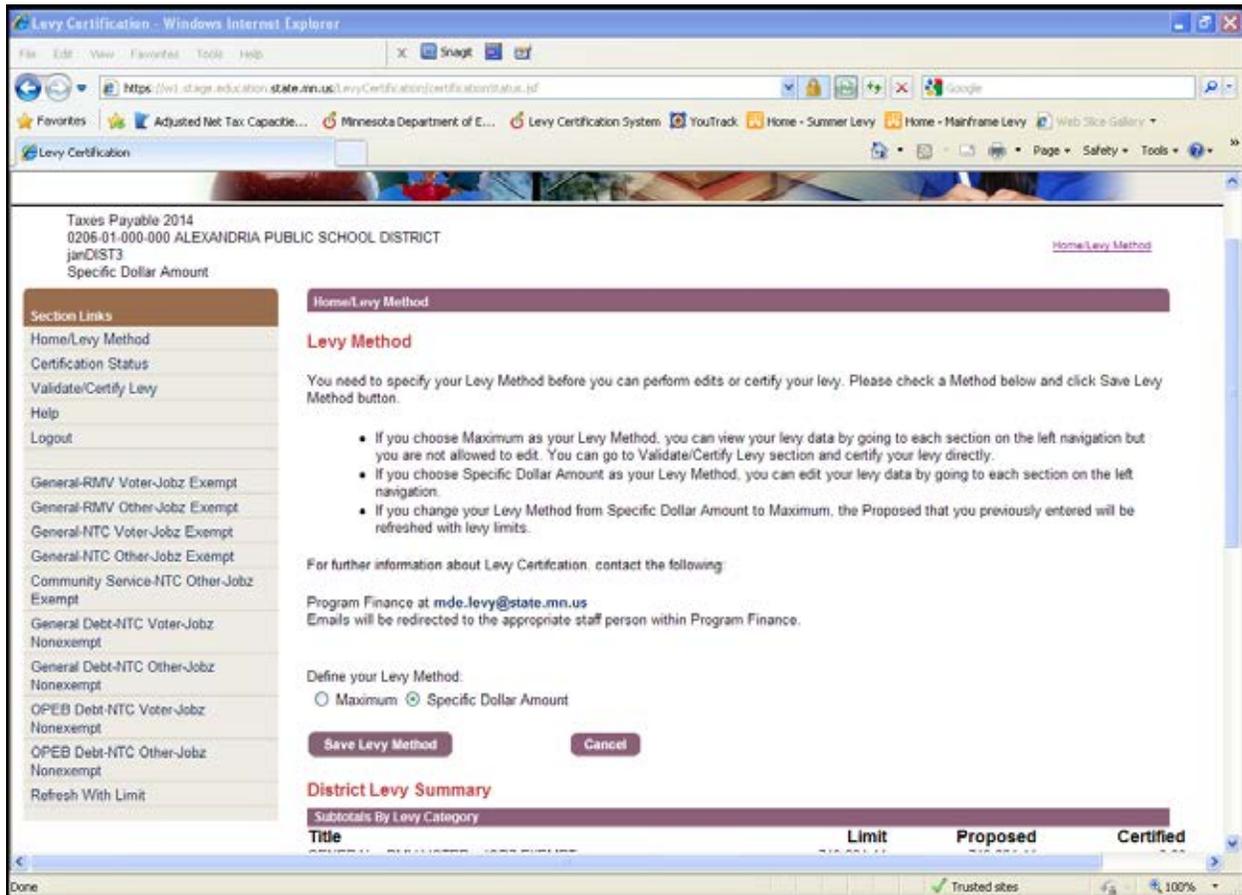
The system will not allow the user to change the certified amount for any required levy (e.g. initial debt service) or to change the certified amount for any levy that is negative. Also, no certified amount may be entered as a negative amount.

Certifying the Proposed Levy

Minnesota Statutes, section 275.065, Subdivision 1(b), requires each district to certify its proposed levy to the county auditor by September 30 for payable 2014. It also requires the county auditor to use the proposed levy in preparing Truth in Taxation notices.

- Certification of the proposed levy requires school board action.
- Minnesota Statutes, section 275.065, Subdivision 1(d), requires the county auditor to use the prior year's certified levy amount for the Truth in Taxation notices if a taxing authority fails to certify its proposed levy by the due date.
- Since the district's final certified levy may not exceed the amount used for the Truth in Taxation notices (except for certain allowable amounts), any district that fails to certify its proposed levy by the due date will have its final certified levy limited to the prior year's certified levy amount.

For the proposed levy, districts may choose one of two methods for certifying the proposed levy. Please read the following information closely before choosing a levy method.



For districts that choose to certify “**Maximum,**” county auditors will be instructed to use the district’s levy limitation as of October 1, 2013 (or October 7 if an extension has been granted) for the truth in taxation notices. If an extension has been granted, county auditors will be notified directly for any revisions made after September 30th.

To certify the proposed levy as “Maximum,” do the following on the Levy Certification System:

- On the Home page, select “Maximum” as the district’s levy method. If the district wants to under levy in any category for the proposed levy, the district must use the “Specific Dollar Amount” levy method as described in the following section of this memo.
- Select “Save Levy Method” and the “Record successfully saved” message should be displayed.
- Proposed levy amounts have been preloaded with current levy limits. Since the district has certified “Maximum,” the user is not allowed to update the proposed amount for any category or total. If levy limits are revised before October 1, 2013 the proposed levy will automatically be updated to reflect the revised levy limit.
- Select “Validate/Certify Levy” on the navigation bar. Review subtotals and totals for levy limitations and proposed levy to ensure they agree.
- We recommend you “Validate Levy” at this time, but wait until after the school board has actually approved the levy to “Certify Levy.” When certifying maximum, there should be no validation errors. If errors do appear, check to be sure you have selected “Maximum” as the levy method

on the Home page. Contact School Finance staff listed at the end of this document if you have questions on any error message.

- If the school board decides to under levy in any area, you will need to change the levy method to "Specific Dollar Amount" and follow the instructions noted in the section below.
- Review subtotals and totals for levy limitations and proposed levy. Then select "Validate/Certify Levy" when you are ready to submit the certification to MDE.
- Select "Certify Levy" and the "You have successfully certified your Levy data" message should be displayed. The levy certification is not submitted to MDE until this message appears.
- Select "Print Certification Report" and submit the printed report to the county auditor and MDE as noted in the General Information section above. The county auditor must receive the signed report by September 30, 2013 (or October 7 if the district has been granted an extension).
- The certification report does not show the district's current levy limitation or proposed levy. Since the district certified "Maximum," the county auditor is instructed to use the district's levy limitation as of October 1 (or October 7 if the district has been granted an extension) for the Truth in Taxation notices.

Here is a sample of the Validate/Certify Levy screen:

The screenshot shows the 'Levy Certification' page for 'Taxes Payable 2013'. The page title is 'Levy Certification' and the user is logged in as 'Maximum'. A success message states: 'You have successfully validated your Levy data! You are ready to submit it.' Below this, there are buttons for 'Validate Levy' and 'Certify Levy'. A 'District Levy Summary' table is displayed at the bottom.

Subtotals By Levy Category			
Title	Limit	Proposed	Certified
GENERAL - RMV VOTER - JOBZ EXEMPT	1,936,186.20	1,936,186.20	0.00
GENERAL - RMV OTHER - JOBZ EXEMPT	604,401.16	604,401.16	0.00
GENERAL - NTC VOTER - JOBZ EXEMPT	0.00	0.00	0.00
GENERAL - NTC OTHER - JOBZ EXEMPT	1,237,483.29	1,237,483.29	0.00

For districts that choose to certify a "Specific Dollar Amount", for Truth in Taxation notices, county auditors will be instructed to use the lesser of: a) the dollar amount certified by the district, or b) the district's maximum levy limitation as of October 1, 2013 (or October 7 if the district has been granted an extension). If the maximum allowable levy is increased after the levy is certified by the school board, the board will need to recertify the proposed levy before October 1 in order to levy the increase in the allowable levy.

Review all levy limitation components to insure your district has received the maximum limitation amount to which it is entitled. If the maximum levy limitation for a levy component is based on an incorrect estimate, the district should contact the School Finance Division so that a revision to the levy limitation can be made before the district certifies the proposed levy. **Certifying an under levy based on an**

incorrect levy limitation in a levy component may result in a reduction in state aid or an incorrect future levy adjustment.

To certify the proposed levy as a “Specific Dollar Amount”, do the following on the Levy Certification System:

- On the Home page, select “Specify Dollar Amount” as the district’s levy method. If the district is not under levying in any category, use the “Maximum” levy method instead as described in the previous section of this memo.
- Select “Save Levy Method” and the “Record successfully saved” message should be displayed.
- Using the navigation bar on the left side of the screen, select the levy category which the district wishes to under levy. Proposed levy amounts have been preloaded with current levy limits. Edit the proposed levy for the specific levy component(s) the district wishes to under levy and then select “Save” at the bottom of the screen.
- The “Recorded successfully saved” message should appear. If an error message is received, the data has not been updated and the error must be corrected before the data can be saved.
- If there are additional categories in which the district wishes to under levy, repeat the above process.
- Select “Validate/Certify Levy” on the navigation bar. Review subtotals and totals for levy limitations and proposed levy to ensure all under levies have been entered correctly.
- We recommend you “Validate Levy” at this time, but wait until after the school board has actually approved the levy to “Certify Levy.” Validating the levy data will display any errors, either fatal or warning, that may exist for your district that could not be displayed on the individual screens. Review and correct all fatal errors (shown in red). Review, and correct if necessary, all warning errors (shown in orange). Contact School Finance staff listed at the end of this document if you have questions on any error message.
- After the board meeting, remember to update the certification data if changes were made by the school board. Review subtotals and totals for levy limitations and proposed levy.
- When you are ready to submit the certification to MDE, select “Certify Levy” and the “You have successfully certified your levy data” message should be displayed. The levy certification is not submitted to MDE until this message appears.
- Select “Print Certification Report” and submit the printed report to the county auditor and MDE as noted in the General Information section above. The county auditor must receive the signed report by September 30, 2013.
- Note that the report shows only the district’s proposed levy, and not the current levy limitation. Since the district certified a specific dollar amount, for Truth in Taxation notices the county auditor is instructed to use the lesser of: a) the proposed levy as shown, or b) the district’s levy limitation as of October 1.
- **If levy limits are increased on or before September 30 but after the district has certified the proposed levy as a specific dollar amount, the school board will need to recertify the proposed levy if the district wants to levy the increase.** If the school board recertifies the proposed levy, the levy will also need to be recertified on the Levy Certification System and a new report delivered to the home county auditor by the due date, with a copy to MDE. Be sure to date the report and mark it revised.

- Below is the screen for indicating an under levy in the General RMV Voter – JOBZ Exempt levy category. Similar screens are used for indicating an under levy in other categories.

Taxes Payable 2014
0206-01-000-000 ALEXANDRIA PUBLIC SCHOOL DISTRICT
janDIST3
Specific Dollar Amount

Section Links
Home/Levy Method
Certification Status
Validate/Certify Levy
Help
Logout

General-RMV Voter-Jobz Exempt
General-RMV Other-Jobz Exempt
General-NTC Voter-Jobz Exempt
General-NTC Other-Jobz Exempt
Community Service-NTC Other-Jobz Exempt
General Debt-NTC Voter-Jobz Nonexempt
General Debt-NTC Other-Jobz Nonexempt
OPEB Debt-NTC Voter-Jobz Nonexempt
OPEB Debt-NTC Other-Jobz Nonexempt
Refresh With Limit

General-RMV Voter-Jobz Exempt

Line#	Levy Item	Limit	Proposed	Certified
346:	FY 2015 1ST TIER RMV REF	658713.81	658713.81	0.00
347:	FY 2015 2ND TIER RMV REF	0.00	0.00	0.00
348:	FY 2015 3RD TIER RMV REF	0.00	0.00	0.00
349:	FY 2015 UNEQUALIZED RMV REF	0.00	0.00	0.00
1023:	FY 2014 1ST TIER RMV ADJUST	29312.40	29312.40	0.00
1030:	FY 2014 2ND TIER RMV ADJUST	0.00	0.00	0.00
1037:	FY 2014 UNEQUAL RMV ADJUST	0.00	0.00	0.00
1043:	FY 2014 TBRA ALLOC ADJUST	0.00	0.00	0.00
1081:	FY 2012 1ST TIER RMV ADJUST	61857.90	61857.90	0.00
1091:	FY 2012 2ND TIER RMV ADJUST	0.00	0.00	0.00
1101:	FY 2012 UNEQUAL RMV ADJUST	0.00	0.00	0.00
1110:	FY 2012 TBRA ALLOC ADJUST	0.00	0.00	0.00
1295:	OTHER RMV REFER ADJUST	0.00	0.00	0.00
3026:	RMV REF NET OFFSET ADJ	0.00	0.00	0.00
4054:	REFER RMV TACONITE ADJ	0.00	0.00	0.00

Save Cancel

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- Here is a sample of the Validate/Certify Levy screen:

Section Links
Home/Levy Method
Certification Status
Validate/Certify Levy
Help
Logout

General-RMV Voter-Jobz Exempt
General-RMV Other-Jobz Exempt
General-NTC Voter-Jobz Exempt
General-NTC Other-Jobz Exempt
Community Service-NTC Other-Jobz Exempt
General Debt-NTC Voter-Jobz Nonexempt
General Debt-NTC Other-Jobz Nonexempt
OPEB Debt-NTC Voter-Jobz Nonexempt
OPEB Debt-NTC Other-Jobz Nonexempt
Refresh With Limit

Validate/Certify Levy

Submit Levy

If you are sure your levy data is correct and ready to certify it, you can do so by clicking Certify Levy button below. Before certifying it, you are strongly recommended to validate it by clicking Validate Levy button.

- By clicking Certify Levy button, you are certifying your levy data and data is being submitted to MDE.
- If you certified your levy previously and are now making any changes, you have to recertify it again.

For further information about Levy Certification, contact the following:
Program Finance at mde.levy@state.mn.us
Emails will be redirected to the appropriate staff person within Program Finance.

Validate Levy Certify Levy

District Levy Summary

Subtotals By Levy Category	Limit	Proposed	Certified
GENERAL - RMV VOTER - JOBZ EXEMPT	749,884.11	749,884.11	0.00
GENERAL - RMV OTHER - JOBZ EXEMPT	1,738,198.78	1,738,198.78	0.00
GENERAL - NTC VOTER - JOBZ EXEMPT	0.00	0.00	0.00
GENERAL - NTC OTHER - JOBZ EXEMPT	1,517,708.24	1,517,708.24	0.00
COMMUNITY SERVICE - NTC OTHER - JOBZ EXEMPT	459,615.00	459,615.00	0.00
GENERAL DEBT - NTC VOTER - JOBZ NONEXEMPT	5,520,548.66	5,520,548.66	0.00
GENERAL DEBT - NTC OTHER - JOBZ NONEXEMPT	828,668.36	828,668.36	0.00
OPEB DEBT - NTC VOTER - JOBZ NONEXEMPT	0.00	0.00	0.00
OPEB DEBT - NTC OTHER - JOBZ NONEXEMPT	508,571.88	508,571.88	0.00

Subtotals By Fund	Limit	Proposed	Certified
GENERAL FUND	4,005,791.13	4,005,791.13	0.00
COMMUNITY SERVICES FUND	459,615.00	459,615.00	0.00

If you have selected the wrong levy method, you can always change the method.

- If you change the levy method from “Specific Dollar Amount” to “Maximum,” the system will automatically reset all the proposed levies to the current levy limit and the user will not be allowed to update proposed levy amounts.
- If you change the levy method from “Maximum” to “Specific Dollar Amount,” the user will then be allowed to update proposed levy amounts.

Select “**Refresh with Limits**” on the left navigation bar if you want to change all proposed levies back to the current levy limits. Use this feature if “Specific Dollar Amount” was previously selected and several proposed levies have been updated incorrectly. It will allow you to start over with the current levy limitations.

Certifying the Final Levy

Minnesota Statutes, section 275.07, Subdivision 1(a), requires each district to certify its final levy to the county auditor on or before five working days after December 20 each year. For taxes payable in 2014, the signed certification report must be received by the home county auditor no later than December 30, 2013.

Review all levy limitation components to insure the district has received the maximum limitation amount to which it is entitled. If the maximum levy limitation for a levy component is based on an incorrect estimate, contact School Finance staff so a revision to the levy limitation can be made before the district certifies the final levy. **If the levy limitation is changed after the district has certified the final levy, the school board will need to recertify the final levy.**

Pursuant to Minnesota Statutes, section 275.065, the final property tax levy must not exceed the proposed levy, except by an amount up to the sum of the following:

1. The amount of a referendum levy under Minnesota Statutes, section 126C.17, Subdivision 9, or a capital projects referendum levy under Minnesota Statutes, section 123B.63, Subdivision 3, approved by district voters after the proposed levy was certified;
2. The amount of a levy to pay principal and interest on bonds approved by the voters under Minnesota Statutes, section 475.58, after the proposed levy was certified;
3. The amount of a levy to pay costs due to a natural disaster occurring after the proposed levy was certified, if the amount is approved by the commissioner of Revenue;
4. The amount of a levy to pay tort judgments against a district that become final after the proposed levy was certified, if the amount is approved by the commissioner of Revenue;
5. The amount of an increase in levy limits certified to the school district by the commissioner of Education after the proposed levy is certified; and
6. The amount necessary in accordance with Minnesota Statutes, section 126C.55, to pay for a potential default in payments on school district tax anticipation certificates of indebtedness, aid anticipation certificates of indebtedness, or general obligation bonds.

The final property tax levy must be certified as a specific dollar amount and the amount certified should be reflected in the school board minutes. The option to certify “Maximum” applies only to the proposed levy.

To certify the final levy, do the following on the Levy Certification System:

- Final certified amounts have been preloaded with current levy limits. Review levy limitation subtotals and totals to determine that maximum levy limitations are correct. Also review final certified amounts to assure they agree with the levy limitations.
- If the district wants to under levy in any category, use the navigation bar on the left side of the screen to select the appropriate levy category. Edit the final certified amount for the specific levy component(s) the district wishes to under levy and then select "Save."
- The "Record successfully saved" message should appear. If an error message is received, the data has not been updated and the error must be corrected before the data can be saved.
- If there are additional categories in which the district wishes to under levy, repeat the above process.
- Select "Validate/Certify Levy" on the navigation bar. Review subtotals and totals for levy limitations and certified levy to ensure all under levies have been entered correctly.
- We recommend you "Validate Levy" at this time, but wait until after the school board has actually approved the levy at the school board meeting to "Certify Levy." Validating the levy data will display any errors, either fatal or warning, that may exist for your district that could not be displayed on the individual screens. Review and correct all fatal errors (shown in red). Review, and correct if necessary, all warning errors (shown in orange). Contact School Finance staff listed at the end of this document if you have questions on any error message.
- After the board meeting, remember to update the certification data if changes were made by the school board. When you are ready to submit the certification to MDE, select "Certify Levy" and the "You have successfully certified your levy data" message should be displayed. The levy certification is not submitted to MDE until this message appears.
- Select "Print Certification Report" and submit the printed report to the county auditor and MDE as noted in the General Information section above. The home county auditor must receive the signed report by December 30.
- **If levy limits are changed after the district has certified the final levy, the school board will need to recertify the final levy.** The levy will also need to be recertified on the Levy Certification System and a new report sent to the home county auditor by December 30, 2013, with a copy to MDE.

Select "**Refresh with Limits**" on the left navigation bar if you want to change all final certified amounts back to the current levy limits. Use this feature if you have updated several final certified amounts incorrectly and now want to start over.

Questions

This application has been designed to be viewed by Internet Explorer Version 7.0 or above or Mozilla Firefox Version 3.5 or above.

If you have questions or need assistance in using the Levy Information System, please contact School Finance at mde.levy@state.mn.us and your email will be forwarded to the appropriate staff person.