

## INSTRUCTIONS FOR FORM 51

Page 1 of 2

OFFICE OF THE STATE AUDITOR

STATE OF MINNESOTA

# Office Memorandum

## INSTRUCTIONS FOR COMPLETING FORM 51 - TAXES RECEIVABLE REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2020

### PURPOSE OF FORM

1. To provide the information school districts need to properly record current and delinquent taxes **receivable balances as of June 30**, including adjustments to the tax lists during the year then ended.
2. To provide the Minnesota Department of Education with tax distribution information to be used in calculating school district tax shift/state aid reduction limitations.

Note the main objective, as stated, is to provide information to the schools districts as to their share of amounts still receivable from property owners as of June 30, 2020, which is the end of their fiscal year. The information is used for preparing their financial statements. The information can be provided by fund or levy.

### DISTRIBUTION AND DUE DATE

1. Include tax information for only that portion of the school district within your county. Include fiscal disparities and manufactured home levies and distributions, if applicable. Exclude data on county apportionment.
2. Line 1 should agree with the ending balance from last year's Taxes Receivable Report. Any applicable property tax credits, which have not previously been subtracted from the balance on line 1 should be reported on line 2 for deduction of these aids from the tax levy receivable.
3. Line 2 - Report any 2019 tax credits and aids, identified in Minn. Stat. § 273.1393, which must be deducted from other amounts reported on this form to determine the June 30, 2020, taxes receivable balance on line 8. This line should include only those tax credits, which have not previously been deducted.
4. Line 3 - 2020 Levy. Report both fiscal disparities and spread levy amounts. (Spread levy means the certified levy after county auditor adjustments and fiscal disparities adjustments. If the total amount actually spread to parcels differs from the amount reported in column 26 of the School Tax Report filed with the Department of Education, report the actual spread.)

## **INSTRUCTIONS FOR FORM 51**

### **Page 2 of 2**

5. Line 4 - Report any 2020 tax credits and aids, identified in Minn. Stat. § 273.1393, which must be deducted from other amounts reported on this form to determine the June 30, 2020, taxes receivable balance on line 8. (Only if not already deducted as part of line 3.)
6. Line 5 - Report any additions to taxes receivables, in particular the current levy for manufactured homes. Prior years' unpaid manufactured homes should already be included in Line 1. Please identify any additions by type.
7. Line 6 - Report any reductions during the year to taxes receivable, such as abatements or cancellations.
8. Line 7 - Distributions/disbursements from July 1, 2019, through June 30, 2020. Please report "distributions" to school districts rather than "settlements." Include fiscal disparities and manufactured home distributions.

NOTE: If the line 1 amount for taxes payable in calendar year 2019 has not previously been reduced by the May and June 2019 distributions of estimated collections, then these distributions should be included on line 7. May and June 2020 distributions of estimated collections should be included on line 7.

9. Line 8 - Balance June 30, 2020. This line should agree with the county's records before any distributions are made in July. (Line 1 - 2 + 3 - 4 + 5 - 6 - 7)
10. Line 9 - Distributions made in July 2020. Report distributions made in July, including delinquent taxes, the balance of May settlement collections, and fiscal disparities. July 2019 distributions should not be included in line 7.

### **Tax System Generated Reports**

You may use computer-generated reports (such as a delinquent taxes payable report by year of tax) from your property tax system for Form 51 as long as it presents the required information. If you are uncertain whether your reports contain the required information you can submit a copy to the Office of the State Auditor or discuss with your local school districts to determine their information needs.

**SCHOOL PROPERTY TAXES RECEIVABLE REPORT (6/30/2020)**

**INDEPENDENT SCHOOL DISTRICT NO.** \_\_\_\_\_

**COUNTY** \_\_\_\_\_

| Line Items (1)  | Taxes Receivable |      |      |      |      |      |      | Current | Total     |
|---|------------------|------|------|------|------|------|------|---------|-----------|
|   | Delinquent       |      |      |      |      |      |      |         |           |
| Levied for collection in calendar year:                     | 2013 & Prior(2)  | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020    | All Years |
| 1. Balance July 1, 2019                                     |                  |      |      |      |      |      |      | xxx     |           |
| 2. 2019 tax credits and aids (if not previously deducted)   | xxx              | xxx  | xxx  | xxx  | xxx  | xxx  |      | xxx     |           |
| 3. Payable 2020 Levy  | xxx              | xxx  | xxx  | xxx  | xxx  | xxx  | xxx  |         |           |
| 4. 2020 tax credits/aids                                    | xxx              | xxx  | xxx  | xxx  | xxx  | xxx  | xxx  |         |           |
| 5. Additions:   |                  |      |      |      |      |      |      |         |           |
| Manufactured homes levy - Current                           | xxx              | xxx  | xxx  | xxx  | xxx  | xxx  | xxx  |         |           |
| Other: _____  |                  |      |      |      |      |      |      |         |           |
| Other: _____  |                  |      |      |      |      |      |      |         |           |
| 6. Reductions:  |                  |      |      |      |      |      |      |         |           |
| Abatements  |                  |      |      |      |      |      |      |         |           |
| Cancellations   |                  |      |      |      |      |      |      |         |           |
| Other: _____  |                  |      |      |      |      |      |      |         |           |
| 7. Distributions/Disbursements made from 7/1/2019-6/30/2020 |                  |      |      |      |      |      |      |         |           |
| Date _____ 2019   |                  |      |      |      |      |      |      |         |           |
| Date _____ 2019   |                  |      |      |      |      |      |      |         |           |
| Date _____ 2019   |                  |      |      |      |      |      |      |         |           |
| Date _____ 2019   |                  |      |      |      |      |      |      |         |           |
| Date _____ 2019   |                  |      |      |      |      |      |      |         |           |
| Date _____ 2020   |                  |      |      |      |      |      |      |         |           |
| Date _____ 2020   |                  |      |      |      |      |      |      |         |           |
| Date _____ 2020   |                  |      |      |      |      |      |      |         |           |
| Date _____ 2020   |                  |      |      |      |      |      |      |         |           |
| 8. Balance June 30, 2020                                    |                  |      |      |      |      |      |      |         |           |
| 9. Disbursements made in July 2020                          |                  |      |      |      |      |      |      |         |           |

Original to School District  
 Copy to: Department of Education  
           Program Finance Division  
           1500 Highway 36 West  
           Roseville, Minnesota 55113-4266

(1) See instructions  
 (2) Prior to 2013 optional if insignificant or uncollectible

\_\_\_\_\_  
 (SIGNATURE) County Auditor  
 Date \_\_\_\_\_

**SCHOOL PROPERTY TAXES RECEIVABLE REPORT (6/30/2020)**

**INDEPENDENT SCHOOL DISTRICT NO.** \_\_\_\_\_

**COUNTY** \_\_\_\_\_

| Line Items (1)  | Taxes Receivable |      |      |      |      |      |      | Current | Total     |
|---|------------------|------|------|------|------|------|------|---------|-----------|
|   | Delinquent       |      |      |      |      |      |      |         |           |
| Levied for collection in calendar year:                     | 2013 & Prior(2)  | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020    | All Years |
| 1. Balance July 1, 2019                                     |                  |      |      |      |      |      |      | xxx     |           |
| 2. 2019 tax credits and aids (if not previously deducted)   | xxx              | xxx  | xxx  | xxx  | xxx  | xxx  |      | xxx     |           |
| 3. Payable 2020 Levy  | xxx              | xxx  | xxx  | xxx  | xxx  | xxx  | xxx  |         |           |
| 4. 2020 tax credits/aids                                    | xxx              | xxx  | xxx  | xxx  | xxx  | xxx  | xxx  |         |           |
| 5. Additions:   |                  |      |      |      |      |      |      |         |           |
| Manufactured homes levy - Current                           | xxx              | xxx  | xxx  | xxx  | xxx  | xxx  | xxx  |         |           |
| Other: _____  |                  |      |      |      |      |      |      |         |           |
| Other: _____  |                  |      |      |      |      |      |      |         |           |
| 6. Reductions:  |                  |      |      |      |      |      |      |         |           |
| Abatements  |                  |      |      |      |      |      |      |         |           |
| Cancellations   |                  |      |      |      |      |      |      |         |           |
| Other: _____  |                  |      |      |      |      |      |      |         |           |
| 7. Distributions/Disbursements made from 7/1/2019-6/30/2020 |                  |      |      |      |      |      |      |         |           |
| Date _____ 2019   |                  |      |      |      |      |      |      |         |           |
| Date _____ 2019   |                  |      |      |      |      |      |      |         |           |
| Date _____ 2019   |                  |      |      |      |      |      |      |         |           |
| Date _____ 2019   |                  |      |      |      |      |      |      |         |           |
| Date _____ 2019   |                  |      |      |      |      |      |      |         |           |
| Date _____ 2020   |                  |      |      |      |      |      |      |         |           |
| Date _____ 2020   |                  |      |      |      |      |      |      |         |           |
| Date _____ 2020   |                  |      |      |      |      |      |      |         |           |
| Date _____ 2020   |                  |      |      |      |      |      |      |         |           |
| 8. Balance June 30, 2020                                    |                  |      |      |      |      |      |      |         |           |
| 9. Disbursements made in July 2020                          |                  |      |      |      |      |      |      |         |           |

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 (SIGNATURE) County Auditor  
 Date \_\_\_\_\_