

Office Memorandum

INSTRUCTIONS FOR COMPLETING FORM 51 - TAXES RECEIVABLE REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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, 2017, 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 2016 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, 2017, taxes receivable balance on line 8. This line should include only those tax credits, which have not previously been deducted.
4. Line 3 - 2017 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

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5. Line 4 - Report any 2017 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, 2017, 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, 2016, through June 30, 2017. 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 2016 has not previously been reduced by the May and June 2016 distributions of estimated collections, then these distributions should be included on line 7. May and June 2017 distributions of estimated collections should be included on line 7.

9. Line 8 - Balance June 30, 2017. 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 2017. Report distributions made in July, including delinquent taxes, the balance of May settlement collections, and fiscal disparities. July 2016 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 (6/30/2017)

INDEPENDENT SCHOOL DISTRICT NO. _____

COUNTY _____

| Line Items (1) | Taxes Receivable | | | | | | | Current | Total |
|--|------------------|------|------|------|------|------|------|---------|-----------|
| | Delinquent | | | | | | | | |
| Levied for collection in calendar year: | 2010 & Prior(2) | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | All Years |
| 1. Balance July 1, 2016 | | | | | | | | xxx | |
| 2. 2016 tax credits and aids (if not previously deducted) | xxx | xxx | xxx | xxx | xxx | xxx | | xxx | |
| 3. Payable 2017 Levy | xxx | xxx | xxx | xxx | xxx | xxx | xxx | | |
| 4. 2017 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 7/1/2016-6/30/2017 | | | | | | | | | |
| Date _____ 2016 | | | | | | | | | |
| Date _____ 2016 | | | | | | | | | |
| Date _____ 2016 | | | | | | | | | |
| Date _____ 2016 | | | | | | | | | |
| Date _____ 2016 | | | | | | | | | |
| Date _____ 2017 | | | | | | | | | |
| Date _____ 2017 | | | | | | | | | |
| Date _____ 2017 | | | | | | | | | |
| Date _____ 2017 | | | | | | | | | |
| 8. Balance June 30, 2017 | | | | | | | | | |
| 9. Disbursements made in July 2017 | | | | | | | | | |

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 2010 optional if insignificant or uncollectible

 (SIGNATURE) County Auditor
 Date _____

Office Memorandum

INSTRUCTIONS FOR FORM 52 - SCHOOL TAX SETTLEMENT REPORT – 2017

This form should be used to provide detail on each tax settlement payment made to a school district. The settlement should be broken down by type of tax collection and fund. We are providing three options for the form. Depending on which option you use the settlement could be broken down further by levies. Form B has separate columns for JOBZ nonexempt and exempt levies. For prior years' property taxes, the form indicates the column where to include the amounts. Option A requires the breakdown of settlements by fund. The option B version is based on the Department of Education's Levy Limitation and Certification Report. Option C is similar to option B, except it does not have separate columns for JOBZ. This form can be used where JOBZ is not applicable (Metro counties) or for districts that do not have JOBZ properties. Whichever version is used, the information needed by the School Districts is which fund and what the source of the payment is. Depending on the taxes payable year the School District's General Fund (01) could include the following levies:

- General—RMV Voter Approved (JOBZ Exempt)
- General—RMV Other (JOBZ Exempt)
- General—NTC Voter Approved (JOBZ Exempt)
- General—NTC Other (JOBZ Exempt)
- General—Other (Include State Determined General Education from past years)

The School District's other funds with levies could include:

- Community Service (04)—Other (JOBZ Exempt)
- Debt Service (07)—Voter Approved (JOBZ Nonexempt)
- Debt Service (07)—Other (JOBZ Nonexempt)
- OPEB/Pension Debt Service—Other (JOBZ Nonexempt)
- OPEB/Pension Debt Service—Voter Approved (JOBZ Nonexempt)

Also, included is a list of the potential revenue sources that should be reported on Form 52. The list includes the statutory references for the revenue and provides a crosswalk to Form 52 and the applicable UFARS code used by the Districts. This last information is primarily of interest to the school districts themselves.

Tax System Generated Reports

As stated previously, you may use computer-generated reports from your property tax system for Form 52 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 our attention or discuss with your local school districts to determine their information needs.

SCHOOL TAX SETTLEMENT REPORT (2017)

TO: Independent School District No. _____ **County** _____ **Date** _____
Warrant No. _____

| | General Fund 01 | Special Revenue Fund Community Service (04) | Debt Service (07) | OPEB/Pension Debt Service (47) | Other ^a | Total |
|---|--------------------|--|----------------------|--------------------------------------|--------------------|-------|
| Sources | General | Service (04) | Service (07) | Service (47) | Other ^a | Total |
| 1. Taxes Payable 2017 | _____ | _____ | _____ | _____ | _____ | _____ |
| 2. Taxes Payable 2016 | _____ | _____ | _____ | _____ | _____ | _____ |
| 3. Taxes Payable 2015 | _____ | _____ | _____ | _____ | _____ | _____ |
| 4. Taxes Payable 2014 | _____ | _____ | _____ | _____ | _____ | _____ |
| 5. Taxes Payable 2013 | _____ | _____ | _____ | _____ | _____ | _____ |
| 6. Taxes Payable 2012 | _____ | _____ | _____ | _____ | _____ | _____ |
| 7. Taxes Payable 2011 | _____ | _____ | _____ | _____ | _____ | _____ |
| 8. Taxes Payable 2010, and prior | _____ | _____ | _____ | _____ | _____ | _____ |
| 9. Current Manufactured Homes | _____ | _____ | _____ | _____ | _____ | _____ |
| 10. Delinquent Manufactured Homes | _____ | _____ | _____ | _____ | _____ | _____ |
| 11. County Apportionment | _____ | XXXX | XXXX | XXXX | XXXX | _____ |
| 12. Personal Prop. Pen. & Int. | _____ | _____ | _____ | _____ | _____ | _____ |
| 13. Tax Forfeited Sales | _____ | XXXX | _____ | XXXX | XXXX | _____ |
| 14. Conservation Land | XXXX | XXXX | XXXX | XXXX | XXXX | _____ |
| 15. Revenues from tax increment finance | _____ | _____ | _____ | _____ | _____ | _____ |
| 16. Fiscal Disparities | _____ | _____ | _____ | _____ | _____ | _____ |
| 17. Other: | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Total | _____ | _____ | _____ | _____ | _____ | _____ |

^a Identify: _____

SCHOOL TAX SETTLEMENT REPORT (2017)

TO: Independent School District No. _____

Date _____

From: County _____

Warrant No. _____

| Sources | General Fund | | | | | Special | Debt Service Fund (07) | | OPEB Debt Service Fund (47) | | Total |
|---|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|--|--|--|---|---|-------|
| | 01 | 01 ^a | 01 ^a | 01 ^a | 01 | Revenue Fund | General Debt | General Debt | OPEB/Pension | OPEB/Pension | |
| | RMV Voter JOBZ Exempt | RMV Other JOBZ Exempt | NTC Voter JOBZ Exempt | NTC Other JOBZ Exempt | Other General ^b | Community Service (04) JOBZ Exempt | Debt Service Voter Apprvd. ^a JOBZ Nonexempt | Debt Service Other ^a JOBZ Nonexempt | Debt Service Voter Apprvd. JOBZ Nonexempt | Debt Service Other JOBZ Nonexempt | |
| 1. Taxes Payable 2017 | | | | | | | | | | | |
| 2. Taxes Payable 2016 | | | | | | | | | | | |
| 3. Taxes Payable 2015 | | | | | | | | | | | |
| 4. Taxes Payable 2014 | | | | | | | | | | | |
| 5. Taxes Payable 2013 | | | | | | | | | | | |
| 6. Taxes Payable 2012 | | | | | | | | | | | |
| 7. Taxes Payable 2011 | | | | | | | | | | | |
| 8. Taxes Payable 2010 and prior | | | | | | | | | | | |
| 9. Current Manufactured Homes | | | | | | | | | | | |
| 10. Delinquent Manufactured Homes | | | | | | | | | | | |
| 11. County Apportionment | XXXX | XXXX | XXXX | XXXX | | XXXX | XXXX | XXXX | XXXX | XXXX | |
| 12. Personal Prop. Pen. & Int. | XXXX | XXXX | XXXX | XXXX | | | | | | | |
| 13. Tax Forfeited Sales | XXXX | XXXX | XXXX | XXXX | | XXXX | | | | | |
| 14. Conservation Land | XXXX | XXXX | XXXX | XXXX | | XXXX | XXXX | XXXX | XXXX | XXXX | |
| 15. Revenues from tax increment finance | XXXX | XXXX | XXXX | XXXX | | | | | | | |
| 16. Fiscal Disparities | | | | | | | | | | | |
| 17. Other: | | | | | | | | | | | |
| _____ | | | | | | | | | | | |
| _____ | | | | | | | | | | | |
| _____ | | | | | | | | | | | |
| _____ | | | | | | | | | | | |
| Total | | | | | | | | | | | |

a In priors years where separate JOBZ levies not applicable amounts are included in this column
 b Includes amounts for _____

SCHOOL TAX SETTLEMENT REPORT (2017)

TO: Independent School District No. _____

Date _____

From: County _____

Warrant No. _____

| Sources | General Fund | | | | | Special | Debt Service Fund (07) | | OPEB Debt Service Fund (47) | | Total |
|---|-----------------------------|--------------------|-----------------------------|--------------------|------------------------|---|--|----------------------------------|---|---------------------------------------|-------|
| | 01 RMV Voter Approved | 01 RMV Other | 01 NTC Voter Approved | 01 NTC Other | 01 Other General | Revenue Fund Community Service (04) | General Debt Service Voter Apprvd. | General Debt Service Other | OPEB/Pension Debt Service Voter Apprvd. | OPEB/Pension Debt Service Other | |
| 1. Taxes Payable 2017+B1 | | | | | | | | | | | |
| 2. Taxes Payable 2016 | | | | | | | | | | | |
| 3. Taxes Payable 2015 | | | | | | | | | | | |
| 4. Taxes Payable 2014 | | | | | | | | | | | |
| 5. Taxes Payable 2013 | | | | | | | | | | | |
| 6. Taxes Payable 2012 | | | | | | | | | | | |
| 7. Taxes Payable 2011 | | | | | | | | | | | |
| 8. Taxes Payable 2010, and prior | | | | | | | | | XXXX | | |
| 9. Current Manufactured Homes | | | | | | | | | | | |
| 10. Delinquent Manufactured Homes | | | | | | | | | | | |
| 11. County Apportionment | XXXX | XXXX | XXXX | XXXX | | XXXX | XXXX | | XXXX | XXXX | |
| 12. Personal Prop. Pen. & Int. | XXXX | XXXX | XXXX | XXXX | | | | | XXXX | XXXX | |
| 13. Tax Forfeited Sales | XXXX | XXXX | XXXX | XXXX | | XXXX | | | XXXX | XXXX | |
| 14. Conservation Land | XXXX | XXXX | XXXX | XXXX | | XXXX | XXXX | | XXXX | XXXX | |
| 15. Revenues from tax increment finance | XXXX | XXXX | XXXX | XXXX | | | | | XXXX | XXXX | |
| 16. Fiscal Disparities | | | | | | | | | | | |
| 17. Other: | | | | | | | | | | | |
| _____ | | | | | | | | | | | |
| _____ | | | | | | | | | | | |
| _____ | | | | | | | | | | | |
| _____ | | | | | | | | | | | |
| _____ | | | | | | | | | | | |
| Total | | | | | | | | | | | |