

## INSTRUCTIONS FOR FORM 51

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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.)

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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									

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 \_\_\_\_\_

**INSTRUCTIONS FOR FORM 52 - SCHOOL TAX SETTLEMENT REPORT – 2020**

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 (2020)

**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 <sup>a</sup>	Total
Sources	General	Service (04)	Service (07)	Service (47)	Other <sup>a</sup>	Total
1. Taxes Payable 2020	_____	_____	_____	_____	_____	_____
2. Taxes Payable 2019	_____	_____	_____	_____	_____	_____
3. Taxes Payable 2018	_____	_____	_____	_____	_____	_____
4. Taxes Payable 2017	_____	_____	_____	_____	_____	_____
5. Taxes Payable 2016	_____	_____	_____	_____	_____	_____
6. Taxes Payable 2015	_____	_____	_____	_____	_____	_____
7. Taxes Payable 2014	_____	_____	_____	_____	_____	_____
8. Taxes Payable 2013, 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:	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
<b>Total</b>	_____	_____	_____	_____	_____	_____

a Identify: \_\_\_\_\_

**SCHOOL TAX SETTLEMENT REPORT (2020)**

**TO: Independent School District No.** \_\_\_\_\_

**Date** \_\_\_\_\_

**From: County** \_\_\_\_\_

**Warrant No.** \_\_\_\_\_

Sources	General Fund					Special Revenue Fund Community Service (04) JOBZ Exempt	Debt Service Fund (07)		OPEB Debt Service Fund (47)		Total
	01	01 <sup>a</sup>	01 <sup>a</sup>	01 <sup>a</sup>	01		General Debt Debt Service Voter Apprvd. <sup>a</sup>	General Debt Debt Service Other <sup>a</sup>	OPEB/Pension Debt Service Voter Apprvd.	OPEB/Pension Debt Service Other	
	RMV Voter JOBZ Exempt	RMV Other JOBZ Exempt	NTC Voter JOBZ Exempt	NTC Other JOBZ Exempt	Other General <sup>b</sup>		JOBZ Nonexempt	JOBZ Nonexempt	JOBZ Nonexempt	JOBZ Nonexempt	
1. Taxes Payable 2020											
2. Taxes Payable 2019											
3. Taxes Payable 2018											
4. Taxes Payable 2017											
5. Taxes Payable 2016											
6. Taxes Payable 2015											
7. Taxes Payable 2014											
8. Taxes Payable 2013 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:											
_____											
_____											
_____											
_____											
<b>Total</b>											

<sup>a</sup> In priors years where separate JOBZ levies not applicable amounts are included in this column  
<sup>b</sup> Includes amounts for \_\_\_\_\_

**SCHOOL TAX SETTLEMENT REPORT (2020)**

**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 2020											
2. Taxes Payable 2019											
3. Taxes Payable 2018											
4. Taxes Payable 2017											
5. Taxes Payable 2016											
6. Taxes Payable 2015											
7. Taxes Payable 2014											
8. Taxes Payable 2013, and prior											
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:											
_____											
_____											
_____											
_____											
_____											
<b>Total</b>											