



INSTRUCTIONS AND EXPLANATION DETAIL FOR
The 2026 Property Tax Levy Report
([Minnesota Statutes, section 275.62](#))

▪ **Section I Overview**

The following types of taxing jurisdictions must submit a Property Tax Levy Report:

- All counties
- Cities with a population of 2,500 or over

The Property Tax Levy Report includes the final certified property tax levy amounts, both market value-based and net tax capacity-based, for the purposes listed in Section III below.

The Payable 2026 Property Tax Levy Report must be completed and returned to the Department of Revenue by December 30, 2025. **Failure to submit the report by January 30, 2026, will result in aid payment reductions (Minnesota Statutes, section 275.62, subdivision 4).**

▪ **Section II General Instructions for Completing and Returning the Report**

1. Complete and return the Payable 2026 Property Tax Levy Report by December 30, 2025, to:

proptax.admin@state.mn.us

2. All amounts should be rounded to the nearest dollar.
3. The total levy entered on line 26 of the report must equal the local government unit's final payable 2026 property tax levy that was certified to the county auditor. This amount should be the sum of the net tax capacity-based levy and the market value-based levy, if any. It must not include the levies of special taxing districts, such as housing and redevelopment authorities, regional railroad authorities, or regional development commissions.

▪ **Section III Detailed Instructions for Lines 1 to 26 of the Report**

LINE 1: BONDED INDEBTEDNESS (Net Tax Capacity-Based)

Enter the levy for the costs of principal and interest on bonded indebtedness.

Include the levy for:

- (1) The cost of the principal and interest on general obligation bonds
- (2) The cost of the principal and interest on special assessment bonds in lieu of special assessments that are deferred for senior citizens
- (3) The costs of special assessments against city or town property for the city's or town's share of the cost of an improvement project, provided that the amount levied is for the payment of principal and interest on the bonds issued by the city or town to finance the improvement project
- (4) The payment of deficiencies in a bond sinking fund
- (5) The purpose of making up for deficiencies in tax increments needed to pay debt service on general obligation tax increment financing bonds
- (6) The purpose of compensating the amount of liquor store revenues used to pay the principal and interest due on municipal liquor store bonds

Do **not** include the levy for:

- (1) The principal and/or interest on county state-aid road or municipal state-aid street bonds
- (2) The debt service on tax increment financing revenue bonds
- (3) The cost of lease payments under certificates of participation
- (4) The cost of installment payments on a conditional sales contract
- (5) The cost of payments on a contract for deed

Note: Levies for the principal and interest on bonded indebtedness that are levied on market value rather than net tax capacity should be entered on Line 5: Market Value Based Referendum Levies. Levies for the debt service on bonds issued under Minnesota Statutes, section 469.1814, should be entered on Line 9: Levies for Economic Development Tax Abatements under Minnesota Statutes, section 469.1815.

LINE 2: CERTIFICATES OF INDEBTEDNESS

Enter the levy for the cost of principal and interest on certificates of indebtedness issued for any purpose except to fund current expenses, a shortage in tax receipts, or the extraordinary expenses resulting from a public emergency.

Include the levy for:

- (1) The payment of principal and interest on capital notes issued by a county under Minnesota Statutes, section 373.01, to finance the purchase of public safety, ambulance, road construction or maintenance, medical, or data processing equipment
- (2) The payment of principal and interest on equipment certificates of indebtedness or capital notes issued by a statutory city or charter city under Minnesota Statutes, section 412.301, to finance the purchase of public safety equipment, ambulance equipment, road construction or maintenance equipment, or other capital equipment
- (3) The payment of principal and interest on capital notes issued by a charter city under Minnesota Statutes, section 410.32, to finance the purchase of public safety equipment, ambulance and other medical equipment, road construction or maintenance equipment, or other capital equipment
- (4) The payment of principal and interest on certificates of indebtedness issued under Minnesota Statutes, section 368.01, subdivision 23, by a town with urban powers to finance the purchase of fire or police equipment, ambulance equipment, or street construction or maintenance equipment

Do **not** include the levy for:

- (1) The payment of principal and interest on tax anticipation certificates of indebtedness
- (2) The payment of principal and interest on aid anticipation certificates of indebtedness
- (3) The payment of principal and interest on emergency certificates of indebtedness
- (4) The payment of principal and interest on certificates issued without statutory or charter authorization
- (5) The cost of principal and interest on certificates issued under Minnesota Statutes, section 298.28 or 298.282, by a county or a city that receives taconite aids
- (6) The cost of lease payments under certificates of participation

LINE 3: PAYMENTS FOR BONDS OF ANOTHER LOCAL UNIT OF GOVERNMENT

Enter the levy for the bonded indebtedness portion of payments made to another local unit of government of the State of Minnesota and used by the other local unit of government to pay the principal and interest on bonds that it issued.

Include the levy for:

- (1) The payment by a county of special assessments levied against county property by a city, if the payments of special assessments by the county to the city are used by the city to pay the principal and interest on bonds issued by the city to finance the public improvements for which the special assessments were levied
- (2) The payments under an installment purchase contract to purchase a building or structure from a housing and redevelopment authority (HRA), if the payments will be used by the HRA to pay the principal and interest on bonds issued by the HRA to finance the construction of the building or structure
- (3) The payment of the debt portion of Metropolitan Council billings for waste control, including payments of deferred charges for reserve capacity
- (4) The debt portion of payments made to the Western Lake Superior Sanitary District

LINE 4: PRINCIPAL AND INTEREST ON ARMORY BONDS

Enter the levy for the cost of payments made to the State Armory Building Commission under Minnesota Statutes, section 193.145, subdivision 2, to pay the principal and interest on armory construction bonds.

LINE 5: MARKET VALUE AND NTC-BASED REFERENDUM LEVIES UNDER MINNESOTA STATUTES, SECTION 275.61

This is a levy for all market value-based levies approved by voters in city or county referendums held on or after May 31, 1991. This includes levies for debt as well as operations. This levy also includes net tax capacity levies under changes made to Minnesota Statutes, section 275.61, in 2008, which provides that levies for jurisdictions, other than school districts, for the payment of debt obligations that are approved by voters after June 30, 2008 are not required to be levied on referendum market value, and therefore must be levied on net tax capacity.

LINE 6: INCREASES IN MATCHING FUND REQUIREMENTS FOR STATE OR FEDERAL GRANTS

This is a levy for the increases in matching fund requirements over the taxes payable 2001 level needed to qualify for state or federal grants. It does not include the increased direct or indirect costs related to general increases in program costs where there is no mandated increase regarding the matching fund requirements.

The levy applies to:

- Increases in the required local share amount due to law changes.
- Increases in the required local share amount due to scheduled step increases in the local share amount under existing law.
- Increases in the required local share amount due to expanded client base when the program requires the county or city to serve the additional clients.
- The total required local share of a grant program when a local share did not previously exist, and the county or city was a participant or applicant for the program for the taxes payable year 2001.
- The total required local share for a state or federal grant program that is a new program beginning with the taxes payable year 2002 or a subsequent year (it was not available for the taxes payable year 2001).

This levy does **not** apply to:

- Discretionary increases in a local share amount where the county or city has the option of increasing or not increasing the local share. This exclusion would also apply to discretionary administrative cost increases.
- Increases in the local share amount due to increased program costs, absent a mandate that the county or city increase its local share.
- A grant program that existed for the taxes payable year 2001, but the county or city chose not to be involved in the program for the taxes payable year 2001.
- A grant program that expired prior to the taxes payable year 2001, and for which there is no federal or state grant for 2001 and subsequent years.

The following programs may qualify or may not qualify for this levy as indicated:

Grant Programs That May Qualify

Program	Statute (If Known)	Agency	Reason
Cost of Care in Regional Treatment Centers	Minn. Stat. § 246.54	Department of Human Services	Increase in county share from 10% to 20%
Cost of Care in State Nursing Facilities	Minn. Stat. § 246.54	Department of Human Services	20% county share required

Nursing Facility with IMD Status for Nonfederal Share of Costs for Individuals under 65 that Has Exceeded 90 Days if Group Residential Housing is Used	Minn. Stat. § 256I.08	Department of Human Services	20% county share required
Nursing Facility with IMD Status for Nonfederal Share of Costs for Individuals under 65 that Has Exceeded 90 Days if State Funds are Used	Minn. Stat. § 256B.19	Department of Human Services	20% county share required
Intermediate Care Facilities with Seven or More Beds for Cost of Placements Over 90 Days for Persons With Mental Retardation or Related Condition	Minn. Stat. § 256B.19	Department of Human Services	20% county share required
COPS (Community Oriented Policing Services) (counties and cities)	Minn. Stat. § 299A.62	U.S. Department of Justice	Requires a percentage match that increases over time.
Metro Gang Task Force		Department of Public Safety	25% local match requirement.
Witness/Victim Protection	Minn. Stat. § 299C.05	Department of Public Safety	25% local match requirement.
Victims of Crime Act Grant	Federal	Federal - Mn. Dept. of Public Safety handles	20% local match requirement.
IV-E (Foster Care Services) (counties only)	Federal	Federal - Mn. Dept. of Human Services (DHS) handles	Requires a local share equal to a percentage of program costs. Also, this program is not a part of the Welfare Reform.

IV-E Rule 5 (Child Residential/ Corrections Mental Health (counties only)	Federal	Federal - Mn. Dept. of Human Services (DHS) handles	Requires a local share equal to a percentage of program costs. Also, this program is not a part of the Welfare Reform.
IV-E Correctional Facility (counties only)	Federal	Federal - Mn. Dept. of Human Services (DHS) handles	Requires a local share equal to a percentage of program costs. Also, this program is not a part of the Welfare Reform.
Nursing Facility Individuals under 65 in a Medicaid Status that Has Exceeded 90 Days (counties only)	Minn. Stat. § 246.54	Federal - Mn. Dept. of Human Services (DHS) handles	Requires a local share equal to a percentage of program costs. Also, this program is not a part of the Welfare Reform.
CHS (Community Health Subsidy) (counties only)	Minn. Stat. § 145A.131	Mn. Dept. of Health	Must levy an amount at least equal to the grant for the taxes payable year.
MCH (Maternal Child Health)	Minn. Stat. § 145.882	Mn. Dept. of Health	25% local match requirement.
Library Services (counties and cities)	Minn. Stat. § 134.34	Mn. Dept. of Education	Must levy at least the minimum level of support certified by Dept. of Education. There may be a special levy if this minimum level is greater than the entire amount levied for the program for the taxes payable year 2001.
Local Water Planning (counties only)	Minn. Stat. § 103B.3369	Board of Water and Soil Resources (BWSR)	Must levy the required amount based on the water implementation local tax rate.
LCMR (Leg. Commission on Mn. Resources) Grant (counties only)		Board of Water and Soil Resources (BWSR)	100% local match requirement.

MPCA Feedlot Grant (counties only)		Board of Water and Soil Resources (BWSR)	100% local match requirement.
SCORE (county waste reduction and recycling)	Minn. Stat. § 115A.557	Office of Environmental Assistance	25% local match requirement.
Voting Equipment Grant	Minn. Stat. § 204B.48	Secretary of State's Office	100% local match requirement.
Mn Relief Grant (oak wilt suppression program)		Department of Natural Resources	100% local match requirement.
Public Transit Participation Grant Program (both operating and capital costs)		Department of Transportation	35% local match requirement for operating costs, local match for capital costs may vary.
Criminal and Juvenile Justice Information	Minn. Stat. § 299C.65	Criminal and Juvenile Justice Information Policy Group	Up to 50% match requirement.
Emergency Services Grants	Minn. Stat. § 256E.36	Department of Human Services	33% match requirement.
Local Recreation Grants	Minn. Stat. § 85.019	Department of Natural Resources	At least 50% match requirement.
Stream Maintenance Program	Minn. Stat. § 103G.701	Department of Natural Resources	At least 25% match requirement.
Contamination Cleanup Development Grants	Minn. Stat. § 116J.553	Department of Employee and Economic Development	At least 25% match requirement.
Targeted Youth Grants	Minn. Stat. § 116L.362	Department of Employee and Economic Development	At least 100% match requirement.

Grant Programs That Don't Qualify

Program	Statute (If Known)	Agency	Reason
MBCCCP (Minnesota Breast and Cervical Cancer Control Program) (counties only)		Mn. Dept. of Health	No required local share.
Family Planning Project (counties only)		Mn. Dept. of Health	No required local share.
IAP (Immunization Action Plan) (counties only)		Mn. Dept. of Health	No required local share.
WIC (Women, Infants & Children) (counties only)		Mn. Dept. of Health	No required local share.
Sentence to Service			Not a grant program.
Children and Community Services Act Grant		Department of Human Services	No required local share.
Short Term Offenders	Uncodified	Department of Corrections	Not a grant program
Minnesota Correctional Facility Incarceration	Minn. Stat. § 242.192	Department of Corrections	Not a grant program

The amount of the levy is measured by the difference between the levy for the required local share for the taxes payable year 2026 and the amount levied for the local share of the grant program for the taxes payable year 2001. If the local share of the grant program was included in the county's or city's budget for the taxes payable year 2001, it is assumed that the county or city levied for the entire local share amount for the taxes payable year 2001 unless it can document that a lesser amount was levied. Also, if it was included in the county's or city's general fund or revenue levy for the taxes payable year 2001, it is assumed that the county or city levied for the entire local share amount for the taxes payable year 2001 unless it can document that a lesser amount was levied.

LINE 7: PREPARING FOR OR REPAIRING THE EFFECTS OF NATURAL DISASTERS

Enter the levy to pay the expenses reasonably and necessarily incurred in preparing for or repairing the effects of natural disasters, including the occurrence or threat of widespread or severe damage, injury, or loss of life or property resulting from natural causes, in accordance with standards formulated by the Emergency Management Division of the Minnesota Department of Public Safety. Examples of “natural causes” include earthquake, fire, flood, tornado, windstorm, severe winter storm (heavy snow plus blizzard conditions, resulting in a federal disaster declaration), wave action, oil spill, water contamination, air contamination, or drought.

To qualify for this levy, the expenses involved in preparing for or repairing the effects of natural disaster must not have been paid for or reimbursed by federal or state disaster assistance. Also, the disaster must have been recent (in calendar year 2024 or 2025) and must not have been previously levied for.

This levy relates to actual or potential damage to property owned or maintained by a county, city, or town including buildings, roads, bridges, dikes, etc. as the result of a natural disaster.

This levy does **not** apply to:

- (1) The normal operating budget of an emergency preparedness unit.
- (2) The cost of repairing actual damage to a structure or the cost of preventing potential damage to a structure resulting from normal weather when serious structural defects are the primary cause of the damage.
- (3) The cost of local option disaster abatements under Minnesota Statutes, section 273.123, subdivision 7.

LINE 8: CORRECTION FOR AN ERROR IN THE FINAL LEVY CERTIFIED TO THE COUNTY AUDITOR IN THE PRECEDING YEAR

Enter the levy to make up for an error that was made in the final levy certified to the county auditor in the preceding levy year, but only to the extent that when added to the preceding year’s levy it is not in excess of any applicable levy limitation imposed on the county, city, or town by statute, special law or charter provision for the preceding levy year.

Examples of errors that may qualify for this levy include (1) double-deduction of county program aid or local government aid (LGA) in arriving at the final certified levy, and (2) failure to include in the final certified levy an amount that was adopted by the governing body of the county, city, or town (provided that the omitted amount was in compliance with Truth in Taxation).

LINE 9: LEVIES FOR ECONOMIC DEVELOPMENT TAX ABATEMENTS UNDER MINNESOTA STATUTES, SECTION 469.1815

This is the levy required under Minnesota Statutes, section 469.1815, relating to economic development tax abatements. A county, city, or town that has granted an economic development tax abatement under the provisions of Minnesota Statutes, sections 469.1812 to 469.1815, that is effective for the taxes payable year 2026 is required by Minnesota Statutes, section 469.1815, to include the amount of the payable 2026 tax abatement in its levy for the taxes payable year 2026.

This levy includes the levy authorization under Minnesota Statutes, section 469.1814, subdivision 6, to offset tax changes. Under this provision, if a political subdivision granted an abatement before August 1, 2001 that was pledged to pay a preexisting obligation (bond or binding contract issued or approved before August 1, 2001), and if the class rate changes enacted in 2001 reduce the abatement below the amount needed to make full payment of the preexisting obligation, the political subdivision may levy an additional amount that will produce a total abatement equal to the lesser of:

- (1) The amount of the abatement using the political subdivision's tax rate for the current levy year and the class rates that were effective for taxes payable in 2001;
- (2) The amount required to pay the amount due on the preexisting obligation for the taxes payable year; or
- (3) The maximum dollar amount of the political subdivision's abatement, if any, under the abatement resolution.

Any levy under Minnesota Statutes, section 469.1815, to pay the principal and interest on bonds issued under Minnesota Statutes, section 469.1814, should be included in the levy on this line rather than in the levy on Line 1: Bonded Indebtedness.

LINE 10: PERA EMPLOYER CONTRIBUTION RATE INCREASES AFTER JUNE 30, 2001

This is a levy to pay the increased costs of required employer contributions to the regular plan of the Public Employees Retirement Association (PERA) due to rate increases that took effect after June 30, 2001 under Minnesota Statutes, section 353.27, subdivision 3, and Minnesota Statutes, section 353.65, subdivision 3.

Enter the difference between (1) the actual payable 2026 levy for the required employer contribution for these employees and (2) the payable 2026 employer contribution that would be based on a rate of 5.18% (2001 rate) of budgeted total salary for coordinated members and 11.43% (2001 rate) for the police and fire fund.

Note: Counties and cities should exclude the employees of a police, sheriff, fire, or correctional department from the determination of this levy if the PERA costs of these employees are included in a levy under Line 11 (Operating or Maintenance Costs of a County Jail or Correctional Facility) or Line 19 (Wages and Benefits of Sheriff, Police, and Fire Personnel).

LINE 11: OPERATING OR MAINTENANCE COSTS OF A COUNTY JAIL OR CORRECTIONAL FACILITY (COUNTIES ONLY)

This levy applies only to a county that has previously claimed a special levy under Schedule K: Operating or Maintenance Costs of a County Jail or Correctional Facility. The amount to enter is the amount of the county's levy for this purpose for payable 2026.

LINE 12: OPERATION OF A LAKE IMPROVEMENT DISTRICT

This levy applies only to a county that has previously claimed a special levy under Schedule L: Operation of a Lake Improvement District. The amount to enter is the amount of the county's levy for this purpose for payable 2026.

LINE 13: REPAYMENT OF A STATE OR FEDERAL LOAN RELATED TO A STATE OR FEDERAL TRANSPORTATION OR OTHER CAPITAL PROJECT

A few counties or cities may have received a loan from the state or federal government (for example, from the State Transportation Revolving Loan Fund) that was used to pay the direct or indirect required spending by the county or city due to a state or federal transportation project or other state or federal capital project. Enter the levy for payable 2026 to repay the loan, provided that the project was not a local government initiative.

LINE 14: INCREASED COSTS FOR SALARIED FIREFIGHTERS RELIEF ASSOCIATION UNDER MINNESOTA STATUTES, SECTION 275.70 (CITY OF BLOOMINGTON ONLY)

Enter the amount required to fund the firefighters relief association (Laws 2013, chapter 111, article 5, sections 31–42) that exceeds the levy amount for this purpose in 2001. This currently only applies to the city of Bloomington.

LINE 15: LEVY FOR STORM SEWER IMPROVEMENT DISTRICT COSTS UNDER MINNESOTA STATUTES, SECTION 444.20

This levy applies only to a municipality that has levied a tax under Minnesota Statutes, section 444.20, for the purposes of financing the costs of a storm sewer improvement district.

LINE 16: COSTS FOR THE MAINTENANCE AND SUPPORT OF SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS UNDER MINNESOTA STATUTES, SECTION 343.11

This levy applies only to a municipality that has made an appropriation under Minnesota Statutes, section 343.11, for the purpose of financing the maintenance and support of a society for the prevention of cruelty to animals.

No part of the appropriation is expended for the payment of salary for any officer of the society.

LINE 17: INCREASE IN HEALTH AND HUMAN SERVICE COSTS DUE TO REDUCTIONS IN FEDERAL GRANTS AFTER SEPTEMBER 30, 2007 (COUNTIES ONLY)

A levy to pay for the increase in a county's share of health and human service costs caused by reductions in federal health and human services grants effective after September 30, 2007. Any reductions in these federal grants that were effective before September 30, 2007, should not be included.

LINE 18: COSTS ASSOCIATED WITH FORECLOSED OR ABANDONED RESIDENTIAL PROPERTIES (CITIES ONLY)

A levy to pay the expenses reasonably and necessarily incurred in securing (including payment for police and fire department services), maintaining, or demolishing foreclosed or abandoned residential properties.

This levy applies only to a city with either a foreclosure rate of at least 1.4% in 2007, or a 2007 foreclosure rate in a zip code area of the city that is at least 50% higher than the average foreclosure rate in the metro area. The foreclosure rate is defined as the number of foreclosures, as indicated by sheriff sales records, divided by the number of households in the city. The 2007 metro foreclosure rate average is 1.113%, which if increased by 50% equals 1.695%.

LINE 19: WAGES AND BENEFITS OF SHERIFF, POLICE, AND FIRE PERSONNEL

This levy applies to all sheriff, police, and fire personnel, including administrative and support personnel as well as sworn personnel.

- Wages include full-time and part-time; and temporary, regular, and overtime salaries.
- Benefits include:
 - o Sick leave
 - o Severance pay
 - o Employer retirement contributions (PERA, FICA, etc.)
 - o Employer paid insurance (health, dental, life, and disability)
 - o Unemployment compensation
 - o Worker's compensation
 - o Liability insurance
- Do not include in this levy any costs for supplies, services, debt service, or capital outlays.
- If you contract with another local unit of government to provide sheriff, police, or fire service include the amount levied to cover the portion of your obligations that fit the above criteria (meaning any portion of the contracted services that are for costs other than wages and benefits must be excluded). Conversely if you provide service for another local unit of government you should not include any reimbursed costs.

LINE 20: STATE AID OR CREDIT REIMBURSEMENT REDUCTIONS UNDER THE UNALLOTMENT AUTHORITY

Enter the amount of state aid or credit reimbursement reductions (Minnesota Statutes 477A.011–477A.014 and Minnesota Statute 273.1384) due to unallotment or other legal reductions. Limit entry to the actual reduction certified for payment in the following year. If the reduction amount is not known by September 1 and the levy has not been adjusted under Minnesota Statutes 275.065 or 275.07, enter the reduction amount in the next year.

LINE 21: ONE-HALF THE COSTS OF CONFINING SEX OFFENDERS UNDERGOING THE CIVIL COMMITMENT PROCESS (COUNTIES ONLY)

A county levy to pay for the difference between one-half the costs of confining sex offenders undergoing the civil commitment process and any state payments received for this purpose pursuant to Minnesota Statutes, section 253B.185, subdivision 5.

LINE 22: FIRST YEAR COSTS OF MAINTAINING AND OPERATING A NEW PUBLIC FACILITY OR EXPANSION (COUNTIES ONLY)

Enter the first full year's operating costs of a new or expanded public safety facility (courts, corrections, dispatch, labs, etc.) authorized before levy limits.

LINE 23: ESTIMATED AMOUNT OF REDUCTION TO MARKET VALUE CREDIT REIMBURSEMENTS UNDER MINNESOTA STATUTES, SECTION 273.1384

Enter the estimated reduction in market value credit reimbursements (Minnesota Statute 273.1384) for credits payable in the levy year.

LINE 24: COUNTY HUMAN SERVICE COSTS (COUNTIES ONLY)

Include the levy for:

- (1) Social services
- (2) Social services administration
- (3) Residual "not taken over" income maintenance program costs (program costs not included in the definition of "human services programs" under Minnesota Statutes 1994, section 273.1398, Subd. 1, paragraph (i). For example:
 - (a) Indigent burials;
 - (b) All-county funds (for persons who have used Emergency Assistance);
 - (c) Emergency shelter (for families who have used Emergency Assistance); and

- (4) Income maintenance program benefits in excess of state mandated standards.

Only the portion of these costs not paid or reimbursed by the State of Minnesota or the United States and not paid by fees charged to clients or users of these programs or services should be included.

- (5) Costs of hospital care provided to indigents under Minnesota Statutes, section 261.21. This includes regional treatment center billings, consolidated chemical dependency treatment fund, and hold orders.
- (6) County costs of court-ordered family-based services and court-ordered out-of-home placement for children which are not reimbursed by the state or federal government, insurance proceeds, or parental child obligations. Services included in this levy include such activities as counseling, treatment, intervention, and support services.

“Family-based services” includes the cost of all services provided for the purpose of avoiding out-of-home placement or to promote reunification of the family:

- (a) To a delinquent child pursuant to a court order under Minnesota Statutes, section 260.172; or
- (b) To a child in need of protection, and the child’s family, pursuant to a court order under Minnesota Statutes, section 260.191.

Court-ordered family-based services costs include:

- (a) Vendor payments to a mental health or similar facility to provide these services, whether these costs are paid from the social services or corrections/court services budget
- (b) In-house staff (DHS-calculated unit cost of service) costs to provide these services regardless of the fund from which the payments were made
- (c) Multi-county or regional (DHS-calculated unit cost of service) costs to provide these services regardless of the fund from which the payments were made

Court-ordered family-based services costs do **not** include:

- (a) Payments to a mental health or similar facility for purposes other than those outlined above
- (b) Staff costs for intake and assessment of any kind, or services to families or children without a court order
- (c) Staff costs pursuant to a court order, but for purposes other than those outlined above

“Out-of-home placement for children” includes the costs of all foster homes, group homes, institutions, residential treatment facilities, correctional facilities, or hospitals resulting from court-ordered out-of-home placement for children.

Court-ordered out-of-home placement for children costs include vendor payments to a family foster home, group home, residential treatment facility, correctional facility, or hospital for a child placed there pursuant to a court order which occurs prior to or during placement for protective delinquent custody, regardless of whether the costs are paid from the social services or corrections/court services budget.

Court-ordered out-of-home placement for children costs do **not** include:

(a) Payments under **WAIVERED SERVICES**

(b) Vendor payments made for services provided for voluntary placements (not court-ordered)

Do **not** include the levy for the administrative costs of income maintenance programs. The levy for these costs should be included on line 17.

LINE 25: LEVY FOR ALL OTHER PURPOSES NOT LISTED ABOVE

Enter the balance of your local government unit's property tax levy for the taxes payable year 2026 for all purposes **not** included in lines 1 through 24. The amount for this line should be equal to the difference between the total certified levy on line 26 and the sum of the amounts entered on lines 1 through 24.

LINE 26: TOTAL CERTIFIED LEVY

Enter your local government unit's total certified levy for the taxes payable year 2026 (both net tax capacity-based and market value based). This should be the final levy that was adopted by the governing body of your local government unit, and which was certified to the county auditor on or before December 30, 2025. It should be equal to the sum of lines 1 through 25.