

Member Lucht introduced the following resolution and moved its adoption, which motion was seconded by Member Hanson:

RESOLUTION RELATING TO DETERMINING THE NECESSITY OF REVOKING AN EXISTING REFERENDUM REVENUE AUTHORIZATION AND REPLACING IT WITH A NEW REFERENDUM REVENUE AUTHORIZATION AND APPROVING A NEW CAPITAL PROJECT LEVY AUTHORIZATION AND CALLING A SPECIAL ELECTION THEREON

BE IT RESOLVED by the School Board (the Board) of Independent School District No. 2895 (Jackson County Central), Minnesota (the School District) as follows:

It is hereby found, determined and declared as follows:

1. The Board has investigated the facts and does hereby find, determine and declare that it is necessary and expedient to:

- a. revoke the School District's existing referendum revenue authorization of \$460 per pupil and replace that authorization with a new authorization of \$820 per pupil, subject to an annual increase at the rate of inflation. The proposed referendum revenue authorization would be first levied in 2025 for taxes payable in 2026 and applicable for ten (10) years unless otherwise revoked or reduced as provided by law;

The question on revoking the existing referendum revenue authorization and replacing it with a new referendum revenue authorization shall be School District Question 1 on the School District ballot at the special election held to approved said authorization.

- b. approve a capital project levy authorization in the maximum amount of 0.793% times the net tax capacity of the School District. The proposed capital project levy authorization will raise approximately \$250,000 for taxes first levied in 2025, payable in 2026, and will be authorized for ten (10) years. The estimated total cost of the projects to be funded over that time period is approximately \$2,500,000. The additional revenue from the proposed authorization will be used to provide funds for the betterment of school sites and facilities, including deferred maintenance and renovation projects, the acquisition and maintenance of software, technology and technology systems; the purchase and replacement of school-related transportation vehicles; and the acquisition of curriculum materials. The projects will be commenced prior to November 4, 2030 which is a date not more than five (5) years from the date of the special election approving the capital project levy authorization;

The question on the approval of this new capital project levy authorization shall be School District Question 2 on the School District ballot at the special election held to approved said authorization.

2. The projects described in paragraph 1(b) will be submitted to the Commissioner of Department of Education of the State of Minnesota (the Commissioner) for Review and Comment. Said projects and such submission are hereby approved and directed by this Board. The actions of the School District's administration in applying to the Minnesota Department of Education for the Commissioner's Review and Comment and taking such other actions as necessary to comply with the provisions of Minnesota Statutes, Section 123B.71, as amended, are hereby directed, authorized, approved and ratified in all respects.

If the projects described in paragraph 1(b) do not receive a positive Review and Comment, the capital project levy authorization must be approved by 60 percent of the voters voting at the election, pursuant to Minnesota Statutes, Section 123B.63, Subdivision 3(a).

3. The questions on revoking the existing referendum revenue authorization and replacing it with a new referendum revenue authorization and the approval of the new capital project levy authorization of the School District shall be submitted to the qualified electors of the School District at a special election, which is hereby called and directed to be held on Tuesday, November 4, 2025, between the hours of 2:00 p.m. and 8:00 p.m.

4. The School District's combined polling places and the precincts served by the polling places, as established and designated by resolution of the Board pursuant to Minnesota Statutes, Section 205A.11, are hereby designated for this special election.

5. The Clerk is hereby authorized and directed to cause written notice of the special election to be: (a) provided to each County Auditor at least eighty-four (84) days before the date of the special election; (b) provided to the Commissioner at least seventy-four (74) days before the date of the special election; (c) mailed to every taxpayer in the School District, at least fifteen (15) days but no more than forty-five (45) days prior to the date of the special election; (d) posted at the administrative offices of the School District, for public inspection, at least ten (10) days before the date of the special election; and (e) published in the official newspaper of the School District once each week for at least two consecutive weeks, with the last publication being at least one week before the date of the special election. The Notice of Special Election shall be prepared in substantially the following form:

[The remainder of this page is intentionally left blank]

**NOTICE OF SPECIAL ELECTION
INDEPENDENT SCHOOL DISTRICT NO. 2895
(JACKSON COUNTY CENTRAL), MINNESOTA**

NOTICE IS HEREBY GIVEN that a special election has been called and will be held in and for Independent School District No. 2895 (Jackson County Central), Minnesota, on November 4, 2025, between the hours of 2:00 p.m. and 8:00 p.m. to vote on the following questions:

School District Question 1

Revoking Existing Referendum Revenue Authorization; Approving New Authorization

The board of Independent School District No. 2895 (Jackson County Central), Minnesota has proposed to revoke the School District's existing referendum revenue authorization of \$460 per pupil and replace that authorization with a new authorization of \$820 per pupil, subject to an annual increase at the rate of inflation. The proposed referendum revenue authorization would be first levied in 2025 for taxes payable in 2026 and applicable for ten (10) years unless otherwise revoked or reduced as provided by law.



YES
NO

Shall the revocation of the existing referendum authorization and the replacement with the new authorization proposed by the board of Independent School District No. 2895 (Jackson County Central), Minnesota be approved?

**BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A
PROPERTY TAX INCREASE**

**PASSAGE OF THIS REFERENDUM WILL RESULT IN AN INCREASE IN
YOUR PROPERTY TAXES**

**School District Question 2
Capital Project Levy Authorization**

The board of Independent School District No. 2895 (Jackson County Central), Minnesota has proposed a capital project levy authorization in the maximum amount of 0.793% times the net tax capacity of the School District. The proposed capital project levy authorization will raise approximately \$250,000 for taxes first levied in 2025, payable in 2026, and will be authorized for ten (10) years. The estimated total cost of the projects to be funded over that time period is approximately \$2,500,000. The additional revenue from the proposed authorization will be used to provide funds for the betterment of school sites and facilities, including deferred maintenance and renovation projects, the acquisition and maintenance of software, technology and technology systems; the purchase and replacement of school-related transportation vehicles; and the acquisition of curriculum materials. The projects to be funded have received a [positive] review and comment from the Commissioner of Education.



YES

NO

Shall the capital project levy authorization proposed by the board of Independent School District No. 2895 (Jackson County Central), Minnesota be approved?

**BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A
PROPERTY TAX INCREASE**

For School District Question 1, the property tax portion of the revenue authorized will require an estimated referendum tax rate of 0.11847% for taxes payable in 2026 of the referendum market value of all classes of taxable property in the School District, as defined by Minnesota Statutes, Section 126C.01, Subdivision 3, which excludes certain agricultural property, seasonal property and post-secondary student housing.

With respect to School District Question 1, the projected annual dollar increases for typical residential homesteads, apartments, commercial-industrial properties, and most other classes of property within the School District are as shown in the table below, subject to an annual increase at the rate of inflation.

Agricultural property will pay taxes for the proposed referendum based only on the value of the house, garage and one acre of land. Seasonal recreational residential property (i.e., cabins) will pay no taxes for the proposed referendum.

[The remainder of this page is intentionally left blank.]

The amounts in the table below are based on School District taxes for the proposed new referendum revenue authorization and capital project levy authorization and do not include tax levies for other purposes:

	Operating Referendum Revenue (Question 1)			Capital Project Levy (Question 2)	Both Ballot Questions
	Revoke	Replace	Net Change		
Change in Per Pupil Authority	-\$460.00	\$820.00	\$360.00		
Taxes Payable 2026 (Revenue Fiscal Year 2026-27)	-\$534,980	\$953,660	\$418,680	\$250,000	\$668,680

Type of Property	Estimated Market Value	Estimated Annual Tax Impact - Taxes Payable in 2026*				
Residential Homestead/ House, Garage, & 1 Acre (HGA)	\$100,000	-\$66	\$118	\$52	\$6	\$58
	150,000	-100	178	78	10	88
	175,000	-116	207	91	13	104
	200,000	-133	237	104	15	119
	250,000	-166	296	130	20	150
	300,000	-199	355	156	25	181
	400,000	-266	474	208	34	242
	500,000	-332	592	260	44	304
Commercial/ Industrial	\$250,000	-\$166	\$296	\$130	\$37	\$167
	500,000	-332	592	260	82	342
	750,000	-498	889	390	126	516
	1,000,000	-665	1,185	520	170	690
Agricultural Homestead** (average value per acre of land & buildings)	\$10,000	\$0	\$0	\$0	\$0.44	\$0.44
	11,000	0	0	0	0.48	0.48
	12,000	0	0	0	0.53	0.53
	13,000	0	0	0	0.57	0.57
Agricultural Non-Homestead** (average value per acre of land & buildings)	\$10,000	\$0	\$0	\$0	\$0.88	\$0.88
	11,000	0	0	0	0.97	0.97
	12,000	0	0	0	1.06	1.06
	13,000	0	0	0	1.15	1.15

* The amounts in the table are based on school district taxes for the proposed operating and capital project levy referendum only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the state Homestead Credit Refund ("Circuit Breaker") program. Some owners of homestead property may qualify for a refund, based on their income and total property taxes. This may change the net tax for many property owners.

** Average value per acre is the total estimated market value of all land & buildings divided by total acres. If the property includes a home, then the tax impact on the house, garage, and one acre of land will be calculated in addition to the taxes per acre, on the same basis as a residential home or non-homestead property. If the same property owner owns more than \$3.8 million of agricultural homestead land and buildings, a portion of the property will be taxed at the higher non-homestead rate.

NOTE: Agricultural property will pay taxes for the proposed operating referendum (Question 1) based only on the value of the house, garage and one acre. Seasonal recreational residential property (i.e., cabins) will pay no taxes for the proposed operating referendum.

The Combined Polling Places and precincts served by the polling places for the special election will be as follows:

Combined Polling Place:	Precincts:
Good Shepherd Hall 1015 Sherman St . Jackson, MN 56143	This combined polling place serves all territory in Independent School District No. 2895 located in the following townships/precincts: The City of Jackson Ward 1, The City of Jackson Ward 2, Belmont, Christiana, Des Moines, Enterprise, Kimball, Middletown, Petersburg, and Wisconsin Townships; The city of Alpha, in Jackson County, Minnesota and Jay Township in Martin County, Minnesota.
Bethlehem Lutheran Church 401 7th Ave. N. Lakefield, MN 56150	This combined polling place serves all territory in Independent School District No. 2895 located in the following townships/precincts: The City of Lakefield Precinct I; and the City of Lakefield Precinct 2, Delafield, Ewington, Heron Lake, Hunter, Minnesota, Rost, Round Lake, Sioux Valley, and West Heron Lake Townships; in Jackson County, Minnesota.

All qualified electors residing in the School District may cast their ballots at the polling places listed above during the polling hours specified above.

A voter must be registered to vote to be eligible to vote in the special election. Unregistered individuals may register to vote at the polling places on Election Day.

Dated: August 5, 2025.

BY ORDER OF THE SCHOOL BOARD

/s/ Rhonda Moore, Clerk

[End of Notice]

[The remainder of this page is intentionally left blank]

6. The Clerk is authorized and directed to acquire and distribute such election materials as may be necessary for the proper conduct of this special election. If an optical scan voting system is being used, the Clerk shall comply with the laws and rules governing the procedures and requirements for optical scan voting systems. The Clerk is authorized and directed to acquire and distribute such election materials and to take such other actions as may be necessary for the proper conduct of this special election and generally to cooperate with election authorities conducting any other elections on that date. The Clerk and members of the administration are authorized and directed to take such actions as may be necessary to coordinate this election with other elections, including entering into agreements with appropriate municipal and county officials regarding preparation and distribution of ballots or ballot cards, election administration, and cost sharing.


7. The Clerk is authorized and directed to cause a printed ballot for the questions to be prepared in accordance with Minnesota Statutes, Section 205A.08, Subdivision 5 and the rules of the secretary of state for use at the special election. If an optical scan voting system is being used, the Clerk shall cause official ballots to be printed according to the format of ballots for optical scan voting systems provided by the laws and rules governing optical scan voting systems. The Clerk is further authorized and directed to cause a sample ballot to be posted in the administrative offices of the School District, for public inspection, at least four (4) days before the date of the special election and to cause two sample ballots to be posted at each polling place on the date of the special election and to cooperate with the proper election officials to cause ballots or ballot cards to be prepared for use at said election. The ballot shall be in substantially the following form, with such changes in form and instructions as may be necessary to accommodate the use of an optical scan voting system:

[The remainder of this page is intentionally left blank]

**Special Election Ballot
School District Ballot
Independent School District No. 2895
(Jackson County Central), Minnesota**

November 4, 2025

Instructions to Voters

To vote, completely fill in the oval(s) next to your choice(s) like this: 



To vote for a question, fill in the oval next to the word "Yes" for that question.

To vote against a question, fill in the oval next to the word "No" for that question.

School District Question 1

Revoking Existing Referendum Revenue Authorization; Approving New Authorization

The board of Independent School District No. 2895 (Jackson County Central), Minnesota has proposed to revoke the School District's existing referendum revenue authorization of \$460 per pupil and replace that authorization with a new authorization of \$820 per pupil, subject to an annual increase at the rate of inflation. The proposed referendum revenue authorization would be first levied in 2025 for taxes payable in 2026 and applicable for ten (10) years unless otherwise revoked or reduced as provided by law.

 **YES** Shall the revocation of the existing referendum authorization and the replacement with the new authorization proposed by the board of Independent School District No. 2895 (Jackson County Central), Minnesota be approved?
 **NO**

**BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A
PROPERTY TAX INCREASE**

**School District Question 2
Capital Project Levy Authorization**

The board of Independent School District No. 2895 (Jackson County Central), Minnesota has proposed a capital project levy authorization in the maximum amount of 0.793% times the net tax capacity of the School District. The proposed capital project levy authorization will raise approximately \$250,000 for taxes first levied in 2025, payable in 2026, and will be authorized

for ten (10) years. The estimated total cost of the projects to be funded over that time period is approximately \$2,500,000. The additional revenue from the proposed authorization will be used to provide funds for the betterment of school sites and facilities, including deferred maintenance and renovation projects, the acquisition and maintenance of software, technology and technology systems; the purchase and replacement of school-related transportation vehicles; and the acquisition of curriculum materials. The projects to be funded have received a [positive] review and comment from the Commissioner of Education.

☐ **YES** Shall the capital project levy authorization proposed by the board of
☐ **NO** Independent School District No. 2895 (Jackson County Central),
Minnesota be approved?

**BY VOTING “YES” ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A
PROPERTY TAX INCREASE**

(Reverse side of ballot)

OFFICIAL BALLOT

November 4, 2025

Judge

Judge

(The ballot is to be initialed by two judges)

8. If the School District will be contracting to print the ballots for this special election, the Clerk is hereby authorized and directed to prepare instructions to the printer for layout of the ballot. Before a contract in excess of \$1,000 is awarded for printing ballots, the printer shall, upon request, furnish in accordance with Minnesota Statutes, Section 204D.04 a sufficient bond, letter of credit or certified check acceptable to the Clerk in an amount not less than \$1,000 conditioned on printing the ballots in conformity with the Minnesota election law and the instructions delivered. The Clerk shall set the amount of the bond, letter of credit or certified check in an amount equal to the value of the purchase.

9. At least forty-six (46) days before the special election, the Clerk shall prepare and have ready for use absentee ballots and shall mail absentee ballots to voters on the permanent absentee ballot list in accordance with Minnesota Statutes, Section 203B.04. Subdivisions 4 and 5.

10. As required by Minnesota Statutes, Section 203B.121, the Board hereby establishes a ballot board to process, accept and reject absentee ballots at school district elections not held on the day of a statewide election and generally to carry out the duties of a ballot board as provided by Minnesota Statutes, Section 203B.121 and other applicable laws. The ballot board must consist of a sufficient number of election judges trained in the handling of absentee ballots. The ballot board may include deputy county auditors and deputy city clerks who have received training in the processing and counting of absentee ballots. The clerk or the clerk's designee is hereby authorized and directed to appoint the members of the ballot board. The clerk or the clerk's designee shall establish, maintain and update a roster of members appointed to and currently serving on the ballot board and shall report to the Board from time to time as to its status. Each member of the ballot board shall be paid reasonable compensation for services rendered during an election at the same rate as other election judges; provided, however, if a staff member is already being compensated for regular duties, additional compensation shall not be paid for ballot board duties performed during that staff member's duty day.

11. The Board shall appoint election judges and alternates in accordance with Minnesota Statutes, Section 204B.21. The appointments will be made at least twenty-five (25) days before the special election.

12. Pursuant to Minnesota Statutes, Section 206.83, the Clerk shall provide for testing of the optical scan voting system at least three (3) days before the voting equipment is used and shall cause notice of the time and place of the test to be published in the School District's official newspaper at least five (5) days before the test.

13. Pursuant to Minnesota Statutes, Section 206.85, Subdivision 1(6), where an electronic voting system is being used at a counting center, the Clerk shall cause notice of the exact location of the counting center to be published in a legal newspaper during the week preceding the week of election and in the newspaper of widest circulation the day preceding the election or, if the newspaper is only published weekly, once during the week preceding the election.

14. The special election shall be held and the returns made and canvassed in the manner prescribed by law and the Board shall meet on a date between the third day, November 7, 2025, and the tenth day, November 14, 2025, after the special election for the purpose of canvassing the results thereof.

15. If the proposed capital project levy authorization is approved, all proceeds from the capital project levy shall be deposited in the capital project referendum account which is a separate account in the School District's general fund. All interest income attributable to the capital project referendum account must be credited to the capital project referendum account. Money in the capital project referendum account may only be used for the costs of acquisition and betterment of approved projects. The funds in the capital project referendum account may be accumulated and not be expended until sufficient funds are available, may be accumulated and not be expended until additional funds from a bond issue are available, or may be expended on an ongoing basis for approved project costs. Any funds remaining in the capital project referendum account that are not applied to the payment of the costs of the approved projects before their final completion shall be transferred to the School District's debt redemption fund.

16. Pursuant to Minnesota Statutes, Section 126C.17, Subdivision 9(e) and Section 205A.07, Subdivision 3a, the Clerk is hereby instructed to notify the Commissioner of the results of the special election and to provide the certified vote totals for the ballot questions in written form within fifteen (15) days after the results have been certified by the Board.

17. Pursuant to Minnesota Statutes, Section 211A.02, Subdivision 6, the Clerk is hereby instructed to make any campaign finance reports filed with the Clerk by campaign committees within seven (7) days after the special election available on the School District's web site as soon as possible, but no later than thirty (30) days after receipt of any such report. The Clerk is further instructed to provide the Campaign Finance and Public Disclosure Board with a link to the section of web site where such reports are made available. Such reports must remain available on the web site for four (4) years from the date first posted.

18. Any obligations of the Clerk described herein may be undertaken by a County Auditor, acting on the Clerk's behalf, as the official in charge of elections in accordance with Minnesota election laws. The Board hereby authorizes the Clerk to work with the County Auditor in accomplishing the obligations described hereunder when necessary, appropriate, and desirable.

Upon vote being taken thereon, the following voted in favor thereof

and the following voted against the same:

whereupon the resolution was declared duly passed and adopted.

