

Minutes of Maple Valley School Board

Meeting: Budget-Tax Hearing

Location: Tower City, ND

When: September 9, 2026

Present: Bryce Kasowski, Sara Zaun, Dustin Theurer, Megan McKay, Megan Pfeifer, Joey Bata, George Richman

Absent: Amanda Olauson, Jennifer Koller

Attending: Daniel Larson, Cassandra Preston, Courtney Storhoff, Alecia Killoran, Nathan Hoots

1. Call to Order: 6:00 pm.
2. Purpose: Annual meeting required per Century code 57-15-02.2 to provide to the county auditor. A preliminary budget statement and commit to date/time/location of public hearing on districts property tax levy.
3. What is a Mill: Review of the math to determine the value of a mill, based on estimated valuation. 2026-2027 estimated mill value is \$24,498. Final valuation information arrives after October 15th.
4. School District Allowable Levies: Approved Mills- General Fund: 60 mills, Board Discretionary: 10 mills, Miscellaneous: 12 mills, Special Reserve: 3 mills. Safety and Security Levy: The board of a school district may levy no more than **five mills** on the taxable valuation of the district pursuant to section 57-15-15.1, for purposes of developing a school safety plan in accordance with section 15.1-09-60. The proceeds of this levy must be deposited into a special fund known as the school safety plan fund and used in accordance with this subsection.
5. Mill Levy History: Reviewed our consistent position with Allowable Levies and strong financial responsibilities. Showed the School Mill Levy history and the County Valuation numbers over the past few years.
6. How Mills are calculated: The steps were shown on how mills were calculated on a Residential, Farm and Commercial property.
7. Public Comment:
 - A question was asked by Sonja Jorgensen about if taxes are staying about the same for residential. Mr. Larson sees them going up slightly but notice from counties haven't been received at this time. But our estimated valuation dollar amount comes from the county auditors.
8. Adjourn: 6:10 pm

Business Manager: _____ date: _____

Board President : _____ date: _____