ZERO TAX-INCREASE, BIG BENEFITS
NLS 2026 OPERATING LEVY

Please Vote on or Before November 3rd

Minnesota has a new program that helps rural school districts with lots of cabins and lake homes, including **New London-Spicer**. If NLS voters approve an operating levy, the state will pay for a big part of it. If approved, the District could potentially generate approximately **$1,015,000 per year** of additional annual operating revenue (from state aid) **without increasing taxes**.

What Changed?

Minnesota implemented the **Seasonal Tax Base Replacement Aid (STBRA)**.
Here's how it works: Teachers are asked to do more with fewer resources.

- **Who qualifies:** Districts where cabins and seasonal homes make up more than 15% of property value. About 75 districts in Greater Minnesota qualify, including New London-Spicer.
- **What the state pays:** The state pays the share of the levy that cabins would have paid, up to half of the total levy.
- **Cabin owners:** Their taxes don't go up, and nothing changes about how their property is taxed.
- **When it starts:** With taxes paid in 2027.
- **The catch:** A district must have a voter-approved operating levy to get the aid.

Minnesota law requires every levy ballot to say: "By voting 'yes' on this ballot question, you are voting for a property tax increase." However, because the state aid covers part of the levy, the district expects no increase to current school taxes for NLS property owners. This means the operating levy will cost taxpayers ZERO dollars.



NLS Zero Tax-Increase BIG BENEFITS
New London-Spicer 2026 Operating Levy

"Zero tax increase, big benefits. When I walk in our schools, I see kids who love their classes, teachers, and activities. This helps them keep that."

Jamie Boelter, *Superintendent*

Why is This so Important?

State school funding has failed to keep up with inflation. If it had kept pace since 2003, NLS would get **$9,157 per student** in 2027, but the real number is only expected to be around **$7,683**.

On top of this, the district has already been forced to cut almost **$750,000**, and more cuts are expected. These cuts would affect:

- Class sizes
- Course offerings
- Student Activities
- School Safety

The upcoming levy would address all of these areas and more.

A Golden Opportunity

With the Seasonal Tax Base Replacement Aid now in effect and an operating levy referendum on the ballot, NLS has an incredible opportunity. Vote on or before November 3rd to invest in our future.

How and When to Vote

Absentee voting: September 18 – November 3, 2026
Early in-person voting: Starts October 16, 2026
Election Day: Tuesday, November 3, 2026

Watch and Learn

LEARN MORE! Connect with us!

Jamie Boelter, Superintendent
Email: boelterj@isd345.org
Phone: (320) 354-2252
Website: nls.k12.mn.us/2026referendum
Facebook: facebook.com/NLSSchoolDist345

PLEASE VOTE
Constitutional Amendment
Learn More
www.mnpsfamendment.org

Prepared and paid for by Independent School District No. 345 (New London-Spicer School District), 101 4th Ave SW, New London, MN 56273

SEASONAL TAX BASE REPLACEMENT AID EXPLAINED

A NEW STATE PROGRAM PROVIDES ADDITIONAL AID TO DISTRICTS LIKE NLS WITH A HIGH SHARE OF CABINS AND SEASONAL PROPERTY.

HOW DOES IT WORK?

1 **Current funding flow:** Homes to State and Local school districts; Cabins to State ONLY.



2 Money into school districts from local residents and businesses; NOT cabins.



Over Two Decades...

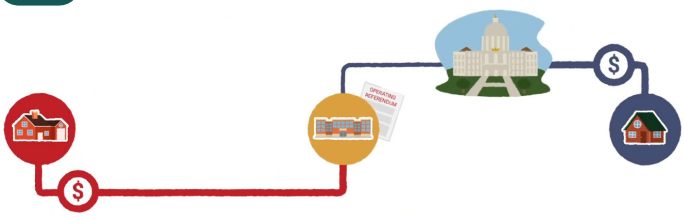
2026 State Legislature Action

3 **Legislative action causes formula change.** Portions of Seasonal Rec (cabins) taxes are re-routed to local school districts.



Starting January 2027

4 **New funding flow:** Homes and Cabins to State and Local school districts.



NO NEW TAXES FOR NLS RESIDENTS

Why no tax increase?

For years, the State of Minnesota has collected property taxes on seasonal and recreational properties with the money going to the state's general fund. Property taxes for other property categories, such as residential and commercial-industrial, are treated differently. That revenue has gone to the state and other taxing authorities such as local schools. A new state law now sends state funding to school districts that have seasonal-recreation property. About 25% of New London Spicer's tax base is seasonal-recreation property, so the state aid is significant. The new law means taxes for residential and commercial-industrial property would decrease. The district is asking permission from voters to close its revenue gap by increasing the operating levy by the amount of the reduction in taxes from this law. Zero tax-increase, big benefits.