



118 Central Avenue North, New Prague, MN 56071  
phone: 952-758-4401 fax: 952-758-1149

---

---

## MEMORANDUM

---

**TO:** HONORABLE MAYOR AND CITY COUNCIL  
**FROM:** JOSHUA TETZLAFF, CITY ADMINISTRATOR  
**SUBJECT:** SET 2023 PRELIMINARY, NOT TO EXCEED PROPERTY TAX LEVY  
**DATE:** SEPTEMBER 15, 2023

---

Each year, the Council is required to set its proposed property tax levy and certify that levy to the county auditor (Minn Stat. 275.065.1). City Council met for a workshop on August 29<sup>th</sup> to discuss the budget for 2024, which is directly linked to the proposed tax levy.

At the workshop, staff shared a first draft of the general fund budget. Staff shared a summary of the changes within the areas of personnel costs, operations, maintenance, and capital when comparing the 2024 proposed budget compared to 2023 adopted budget. Coming out of the meeting, staff informed Council they would be bringing a preliminary levy amount of \$5,114,295 for taxes payable in 2024. This would be a 6% increase over 2023.

As a reminder, this is not a final approval of the tax levy. This is a proposed tax levy that, over the next few months, will be refined. The purpose of this approval is to set the max increase for 2023 payable 2024. This proposed levy increase may not be exceeded in December when the final property tax levy is set.

### **Recommendation**

Staff recommends approval of Resolution #23-09-18-02, setting the 2023 payable 2024 Proposed Property Tax Levy at \$5,114,295 and scheduling the public hearing to set the 2023 payable 2024 Final Tax Levy for December 4, 2023.

*City Council Proceedings*

State of Minnesota  
Counties of Scott & Le Sueur  
City of New Prague

}

**CITY OF NEW PRAGUE, MINNESOTA  
RESOLUTION #23-09-18-02**

**RESOLUTION ADOPTING 2023 PRELIMINARY PROPERTY TAX LEVY FOR  
TAXES PAYABLE IN 2024**

**BE IT RESOLVED**, by the City Council of the City of New Prague, Counties of Scott and Le Sueur, Minnesota that the 2023 Levy, for Taxes Payable 2024 (preliminary tax levy) be set at \$5,114,295 for Net Tax Capacity (NTC) and for a total preliminary levy amount of \$5,114,295. The levied amount includes all necessary debt service payments and any other bond payments have sufficient funds to cover debt requirements.

**BE IT FURTHER RESOLVED**, that the City Administrator is hereby instructed to forward copies of this resolution to the Auditors of Scott and Le Sueur Counties.

**BE IT FURTHER RESOLVED**, that the date for the 2023 Levy, for Taxes Payable 2024 Truth in Taxation Hearing is hereby established for December 4, 2023 at 6:00 p.m. and the continuation hearing (if necessary) is hereby established for December 18, 2023 at 6:00 p.m.

Adopted by the City Council of the City of New Prague on this 18th day of September, 2023.

---

Duane J. Jirik  
Mayor

**ATTEST:**

---

Joshua M. Tetzlaff  
City Administrator

**PAYABLE 2024 "TRUTH IN TAXATION"  
PROPOSED LEVY CERTIFICATION**

Expenditure Category	Gross Certified NTC Levy (A)	Property Tax Aid		Net Certified NTC Levy (A-B=C) (C)
		LGA (B)		
General Revenue	\$ 4,039,295.00	\$ 1,183,527.00	\$ 2,855,768.00	
Road & Bridge			\$ -	
Debt Service Total*	\$ 1,000,000.00		\$ 1,000,000.00	
Other (EDA)	\$ 75,000.00		\$ 75,000.00	
			\$ -	
<b>Total</b>	<b>\$ 5,114,295.00</b>	<b>\$ 1,183,527.00</b>	<b>\$ 3,930,768.00</b>	

\* provide breakdown of certified levy by individual bond on attached sheet

<b>Market Value Based Referenda Levy</b>	\$ -
--	------

(A)-Levy Requirement..... Amount needed to fund services  
 (B)-LGA (Local Government Aid)..... ) This aid is certified to the taxing district by the Department of Revenue. It can be used to reduce any single levy item or a combination of levy requirements.  
 (C)-Certified Levy..... Levy certified to the taxation department. **ROUND TO THE NEAREST WHOLE DOLLAR. DO NOT CERTIFY PENNIES.**  
 The Taxation Department will deduct Fiscal Disparities from all certified levies.

**(You must submit your resolution with this certification)**

**PLEASE NOTE:** All debt must be accounted for in your resolution whether it is a part of your levy or not. If the amount levied is less than the required amount from the payment schedule for the bond, you must pass a resolution stating that you have sufficient funds for that bond. This can be included in the same resolution with your levy. Scott County will be verifying the levy requirements based on the payment schedule in our Bond Register.

Before signing, please verify the following:

- \* MAKE SURE THAT ALL LINES ADD ACROSS AND ALL COLUMNS ADD DOWN TO THE TOTAL LINE
- \* BREAKDOWN OF DEBT SERVICE LEVY BY INDIVIDUAL BOND HAS BEEN PROVIDED
- \* AMOUNTS REPORTED MATCH ANY OTHER SUPPORTING DOCUMENTATION

\_\_\_\_\_  
Signature of person completing this form

952-758-4401  
\_\_\_\_\_  
Phone number on Proposed Tax Notice

\_\_\_\_\_  
City Administrator  
Title

9/18/2023  
\_\_\_\_\_  
Date

**SPECIAL TAXING DISTRICTS and CITIES OF 500 OR LESS POPULATION ONLY:**

Check this box if you stipulate that your final property tax levy is the same as the proposed levy certified on this form. If you check this box, no further certification of your final levy will be required.....

**THIS FORM MUST BE RETURNED TO THE SCOTT COUNTY PROPERTY & TAXATION SERVICES DEPARTMENT BY:  
OCTOBER 2, 2023 FOR ALL TAXING DISTRICTS**

**2024 LEVY CERTIFICATION**  
**Net Tax Capacity Debt Service Schedule**

NAME OF TAXING DISTRICT

City of New Prague

PLEASE NOTE: All debt must be accounted for in your resolution whether it is a part of your levy or not. If the amount levied is less than the required amount from the payment schedule for the bond, you must pass a resolution stating that you have sufficient funds for that bond. This can be included in the same resolution with your levy. Scott County will be verifying the levy requirements based on the payment schedule in our Bond Register. You must submit your resolution with this certification form.

Bond Description	General Obligation Bond (Y or N)	Required Levy amount per Bond Schedule  (A)	***Amount funded by NTC Debt Levy  (B)	Amount funded by Other Sources	List other funding source
				(A - B = C) (C)	
G.O. Bonds, Series 2009A (Improvement & Equipment)		\$ 37,022.84	\$ 15,417.00	\$ 21,605.84	
2010 Phillips Square		\$ 11,000.00	\$ 11,550.00	\$ (550.00)	
G.O. Refunding Bonds, Series 2011A		\$ 32,985.23	\$ -	\$ 32,985.23	
G.O. Refunding Bonds, Series 2013B		\$ 391,419.00	\$ 266,595.00	\$ 124,824.00	
G.O. Bonds, Series 2014A		\$ 68,092.21	\$ 68,092.00	\$ 0.21	
G.O. Bonds, Series 2015A		\$ 13,053.26	\$ 2,291.00	\$ 10,762.26	
G.O. Bonds, Series 2016A		\$ 10,031.18	\$ -	\$ 10,031.18	
G.O. Bonds, Series 2019A		\$ 241,172.82	\$ 188,095.00	\$ 53,077.82	
G.O. Refunding Bonds 2020A; Refunds 2010A, 2012A, 2012B, 2013A		\$ 260,274.41	\$ 113,159.00	\$ 147,115.41	
G.O. Bonds, Series 2021A		\$ 287,331.72	\$ 27,110.00	\$ 260,221.72	
G.O. Bonds, Series 2022A		\$ 112,981.40	\$ 28,246.00	\$ 84,735.40	
G.O. Bonds, Series 2023A		\$ 141,170.38	\$ 141,170.38	\$ -	
Capital Equipment Fund		\$ -	\$ 138,274.62	\$ (138,274.62)	
		\$	\$	\$	
<b>Total G.O. Debt</b>		\$ 1,606,534.45	\$ 861,725.38	\$ 744,809.07	
<b>Total Non-G.O. Debt</b>			\$ 138,274.62	\$ (138,274.62)	
<b>Debt Service Total</b>		\$ 1,606,534.45	\$ 1,000,000.00	\$ 606,534.45	

\*\*\*The amount funded by levy must match total of debt on levy certification form (if any)