# Boundary Realignment Plan June 2016





Dilworth-Glyndon-Felton ISD 2164

**Moorhead Area Public Schools ISD 152** 

# **History**

Independent School District No. 152 had its origins in a subscription school founded in Moorhead, Minnesota in 1872. It only had a life of two months, but later that year a permanent five-month school was started and housed in the Presbyterian Church. On April 15, 1873, a school district was organized. The members of the first school board were James Douglas, president; Andrew Holes, treasurer; and James H. Sharp, clerk. James H. Sharp remained prominent on the Board of Education until 1905 and is remembered as the father of the Moorhead Public Schools. On September 15, 1879, Moorhead Independent School District No. 2 was organized. In 1955, District No. 2 merged with other districts in the area to form Independent School District No. 152.

The Clay County Commission approved of School District 81 on March 3, 1896. This encompassed the northeastern quarter of Moorhead Township, home to eight schoolage children. In 1905, District 81 built a new one-room school a half mile south of today's Dilworth Community Center. By 1908, the school's population had ballooned to JHÈ

Sometime in the 1950s Dilworth Schools was a 1 sq mile by 1 sq mile school district and busing was not required in the district. Moorhead Area Public Schools provided transportation to students in the rural areas and consequently the existing school district boundaries were formed based on willingness and ability of each district to meet rural transportation needsÈ

The earliest request for annexation of land (Orchard Estates) was presented to the Moorhead School Board in 1978. At that time, the school district rejected the offer to change the boundaries. Again in 1986, 1988, 1989, 2000 and 2005 requests were made to adjust the boundaries. In a memo dated 1978, the school boards of both school districts asked for administration to work together. At that time, there were also discussions about sharing administration and other services by the school districts.

In later material, the decision was made to have Dilworth Schools share with Glyndon-Felton, which led to the consolidation of the district on July 1, 1994.

In 2010 a study was conducted by Roger Worner Associates, Inc. for Dilworth-Glyndon-Felton Schools. In the report, Section 5.7 Consideration of Land Transaction with Moorhead School District was cited. The project consultants received considerable feedback from parents, patrons, educators and others about the desirability of engaging in a "land swap." The intent was to exchange Moorhead School District property, which

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# **Brief Description of the Plan**

#### **Process**

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#### Timeline

January 2017KVæ¢ æåb o d ^ c a ] | ^ { ^ c å àæ ^ å [ } } ^ , à[ ` } åæ ^ æå } { ^ c å } c Å

#### **Attachments**

 TABLE 1
 Phase I: Based on land area to be transferred on July 1, 2016

# Moorhead Area Public Schools, No. 152

June 21, 2016

Estimated Impact of Proposed Detachment and Annexation on Tax Levies and Revenue

Category	Actual Payable 2016	Estimated After Detachment	Levy Change	Aid Change	Revenue Change
	rayable 2010	Alter Detachment	Onlange	Onunge	Onlange
Levies Spread on Referendum Market Value	1 921 091 00	1,844,469.15	12 400 06	-12,488.06	0.00
Operating Referendum	1,831,981.09	, ,	12,488.06 4,676.18	-12, <del>4</del> 00.00 -4,676.18	0.00
Equity	685,990.21	690,666.39	•	-14,758.84	0.00
Local Optional	2,165,102.33	2,179,861.17	14,758.84		
Transition	266,808.01	268,626.76	1,818.75	-1,818.75	0.00
Adjustments	12,377.18	12,377.18	0.00	0.00	0.00
Subtotal	4,962,258.82	4,996,000.66	33,741.84	-33,741.84	0.00
Fiscal Disparities Adjustment  Net Levy On Referendum Market Value	0.00 4,962,258.82	0.00 4,996,000.66	0.00 33,741.84	0.00 -33,741.84	0.00
•	4,002,200.02	4,000,000.00	00,7 41.04	00,111.01	0.00
Levies Spread on Net Tax Capacity	400 000 00	400 004 50	202.20	202.20	0.00
Student Achievement	106,332.32	106,624.58	292.26	-292.26	0.00
Operating Capital	531,011.93	530,930.57	-81.36	81.36	0.00
Reemployment Ins	2,658.24	2,658.24	0.00	0.00	0.00
Safe Schools	242,647.20	242,647.20	0.00	0.00	0.00
Safe Schools - Intermediate	0.00	0.00	0.00	0.00	0.00
Career Technical	109,768.74	109,768.74	0.00	0.00	0.00
LT Facilities Maintenance	727,814.59	727,452.45	-362.14	362.14	0.00
Building Lease	1,155,048.23	1,155,048.23	0.00	0.00	0.00
Basic Community Education	317,778.30	316,953.28	-825.02	0.00	-825.02
Early Childhood Family Education	120,485.15	120,816.31	331.16	-2,158.08	-1,826.91
Home Visiting	3,681.60	3,681.60	0.00	0.00	0.00
Adults with Disabilities	13,000.00	13,000.00	0.00	0.00	0.00
Adjustments	167,837.48	167,837.48	0.00	0.00	0.00
Abatements	125,870.73	125,870.73	0.00	0.00	0.00
Net Non-Debt Levy On Net Tax Capacity	3,623,934.51	3,623,289.41	-645.10	-2,006.84	-2,651.93
Voter Approved Debt	7,352,322.76	7,352,322.76	0.00	0.00	0.00
OPEB Debt	1,521,191.37	1,521,191.37	0.00	0.00	0.00
Abatements	6,708.88	6,708.88	0.00	0.00	0.00
Net Debt Service Levy On Net Tax Capacity	8,880,223.01	8,880,223.01	0.00	0.00	0.00
Total All Levies	17,466,416.34	17,499,513.08	33,096.74	-35,748.68	-2,651.93
Transportation Sparsity Revenue (All Aid)	497,561.56	501,765.76	0.00	4,204.20	4,204.20
TOTAL All Levies & Transportation Sparsity Aid	17,963,977.90	18,001,278.85	33,096.74	-31,544.48	1,552.27
Measures of Property Value					
Referendum Market Value - 2 years Prior	2,634,233,200	2,634,642,104	408.904	0.02%	
		2,921,984,000	453,500	0.02%	
Referendum Market Value - 1 years Prior	2,921,530,500	36,674,245	100,526	0.02 %	
Net Tax Capacity Adjusted Net Tax Capacity - 2 years prior	36,573,719 35,444,106	35,541,527	97,421	0.27%	
JOBZ - 1 Year Prior	140,193	140,193	0	0.00%	
Other Measures	0.15384				
Resident Pupil Units	6,817.80	6,772.69	-45.11	-0.66%	
Adjusted Pupil Units	6,740.20	6,740.20	0.00	0.00%	
Population	44,318.00	44,197.56	-120.44	-0.27%	
Population Under 5	2,301.00	2,285.78	-15.22	-0.66%	



#### TABLE 1, cont.

#### **Calculation of Tax Rates**

		_	Pay 2016 Actual	Pay 2016 After Detachment *	Change				
Total Certified	Levies on RM	V	4,962,258.82	4,996,000.66	33,741.84				
RMV TaxRate			0.16985%	0.17098%	0.00113%				
Total Certified	Non-Debt Lev	ies on NTC	3,623,934.51	3,623,289.41	-645.10				
NTC Tax Rate	Non-Debt Lev	ries	9.909%	9.880%	-0.029%				
Total Certified	Debt Service I	_evies on NTC	TC 8,880,223.01 8,880,223.01						
NTC Tax Rate	Debt Service	Levies	24.188% 24.122% -0.0						
Total NTC Tax	Rate		34.096%	34.001%	-0.095%				
School Property T	axes on Sam	ple Residential H	omesteads						
Estimated	Included	Net	Actual	School Taxes					
Mkt Value	Value	Tax Capacity	School Taxes	After Detachment	Change				
\$100,000	\$71,760	\$718	\$414.53	\$414.97	\$0.45				
\$200,000	\$180,760	\$1,808	\$956.03	\$956.57	\$0.54				
\$350,000	\$344,260	\$3,443	\$1,768.28	\$1,768.96	\$0.68				

<sup>\*</sup> Estimates are based on the certified levy for taxes payable in 2016, but would be effective for taxes payable in 2017. Estimates assume no other changes in property values or school funding, other than the impact of the proposed detachment and the changes in property values and pupil units associated with the change in school boundaries.



# Dilworth-Glyndon-Felton Schools District No. 2164

Estimated Impact of Proposed Detachment and Annexation on Tax Levies and Revenue

June 21, 2016

Category	Actual Payable 2016	Estimated After Detachment	Levy Change	Aid Change	Revenue Change
Levies Spread on Referendum Market Value					
Operating Referendum	157,933.66	152,806.96	-5,126.70	5,126.70	0.00
Equity	130,806.23	126,560.12	-4,246.11	4,246.11	0.00
Local Optional	385,151.68	372,649.24	-12,502.44	12,502.44	0.00
Transition	20,420.30	19,757.44	-662.86	662.86	0.00
Adjustments	-26,296.39	-26,296.39	0.00	0.00	0.00
Net Levy On Referendum Market Value	668,015.48	645,477.38	-22,538.10	22,538.10	0.00
Levies Spread on Net Tax Capacity					
Student Achievement	30,278.54	30,440.93	162.39	-162.39	0.00
Operating Capital	152,940.15	150,931.38	-2,008.77	2,008.77	0.00
Reemployment Ins	3,000.00	3,000.00	0.00	0.00	0.00
Safe Schools	66,765.60	66,765.60	0.00	0.00	0.00
OPEB	150,000.00	150,000.00	0.00	0.00	0.00
Career Technical	39,841.79	39,841.79	0.00	0.00	0.00
LT Facilities Maintenance	293,359.95	293,498.84	138.88	-138.88	0.00
Building Lease	6,415.36	6,415.36	0.00	0.00	0.00
Basic Community Education	50,298.14	51,294.19	996.05	0.00	996.05
Early Childhood Family Education	34,308.62	34,492.62	184.00	1,642.92	1,826.91
Home Visiting	1,248.00	1,248.00	0.00	0.00	0.00
Adjustments	-63,982.74	-63,982.74	0.00	0.00	0.00
Abatements	0.00	0.00	0.00	0.00	0.00
Net Non-Debt Levy On Net Tax Capacity	764,473.41	763,945.96	-527.45	3,350.42	2,822.96
Voter Approved Debt	748,535.98	748,535.98	0.00	0.00	0.00
Other Debt	185,955.36	186,214.84	259.48	-259.48	0.00
OPEB Debt	161,243.25	161,243.25	0.00	0.00	0.00
Abatements		0.00	0.00	0.00	0.00
Net Debt Service Levy On Net Tax Capacity	1,095,734.59	1,095,994.07	259.48	-259.48	0.00
Total All Levies	2,528,223.48	2,505,417.40	-22,806.08	25,888.52	3,082.44
Transportation Sparsity Revenue (All Aid)	320,938.53	316,924.10	0.00	-4,014.43	-4,014.43
TOTAL All Levies & Transportation Sparsity Aid	2,849,162.01	2,822,341.50	-22,806.08	21,874.09	-931.99
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Measures of Property Value					
Referendum Market Value - 2 years Prior	348,615,600	348,201,474	-414,126	-0.12%	
Referendum Market Value - 1 years Prior	381,760,800	381,307,300	-453,500	-0.12%	
Net Tax Capacity	10,247,502	10,146,976	-100,526	-0.98%	
Adjusted Net Tax Capacity - 2 years prior	10,092,848	9,993,839	-99,009	-0.98%	
JOBZ - 1 Year Prior	0	0	0		
Other Measures					
Resident Pupil Units	1,395.60	1,440.71	45.11	3.23%	
Adjusted Pupil Units	1,854.60	1,854.60	0.00	0.00%	
Population	6,082.00	6,202.44	120.44	1.98%	
Population Under 5	780.00	795.22	15.22	1.95%	



Estimated Impact of Proposed Detachment and Annexation on Tax Levies and Revenue

#### TABLE 2, cont.

#### **Calculation of Tax Rates**

		,_	Pay 2016 Actual	Pay 2016 After Detachment *	Change
Total Certified	Levies on RM	V	668,015.48	645,477.38	-22,538.10
RMV TaxRate			0.17498%	0.16928%	-0.00570%
Total Certified	Non-Debt Lev	ries on NTC	764,473.41	763,945.96	-527.45
NTC Tax Rate	Non-Debt Lev	/ies	7.460%	7.529%	0.069%
Total Certified	Debt Service	Levies on NTC	1,095,734.59	1,095,994.07	259.48
NTC Tax Rate	Debt Service	Levies	10.693%	10.801%	0.108%
Total NTC Tax	Rate		18.153%	18.330%	0.177%
chool Property T	axes on Sam	ple Residential H	omesteads		
Estimated	Included	Net	Actual	School Taxes	
Mkt Value	Value	Tax Capacity	School Taxes	After Detachment	Change
\$100,000	\$71,760	\$718	\$305.25	\$300.82	-\$4.43
\$200,000	\$180,760	\$1,808	\$678.10	\$669.89	-\$8.20
\$350,000	\$344,260	\$3,443	\$1,237.37	\$1,223.51	-\$13.86

<sup>\*</sup> Estimates are based on the certified levy for taxes payable in 2016, but would be effective for taxes payable in 2017. Estimates assume no other changes in property values or school funding, other than the impact of the proposed detachment and the changes in property values and pupil units associated with the change in school boundaries.



# **Moorhead School District No. 152**

June 21, 2016

Estimated Impact of Proposed Detachment and Annexation on Tax Levies and Revenue School Property Taxes on Sample Properties that Move Between the Districts

#### **Calculation of Tax Rates**

#### Properties that move from Moorhead to Dilworth-Glyndon-Felton

	Estimated Mkt Value	Net Tax Capacity	Actual School Taxes	School Taxes After Detachment	Change	
Residential	\$100,000	*	\$414.53	\$300.82	-\$113.71	-27.43%
Homestead	\$200,000 \$350,000		\$956.03 \$1,768.28	\$669.89 \$1,223.51	-\$286.13 -\$544.77	-29.93% -30.81%

#### Properties that move from Dilworth-Glyndon-Felton to Moorhead

	Estimated Mkt Value	Net Tax Capacity	Actual School Taxes	School Taxes After Detachment	Change	
Residential Homestead	\$100,000 \$200,000 \$350,000	\$718 \$1,808 \$3,443	\$305 \$678 \$1,237	\$415 \$957 \$1,769	\$110 \$278 \$532	35.95% 41.07% 42.96%
Commercial / Industrial *	\$500,000 \$1,000,000	\$9,250 \$19,250	\$2,554 \$5,244	\$4,000 \$8,255	\$1,446 \$3,011	56.61% 57.41%
Agricultural ** Non-Homestead	\$5,000 \$6,000 \$7,000	\$50 \$60 \$70	\$9.08 \$10.89 \$12.71	\$17.00 \$20.40 \$23.80	\$7.92 \$9.51 \$11.09	87.31% 87.31% 87.31%

<sup>\*</sup> For commercial/industrial property in the Cities of Moorhead and Dilworth, the tax impact will be either zero or much less than shown above, due to the impact of the Border Cities Disparity Credit.



<sup>\*\*</sup> For agricultural non-homestead property, the values are per acre.

#### Moorhead Area Public Schools, No. 152

Analysis of Tax Impact for Proposed Land Swap

Table 4a: Properties t	hat Stay in the Moorhead S	chool District
Type of Property	Estimated Market Value	Estimated Change in Payable 2016 Taxes ***
	\$100,000	\$0
Residential	200,000	1
Homestead	300,000	1
	500,000	1
	1,000,000	1
	\$100,000	\$0
Commercial/	250,000	-1
Industrial *	500,000	-3
	1,000,000	-7
	\$200,000	\$0
Apartments	500,000	0
	1,000,000	-1
	\$400,000	-\$1
Agricultural	750,000	-2
Homestead **	1,000,000	-4
	2,000,000	-8
Agricultural	\$5,000	-0.05
Non-Homestead	6,000	-0.06
(dollars per acre)	7,000	-0.07
		•

Table 4b: Properties	Table 4b: Properties that Move From DGF to Moorhead												
Type of Property	Estimated Market Value	Estimated Change in Payable 2016 Taxes ***											
9	\$100,000	\$110											
Residential	200,000	278											
Homestead	250,000	363											
	350,000	532											
	\$100,000	\$234											
Commercial/	250,000	664											
Industrial *	500,000	1,446											
	1,000,000	3,011											
	\$200,000	\$388											
Apartments	500,000	971											
	1,000,000	1,941											
	\$400,000	\$392											
Agricultural	750,000	670											
Homestead **	1,000,000	868											
	2,000,000	1,660											
Agricultural	\$5,000	\$7.92											
Non-Homestead	6,000	9.51											
(dollars per acre)	7,000	11.09											

<sup>\*</sup> For commercial/industrial property in the Cities of Moorhead and Dilworth, the tax impact will be either zero or much less than shown above, due to the impact of the Border Cities Disparity Credit.

<sup>\*\*\*</sup> The tax change is estimated based on the certified levy for taxes payable in 2016, but would be effective for taxes payable in 2017.



<sup>\*\*</sup> For agricultural homestead property, a value of \$150,000 was assumed for the house, garage, and one acre.

Analysis of Tax Impact for Proposed Land Swap

Type of Property	Estimated Market Value	Estimated Change in Payab 2016 Taxes ***
	\$100,000	-\$4
Residential	200,000	-8
Homestead	250,000	-10
	350,000	-14
	\$100,000	-\$3
Commercial/	250,000	-7
Industrial *	500,000	-12
	1,000,000	-23
	\$200,000	-\$7
Apartments	500,000	-17
·	1,000,000	-35
	\$400,000	-\$4
Agricultural	750,000	-1
Homestead **	1,000,000	1
	2,000,000	10
Agricultural	\$5,000	\$0.09
Non-Homestead	6,000	0.11
(dollars per acre)	7,000	0.12

Type of Property	Estimated	Estimated Change in Pay
Type of Floperty	Market Value	2016 Taxes ***
	\$100,000	-\$114
Residential	200,000	-286
Homestead	250,000	-372
	350,000	-545
	\$100,000	-\$237
Commercial/	250,000	-671
Industrial *	500,000	-1,461
	1,000,000	-3,041
	\$200,000	-\$395
Apartments	500,000	-988
	1,000,000	-1,976
	\$400,000	-\$397
Agricultural	750,000	-673
Homestead **	1,000,000	-870
	2,000,000	-1,658
Agricultural	\$5,000	-\$7.88
Non-Homestead	6,000	-9.46
(dollars per acre)	7,000	-11.04

<sup>\*</sup> For commercial/industrial property in the Cities of Moorhead and Dilworth, the tax impact will be either zero or much less than shown above, due to the impact of the Border Cities Disparity Credit.

<sup>\*\*\*</sup> The tax change is estimated based on the certified levy for taxes payable in 2016, but would be effective for taxes payable in 2017.



<sup>\*\*</sup> For agricultural homestead property, a value of \$150,000 was assumed for the house, garage, and one acre.

#### Moorhead Area Public Schools, No. 152

Analysis of Tax Impact for Proposed Land Swap

June 21, 2016

Table 5: Estimated Impact of 40% Ag ( Move From DGF to Moorhead	Credit on Properties that	Estimated Total Tax Impact, From Table 4b	Estimated Total Tax Impact, After 40% Ag Credit					
Type of Property	Estimated Market Value	Estimated Change in Payable 2016 Taxes **						
Agricultural Homestead *	\$400,000 750,000 1,000,000 2,000,000	\$392 670 868 1,660	\$191 328 426 817					
Agricultural Non-Homestead (dollars per acre)	\$5,000 6,000 7,000	7.92 9.51 11.09	3.91 4.70 5.48					

<sup>\*</sup> For agricultural homestead property, a value of \$150,000 was assumed for the house, garage, and one acre.



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<sup>\*\*</sup> The tax change is estimated based on the certified levy for taxes payable in 2016, but would be effective for taxes payable in 2017.

Summerwood 2nd Addition & Summerwood 1st Addition & Orchard Estates Addition

Option:

Acreage Moorhead Pupils Acreage Subtotal Enrolling in DGF	ADM Pupil Units	198.00	344.08 934.08	021.30	050.41	853.40	9.12 862.52 16 17.2	18.63 881.15 36.00 39.20	17.78 898.93 37.00 39.40	914.45 16.00	16.68 931.13 39.00 41.80		27.31 965.19 3.00 3.20	965.19 174 187.3		Assume 0 Pupils in DGF Land that is moving	to Moorhead																		1,653.00
															Sch Taxes	Change	733	3,064	7,753	898	369	370	371	460		2,000	2,048	1,031	15	645	305		i	908	20,937
															Sch Taxes	After	5,714 \$	9,476 \$	23,113 \$		1,562 \$	1,566 \$	1,569 \$	1,924 \$					233 \$	10,137 \$	4,889 \$			L	87,406 \$
	RMV Subtotal	657,300	731,200	5,169,000	0,401,400	11,531,300	16,402,000	31/912,700	48,505,400	ø3,889,700	70,754,900	73,399,200	78,742,400		Sch Taxes S	Before	4,981 \$	6,413 \$			1,193 \$		1,198 \$	1,464 \$				3,162 \$	218 \$	9,493 \$					66,469 \$
	NTC Subtotal RN		35,715 \$	ـا₊	۰	ઝ	203,284 \$	335,767 \$	/ 436,795 \$ 4	516,795 \$ 5	650,445 \$/	662,709	731,632 /\$ 7	\	<u>s</u>	_	\$ \	\ \	\$	\$	\$ \	\$	\$	\$	_	₩	€	€	↔	↔	↔		•	€	€
	RMV			0007,437,000	0.202,400	ઝ	999 \$ 4,870,700 \$	\$ 15,510,700 \$	\$ 11,592,700 \$,		\$ 16,865,200 /\$	2,644,300/	\$ 5,343,200 \$	84 \$ 78,742,400	_	_			294 \$ / 998,100	8		\$	\$	5,334 \$ 304,200		φ	& ,	11,838 \$ 629,400 /	332 \$ 85,400/		364 \$ 1,804,590	↔	& 6 0	S	)78 <mark>\$ 16,236,400</mark>
DGF	NTC-TIF	↔ (	<del>,</del> 6	9 6	<del>o</del> (	S	99 \$ 41,999	83	28	00	20	64	23	32 \$ 203,284		HEAD	36 \$ 10,936	G	\$	<del>s</del>	<del>S</del>	<del>S</del>	↔	↔	↔	↔	s	\$	<u>\</u>	42 \$ / 14,330	40 \$/ 6,864	*42	\$	<del>.,</del>	42 \$ 290,97
RHEAD TO	NTC		19,059				\$ 41,999	\$ 132,483	\$ 101,028	\$ 80,000	\$ 133,650	\$ 12,264	\$ 68,923	\$ 731,632		TO MOOR	\$ 10,936	\$ 32,438	\$ 81,294					\$ 5,334		\$ 22,896	\$ 23,438	\$ 11,838	\$ 1,708	\$ 68,042	\$ 35,340	٠ &	\$ 48,424	\$ 9,952	\$ 374,542
LAND MOVING FROM MOORHEAD TO DGF	EMV		3,032,500	4,230,300		\$ 6,495,900	\$ 5,374,100	\$ 16,257,700	\$ 11,735,200	\$ 10,384,300	\$ 17,005,900	\$ 2,644,300	\$ 6,084,100	\$ 88,450,500		LAND MOVING FROM DGF TO MOORHEAD	\$ 800,000	\$ 4,909,500	\$ 10,664,300	\$ 540,600			\$ 253,300	•	\$ 108,000	_	\$ 1,209,400	\$ 629,400	\$ 85,400	\$ 3,726,200	<del>,</del>		\$ 2,458,700	\$ 1,140,600	\$ 31,319,600
LAND MOVII	Name of Subdivision of Plat Reco	E of Summ	s# BIO _	Summond and Addition	9/0/2/2/1		Orchard Estates Addition 5/25/1979	Orchid-7th St. NE to 4th Ave. NE-Woodbridge Dr.	Orchid-Woodbridge Dr. to 4th Ave. NE-12th St. NE		4th Ave. NE-7th St. NE to 3rd Ave. NE-12th. NE	4th Ave. NE-12th St. NE to 14th St. NE	3rd Ave. NE-7th St. NE to Hwy 10-12th St. NE	Totals	1	ISD 2164 Ag & Commercial Property LAND MOVIN	Dealer Sites-Titan (58.793.0020)		All other South Int. 94 Property			Cheney (52.090.0060)	Cheney (52.090.0050)			52.090.0020)	Dakota Boys Ranch-(52.090.0010)	Dakota Upreit -Pizza Ranch (52.150.0050)	Gateway Crossing (52.150.0040)			d (52.150.0020)		Dilworth Undeveloped Parcels-South #4 Old #4	Totals



#### 645.021 SPECIAL LAWS.

Subdivision 1. **Name required.** A special law as defined in the Minnesota Constitution, article XII, section 2, shall name the local government unit to which it applies. If a special law applies to a group of local government units in a single county or in a number of contiguous counties, it shall be sufficient if the law names the county or counties where the affected units are situated.

- Subd. 2. **Local approval required.** A special law shall not be effective without approval of the local government unit or units affected, except as provided in section 645.023. Approval shall be by resolution adopted by a majority vote of all members of the governing body of the unit unless another method of approval is specified by the particular special law.
- Subd. 3. **Filing required.** The chief clerical officer of a local government unit shall, as soon as the unit has approved a special law, file with the secretary of state a certificate stating the essential facts necessary to valid approval, including a copy of the resolution of approval or, if submitted to the voters, the number of votes cast for and against approval at the election. The form of the certificate shall be prescribed by the attorney general and copies shall be furnished by the secretary of state. If a local government unit fails to file a certificate of approval before the first day of the next regular session of the legislature, the law is deemed to be disapproved by such unit unless otherwise provided in the special law.
- Subd. 4. **Previously enacted law.** Laws 1959, chapter 368, does not apply to any special law heretofore enacted, whether or not it has been approved by the local government unit affected, but such unit shall file with the secretary of state a certificate of approval for such law as required in subdivision 3.

**History:** 1959 c 368 s 1,2; 1979 c 176 s 1

# Sec. 20.

# VOLUNTARY BOUNDARY ALIGNMENT; MOORHEAD AND DILWORTH-GLYNDON-FELTON.

#### Subdivision 1.

## Boundary realignment allowed.

The school boards of Independent School Districts Nos. 152, Moorhead, and 2164, Dilworth-Glyndon-Felton, may realign their shared district boundaries according to the provisions of this section.

#### Subd. 2.

#### Plan to establish new boundaries.

- (a) The school boards of Independent School Districts Nos. 152, Moorhead, and 2164, Dilworth-Glyndon-Felton, may jointly develop a plan to realign their shared school district boundaries over a period of years.
- (b) The plan must specify and identify each group of parcels that will be transferred and the method used to determine the year during which each set of parcels is transferred. The method of transfer may include an analysis of the relative tax base of the parcels to be transferred and may make the transfers of parcels effective upon the relationship in relative tax bases.
- (c) The written plan must be adopted by each school board after the board has allowed public testimony on the plan.
- (d) The plan must be filed with both the county auditor and the commissioner of education.
- (e) After adopting the plan, each school board must publish notice of the plan realigning district boundaries. The notice must include a general description of the area that will be affected by the proposed boundary alignment and the method by which the boundaries will be realigned. The notice must also be mailed to each property owner of record in the area proposed for realignment.

# Subd. 3.

# Bonded debt.

As of the effective date of each exchange of parcels between the two school districts, for the next and subsequent tax years, the taxable property in the newly aligned parcel

is taxable for a portion of the bonded debt of the school district to which the property is attached and is not taxable for the bonded debt from the school district from which the property is detached.

#### Subd. 4.

# County auditor notified.

After adoption of the plan, each school board must provide a copy of the plan to the county auditor. The county auditor may request any other necessary information from the school districts to effect the transfer of parcels between the school districts. Each year, the school districts must notify the county auditor of what block of parcels, if any, will be transferred between the two school districts. The county auditor must notify each affected property owner of the boundary change.

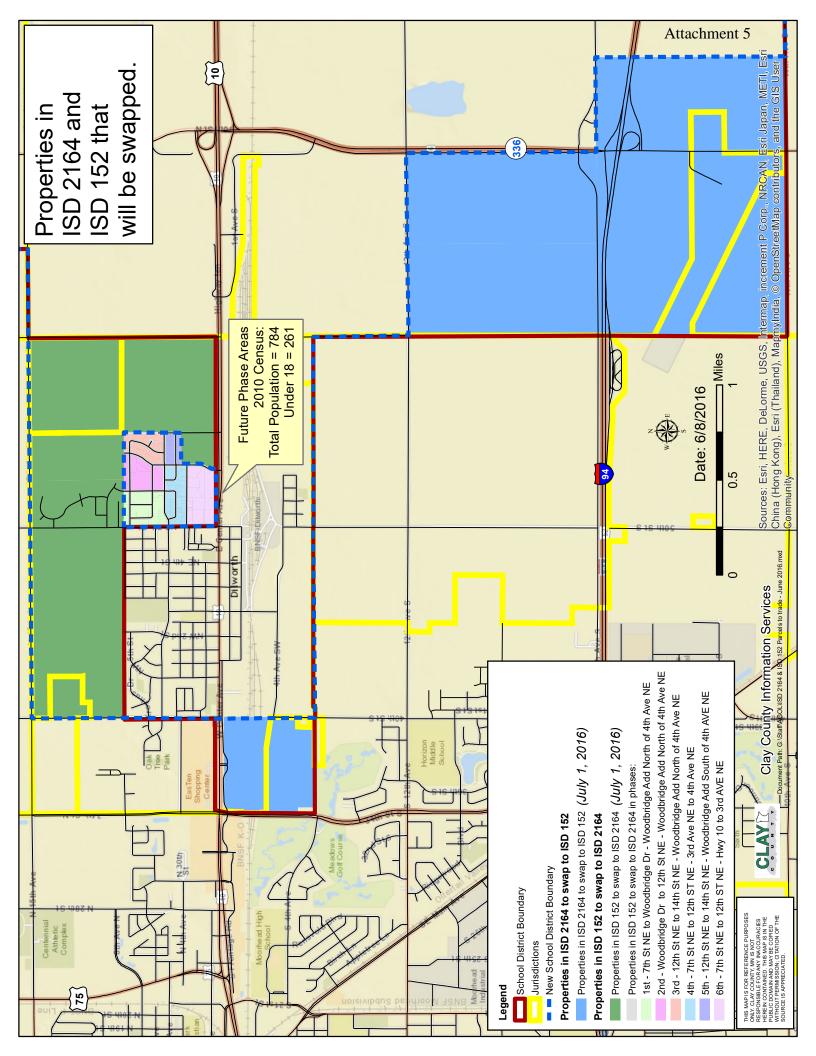
### Subd. 5.

# Report to commissioner of education.

Upon adoption of the plan, the school boards must submit a copy of the plan to the commissioner of education. The districts must also provide any additional information necessary for computing school aids and levies to the commissioner of education in the form and manner requested by the department.

# EFFECTIVE DATE.

This section is effective the day after the school boards of Independent School Districts Nos. 152, Moorhead, and 2164, Dilworth-Glyndon-Felton, and their respective chief clerical officers timely comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.



# Parcels to Exchange on July 1, 2016

Parcels to Exchange on July 1, 2016				
Parcels in ISD 2164 to ISD 152	Parcels in ISD 152 to ISD 2164			
10.018.0200	21.001.0400			
10.018.0400	21.002.2001			
10.019.1101	21.002.2002			
10.019.1600	21.002.2003			
10.019.1800	21.002.2004			
10.019.2000	21.002.2005			
10.019.3000	21.002.2006			
10.019.4000	21.002.2008			
10.019.4400	52.625.0010			
10.020.2000	52.625.0020			
10.020.2201	52.625.0030			
10.020.3000	52.625.0040			
10.020.3001	52.625.0050			
21.010.1401	52.625.0060			
21.010.1402	52.625.0070			
52.090.0010	52.625.0080			
52.090.0020	52.625.0090			
52.090.0030	52.625.0100			
52.090.0040	52.625.0110			
52.090.0050	52.625.0120			
52.090.0060	52.625.0130			
52.090.0070	52.625.0140			
52.090.0080	52.625.0150			
52.150.0010	52.625.0160			
52.150.0020	52.625.0170			
52.150.0030	52.625.0180			
52.150.0040	52.625.0190			
52.150.0050	52.625.0200			
52.980.0090	52.625.0210			
58.793.0010	52.625.0220			
58.793.0020	52.625.0230			
58.900.0920	52.625.0240			
58.900.0921	52.625.0250			
58.900.1506	52.625.0260			
58.950.1500	52.625.0270			
58.950.1501	52.625.0280			
58.950.1502	52.625.0290			
58.950.1503	52.625.0300			
58.950.1504	52.625.0310			
58.950.1505	52.625.0320			
58.950.1506	52.625.0330			
58.980.1500	52.625.0340			
58.980.1501	52.625.0350			
58.980.1502	52.625.0360			

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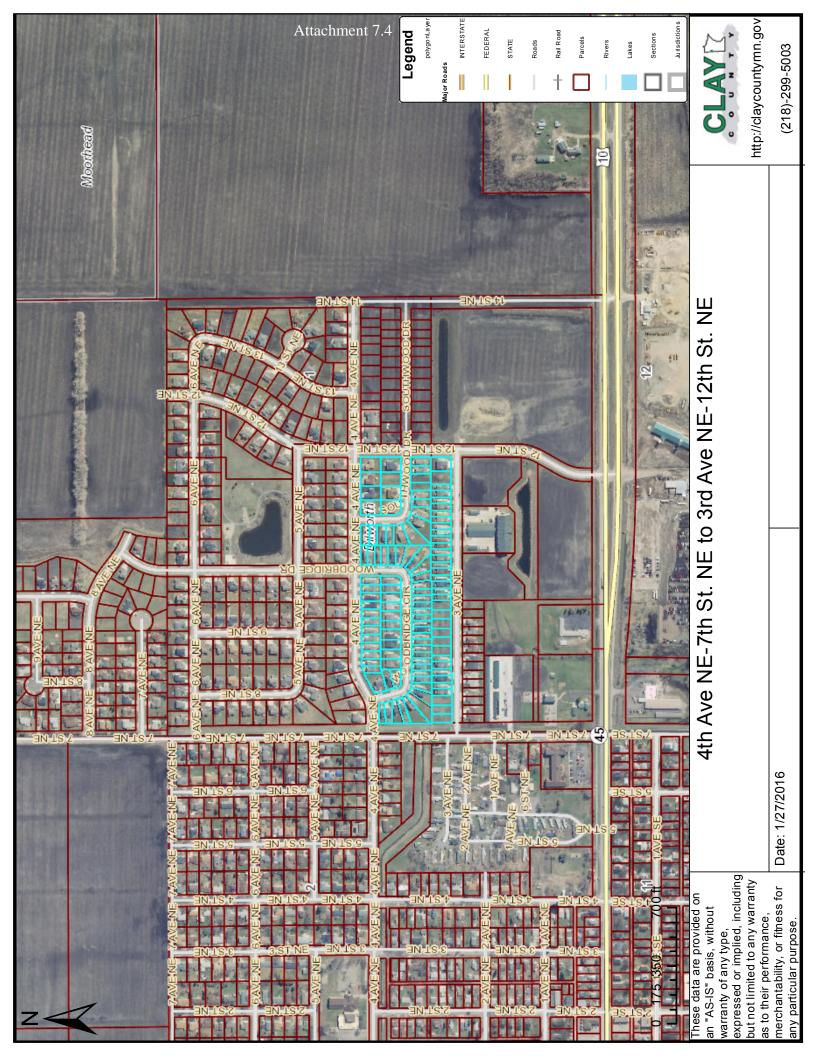
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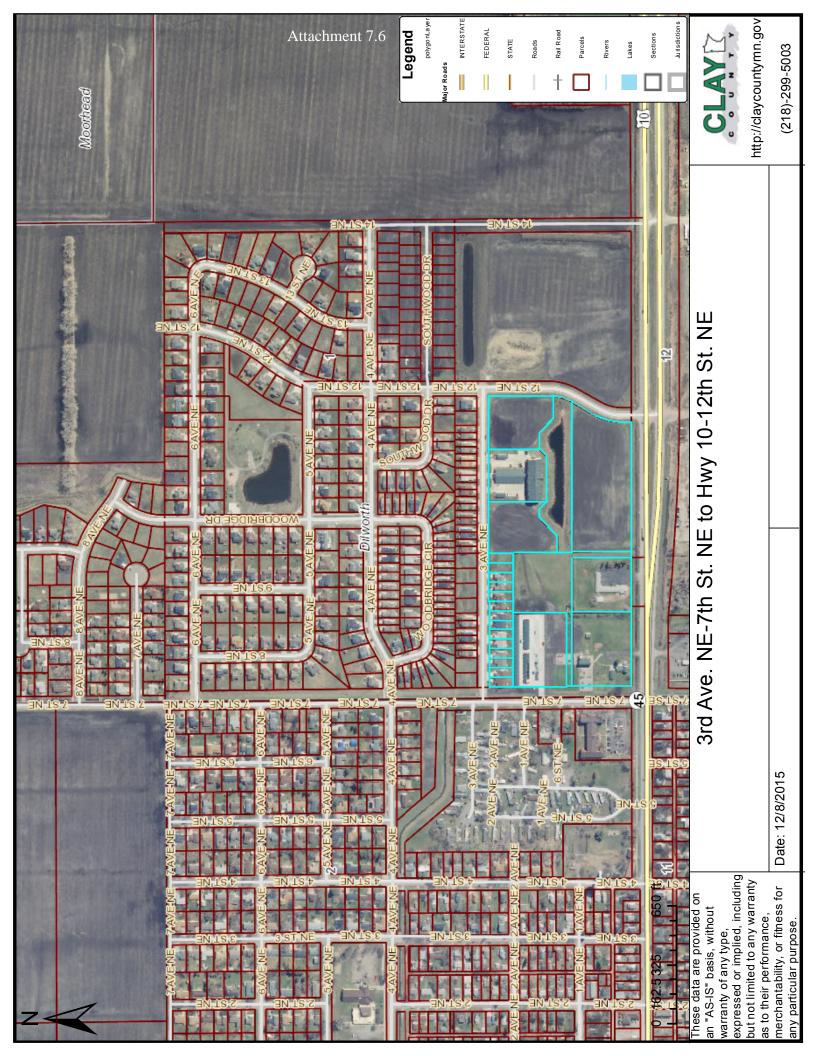












Attachment Eight-Parcels to be phased from ISD 152 to ISD 2164

40+0	Allach	Attachment eight-Parceis to be phased Hom 15D 152 to 15D 2164	nased Irom ISD 132 to ISD	7 2104 5+b 0baca	0+0 d+0
Orchid-7th St. NE to	Dr. to 4th	4th	E to 3rd	4th Ave. NE-12th St. NE to 14th	3rd Ave. NE-7th St. NE to Hwy
4th Ave. NE-Woodbridge Dr.	Ave. NE-12th St. NE	Av. NE-14th St. NE	Ave. NE-12th NE	St. NE	10-12th St. NE
52.853.0370	52.853.0650	52.855.0150	52.105.0060	52.855.0280	52.105.0010
52.853.0380	52.853.0660	52.855.0160	52.105.0065	52.855.0290	52.105.0020
52.853.0390	52.853.0670	52.855.0170	52.105.0070	52.855.0300	52.105.0030
52.853.0400	52.853.0680	52.855.0180	52.105.0075	52.855.0305	52.105.0040
52.853.0410	52.853.0690	52.855.0190	52.105.0080	52.855.0310	52.105.0050
52.853.0420	52.853.0700	52.855.0200	52.105.0085	52.857.0010	52.107.0010
52.853.0430	52.853.0710	52.855.0210	52.105.0090	52.857.0020	52.107.0015
52.853.0440	52.853.0720	52.855.0220	52.105.0095	52.857.0030	52.107.0020
52.853.0450	52.853.0730	52.855.0230	52.105.0100	52.857.0040	52.107.0025
52.853.0460	52.853.0740	52.855.0240	52.105.0105	52.857.0050	52.107.0030
52.853.0470	52.853.0750	52.855.0250	52.105.0110	52.857.0060	52.107.0035
52.853.0480	52.853.0760	52.855.0260	52.105.0115	52.857.0070	52.107.0040
52.853.0500	52.853.0770	52.855.0270	52.105.0120	52.857.0080	52.107.0045
52.853.0510	52.853.0780	52.855.0550	52.105.0125	52.857.0090	52.107.0050
52.853.0520	52.853.0790	52.855.0560	52.105.0130	52.857.0100	52.107.0055
52.853.0530	52.853.0800	52.855.0570	52.105.0135	52.857.0110	52.107.0060
52.853.0540	52.853.1090	52.855.0580	52.105.0140	52.857.0120	52.107.0065
52.853.0550	52.853.1100	52.855.0590	52.105.0145	52.857.0130	52.107.0070
52.853.0560	52.853.1110	52.856.0010	52.105.0150	52.857.0140	52.107.0075
52.853.0570	52.853.1120	52.856.0020	52.105.0160	52.857.0150	52.108.0010
52.853.0580	52.853.1130	52.856.0030	52.107.0090	52.857.0160	52.108.0020
52.853.0590	52.853.1150	52.856.0040	52.107.0095	52.857.0170	52.108.0030
52.853.0600	52.853.1160	52.856.0050	52.107.0100	52.857.0180	52.900.0018
52.853.0610	52.853.1170	52.856.0060	52.107.0110	52.857.0190	
52.853.0620	52.853.1340	52.856.0070	52.107.0115	52.857.0200	
52.853.0630	52.853.1350	52.856.0080	52.107.0120	52.857.0210	
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52.853.0820	52.853.1380	52.856.0110	52.107.0135	52.857.0240	
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52.853.0840	52.853.1400	52.856.0130	52.107.0145	52.857.0260	
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52.853.0860	52.855.0010	52.856.0150	52.107.0160	52.857.0280	
52.853.0870	52.855.0020	52.856.0160	52.107.0165	52.857.0290	
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52.853.0890	52.855.0040	52.856.0180	52.853.0010	52.857.0310	
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52.853.0940	52.855.0090	52.856.0230	52.853.0035		

52.853.0040 52.853.0045 52.853.0050 52.853.0065 52.853.0065 52.853.0065	52.853.0080 52.853.0081 52.853.0090 52.853.0100 52.853.0100 52.853.0110 52.853.0110 52.853.0115 52.853.0125 52.853.0140 52.853.0140 52.853.0150 52.853.0150 52.853.0150 52.853.0150 52.853.0160 52.853.0160	52.853.0170 52.853.0175 52.853.0301 52.853.0311 52.853.0312 52.853.0312 52.853.0321 52.853.0321 52.853.0321 52.853.0341 52.853.0342 52.853.0350 52.853.0360 52.853.0360 52.854.0010 52.854.0020
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