Dakota County

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Date	Ver.	Action By	Action	Result
9/22/2026	1	Board of Commissioners	approved	Pass

DEPARTMENT: Finance

FILE TYPE: Regular Action

TITLE
Adoption Of 2027 Certified Dakota County Maximum Proposed Tax Levy

RESOLUTION
WHEREAS, the Dakota County Board of Commissioners is required to adopt a maximum proposed property tax levy by September 30, 2026, and to establish the date of a public hearing for input on levy and budget consideration.

NOW, THEREFORE, BE IT RESOLVED, That the Dakota County Board of Commissioners hereby adopts the 2027 maximum proposed property tax levy of $218,331,588, of that amount $2,763,691 is dedicated for General Fund unassigned fund balance, an 18.50% increase over the 2026 property tax levy; and

BE IT FURTHER RESOLVED, That staff are directed to conduct appropriate calculations and file necessary documentation with the State of Minnesota to certify this action; and

BE IT FURTHER RESOLVED, That a Budget/Levy (Truth in Taxation) Public Hearing to receive public input on the County's property tax levy and 2027 budget is hereby scheduled for 6:00 p.m. on December 1, 2026, Administration Center, 1590 Highway 55, Hastings, MN.

BACKGROUND
As part of the 2027 budget process, the County Board is required by state statute to adopt a resolution setting the maximum proposed property tax levy on or before September 30, 2026. The proposed levy is the amount that will be used on all Truth in Taxation (TNT) notices. The 2027 final

levy to be adopted in December may not exceed the proposed levy amount except in a few narrow instances specified by Minn. Stat. § 275.065.

State requirements for public budget and levy hearings for 2027 are that, in lieu of the formerly mandated TNT hearing, counties are required to hold a meeting at which the budget and levy will be discussed, and the public is allowed to provide input. The meeting will be held on December 1, 2026, at 6:00 p.m. Preceding the meeting Finance will be presenting additional information at a Budget Open House.

After adoption of the 2027 maximum proposed property tax levy, the budget schedule continues as follows:

December 1 Budget/Levy (Truth in Taxation) Public Hearing
December 15 Adoption of the 2027 Budget and Property Tax Levy

On July 13, 2026, August 4, and September 15, 2026, staff presented information at County Board Budget Work Sessions regarding 2027 budget planning, including expected changes in revenue and expenditures, key assumptions, general fund reserve projections, state and federal mandates and cost shifts, and preliminary budget reduction associated with various levy scenarios for the 2027 levy.

RECOMMENDATION

The County Manager recommends the County Board adopt a maximum proposed 2027 property tax levy of $218,700,080, an 18.7% increase over the 2026 property tax levy. This amount would be paired with cuts to services and programs in the amount of approximately $10,000,000 to create a structurally balanced budget that accounts for inflationary costs; and substantial new state and federal cost shifts, program mandates, and funding reductions.

FINANCIAL AND STAFFING IMPACTS

The recommended 2027 maximum levy of $218,700,080 for Dakota County represents an 18.7% increase from the 2026 tax levy. The estimated county tax on a median-value home with a market value of $392,100 in Dakota County in 2027 would be $927, an increase of $144 on the median value home in 2026.

PREVIOUS BOARD ACTION

None.

ATTACHMENTS

Attachment: Presentation Slides

CONTACT

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