

# Dates for City Budgets 101

Updated March 2025

This document is intended to outline important dates for cities in the state aid system as well as in the property tax system. There is a separate document available, the [Calendar of Important Dates](#), which is much broader and includes things like budget reporting timelines and election-related dates. It is available on the League's website. While that larger calendar does include dates relevant for LGA and the property tax, this document is designed to be a quick reference for those systems.

## Local Government Aid (LGA)

Certification (DOR releases aid amount for following year)	By August 1 each year
Payment dates (2 equal payments)	July 20 and December 26
Deadline to apply for early 2nd payment	ASAP after 1st payment (must show cash flow problem in letter to DOR)
Annexation update deadline (to notify DOR of changes that may affect aid calculations)	July 15

Resources: [LGA 101](#); [10 LGA Key Points](#); [LGA History](#)

## Market Value Exclusion

Resources: [Market Value Exclusion 101](#)

## Police and fire state aid

Certification forms due	March 15
Payment dates	October 1 (November 15, March 15, or June 15 if city doesn't make March 15 deadline)

Resources: [Budget Guide for Cities](#); [Handbook for MN Cities, Chapter 20](#); [Fire State Aid amounts \(OSA\)](#); [Police State Aid amounts \(OSA\)](#)

## Property Tax System

Preliminary certification date	September 30 (special districts must still certify by September 15)
Final certification date	On or before 5 working days after Dec. 20
Parcel notices sent out	After Nov. 10 and on or before Nov. 24
Payments to cities (from county twice a year)	By June 21 and between Nov. 30 – Dec. 2

Resources: [Property Tax 101](#); [Property Tax Statement 101](#); [Property Tax Relief programs 101](#); [LMC Property Tax data tables](#)

## Fiscal disparities

(Fiscal disparities data available on [LMC website](#))

Net tax capacity contribution announced	DOR tax abstract-late fall
Net tax capacity distribution announced	DOR tax abstract-late fall
Net tax capacity levy announced	DOR tax abstract-late fall

Resources: [Fiscal Disparities 101](#); [LMC property tax tables](#)

## Population

Estimates sent out by state demographer	By June 1
Last day to appeal estimate	June 24
Certification date (for use in LGA, levy limits, etc.)	July 15

Resources: [Population estimates](#)

## LMC Staff Resources

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