
From: MN_MDOR_PropTax Admin <PropTax.Admin@state.mn.us>
Sent: Wednesday, November 19, 2025 9:14 AM
To: Amy Jirik
Subject: Final Levy

Good morning, Amy.

M.S. 275.07, subd. 1 (b) clearly states failure to certify a final levy reverts to the previous years' levy.

Have a great day,

Katie Koenings

Program Administrator

Auditor/Treasurer Services

Property Tax Division

651-556-4731

Minnesota Department of Revenue

www.revenue.state.mn.us

Working together to fund the future for all of Minnesota.



-----Original Message-----

From: WebAdmin.Revenue@state.mn.us <WebAdmin.Revenue@state.mn.us>

Sent: Tuesday, November 18, 2025 4:40 PM

To: MN_MDOR_DataAnalysis <DataAnalysis.MDOR@state.mn.us>

Subject: MDOR Internet Email Contact Form Submission

Name: Amy Jirik

Email Address: ajirik@belleplainemn.gov

Phone Number: 952-873-5553

Inquiry: If the City Council fails to pass a final levy, but they did pass a preliminary, does it revert the prior year or to current preliminary levy. We referenced to Statute 275.07 vs Statute 275.06 we need written clarification which takes precedence since a the prelim was set but the final levy may not pass. Our county stated it goes to prior year but in statute it referred to not passing a preliminary levy. Can you please provide written clarification. Thank you

Inquiry Type: Reports & Data Requests (Referring page: /contact-us-form?destination=/node/15841&optionId=8301)

From: Amy Jirik
Sent: Wednesday, November 19, 2025 2:18 PM
To: gid@osa.state.mn.us
Subject: Local government budget

Can you please explain the process/implication or refer me to resources; to that happens when a City Council does not pass a budget? I understand what happens when a levy doesn't pass and then reverts the prior year but what happen with the budget. Can the City continue to do business even though there is no authorization for expenditures. I need to provide this written information to our City Council. *(Note: I have written documentation from our County and the Department of Revenue regarding failure to pass a levy).* Thank you

Regards,



AMY JO JIRIK
City of Belle Plaine | Finance Director
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ajirik@belleplainemn.gov | <https://belleplainemn.gov>

From: Mark Kerr <Mark.Kerr@osa.state.mn.us>
Sent: Friday, November 21, 2025 10:44 AM
To: Amy Jirik
Cc: OSA GID; Kathy Docter
Subject: Inquiry re City Budgeting

Hello Finance Director Jirik,

Your recent email to the Office of the State Auditor (OSA) was referred to me for response. I can't advise on the legal ramifications of not having an adopted budget, and I think for advice on the subject, a city should consider consulting with its legal advisor as appropriate.

I can offer some information. First, Chapter 20 of the League of Minnesota Cities Handbook for Minnesota Cities, "Municipal Budgeting" provides a lot of information that you may find helpful. It is available here: <https://www.lmc.org/wp-content/uploads/documents/Municipal-Budgeting.pdf>.

Second, if a city fails to report budget data to the OSA, they may be listed as having failed to report. For example, in the most recent Minnesota City Budget report released in May 2025, Cities Failing to Report Summary Budget Information are listed in Appendix 2, which begins on page 225 of the PDF file of the document. See https://www.osa.state.mn.us/media/fgrhp3fw/cibudget_25_report.pdf.

I hope this information is helpful. Thank you for reaching out to the OSA.

Sincerely,

Mark Kerr, JD, CFE
Assistant Legal Counsel/
Special Investigations Director
Office of the State Auditor
(651) 296-2551



Office of the State Auditor

The Office of the State Auditor does not provide legal advice or representation. If you need legal advice, contact your attorney.

From: Amy Jirik <ajirik@belleplainemn.gov>