JOINT HOUSE/SENATE

SCHOOL FUNDING & PROPERTY TAX REFORM

SUBCOMMITTEE OF THE

LEGISLATIVE COMMISSION ON PLANNING & FISCAL POLICY

1995

MEMBERS:

Representatives:

Ann Rest
Lyn Carlson
Kevin Goodno
Alice Johnson
Alice Seagren
Jean Wagenius
Ted Winter

Bob Ness

Senators:

Doug Johnson
Bill Belanger
John Hottinger
Gene Merriam
Gen Olson
Larry Pogemiller
Ember Reichgott Junge

Kenric Scheevel

HOUSE SENATE SUBCOMMITTEE ON

SCHOOL FUNDING AND PROPERTY TAX REFORM

1995

	CAPITOL	CAPIT66	HASTNIGS	Duluth	5t.Claud
MEMBERS	9/27	10/6	10/23	L	11/2/97
Rest, Ann	P	P		P	P
Carlson, Lyndon	E			P	φ
Goodno, Kevin	P	ρ			
Johnson, Alice					
Seagren, Alice	P	ρ	-	P	Ρ
Wagenius, Jean	P	ρ			
Winter, Ted	P			P	P
Johnson, Doug	P	_ P		P	P
Belanger, Bill	P				P
Hottinger, John	P	P		P	\mathcal{L}
Merriam, Gene	find .			Į.	
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Ness, Bab					P
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HOUSE/SENATE

SCHOOL FUNDING & PROPERTY TAX REFORM

SUBCOMMITTEE

1995

Wednesday, September 27	10:00 AM	Room 107 Capitol
Friday, October 6	10:30 AM	Room 15 Capitol
Monday, October 23	7:00 PM	Hastings High School
Tuesday, November 14	7:00 PM	Dululth City Hall
Monday, November 27	7:00 PM	St. Cloud Civic Center

ROGER D. MOE MAJORITY LEADER

Senator 2nd District Route #3, Box 86A Erskine, Minnesota 56535 Phone: (218) 574-2216

Room 208, State Capitol 75 Constitution Avenue St. Paul, MN 55155-1606 Phone: (612) 296-2577



Senate

State of Minnesota

September 22, 1995

MEMORANDUM

TO: Senator Bill Belanger
Senator John Hottinger
Senator Doug Johnson
Senator Gene Merriam
Senator Gen Olson
Senator Larry Pogemiller
Senator Ember Reichgott Junge
One IR Senator-to be named

Representative Lyn Carlson Representative Kevin Goodno Representative Alice Johnson Representative Ann Rest Representative Alice Seagren Representative Jean Wagenius Representative Ted Winter One IR Representive-to be named

FROM:

Senator Roger D. Moe, Chair J.W. Legislative Commission on Planning and Fiscal Policy

Irv Anderson, Vice-Chair

Legislative Commission on Planning and Fiscal Policy

RE: House Senate Subcommittee on School Funding and Property Tax Reform

The purpose of this memo is to confirm your appointment to the School Funding and Property Tax Reform Subcommittee of the Legislative Commission on Planning and Fiscal Policy. This Subcommittee will be used to provide a public forum for the discussion of various issues relating to property taxes and education finance.

Please be advised that this subcommittee will be co-chaired by Senator Doug Johnson and Representative Ann Rest. The first meeting is scheduled for Wednesday, September 27th at 10:00 a.m. in Room 107 State Capitol.

Thank you for your willingness to serve on this subcommittee.

cc: Sen. Dean Johnson Rep. Steve Sviggum HOUSE SENATE SUBCOMMITTEE ON SCHOOL FUNDING AND PROPERTY TAX REFORM WEDNESDAY, SEPTEMBER 27, 1995
ROOM 107 CAPITOL
10:00 A.M.

The following members were present: Representatives: Rest; Goodno; Seagren; Wagenius; Winter and Senators: Johnson, DJ; Belanger; Hottinger; Merriam; Olson; Pogemiller; Reichgott Junge; Scheevel

Representative Rest, Chair, called the meeting to order at 10:15 a.m. She explained today is the first in a series of meetings to be held by the School Funding and Property Tax Reform Subcommittee of the Legislative Commission on Planning and Fiscal Policy. Representative Ann Rest and Senator Doug Johnson will chair the subcommittee which will be meeting for the discussion of various issues related to property taxes and education finance. The membership of this subcommittee is as follows:

Senator Doug Johnson, Co-Chair
Senator Bill Belanger
Senator John Hottinger
Senator Gene Merriam
Senator Gen Olson
Senator Larry Pogemiller
Senator Ember Reichgott Junge
One IR Senator-to be named
Representative Ann Rest, Co-Chair
Representative Lyn Carlson
Representative Kevin Goodno
Representative Alice Johnson
Representative Jean Wagenius
Representative Ted Winter
One IR Senator-to be named

Senator Johnson, Co-Chair, provided opening remarks and indicated the Subcommittee will be holding hearings around the state over the next couple of months. The Subcommittee will be meeting as follows:

Friday, October 6 10:00 am Room 15 Capitol
Monday, October 23 7:00 pm Hastings High School
Tuesday, November 14 7:00 pm Duluth City Hall
Monday, November 27 7:00 pm St. Cloud Civic Center.

Keith Carlson, Senate Tax Committee, testified on Property Tax Trends 1988 to 1996. Using an overhead visual he detailed and clarified specific information of charts and graphs. Please see Attachment #1. Mr. Carlson responded to questions and provided clarification for the members of the Subcommittee.

Steve Hinze, House Staff, testified on a report he distributed to the members of the Subcommittee entitled "House Research Simulation Report: Property Tax; 9/26/95", please see Attachment #2. Mr. Hinze reviewed specifics of the hand-out and responded to inquiries from members of the Subcommittee.

Representative Rest, Chair, indicated the Subcommittee would like to adjourn around 12:00 p.m. She introduced:

Don Diddams and Pat Conley, representing the Association of Minnesota Counties. Please see Attachment #3, entitled "Association of Minnesota Counties - 'Property Tax Reform'..." and various other literature.

Mr. Diddams spoke briefly on taxes, state budgets and county revenue expenditures.

Ms. Conley addressed the Subcommittee and gave an overview of the potential impact of federal budget cuts and the effect they could have on the counties. There was discussion on social service agencies in Minnesota, reductions in anticipated growth, levies, etc.

Mr. Diddams and Ms. Conley responded to questions and inquiries from the subcommittee members.

It was agreed the remainder of individuals on the Agenda for today would be willing to testify at an upcoming hearing.

The meeting adjourned at 12:15 p.m. The meeting was taped.

Respectfully submitted,

Sue Larson

HOUSE SENATE SUBCOMMITTEE ON SCHOOL FUNDING AND PROPERTY TAX REFORM

September 27, 1995

10:00 A.M.

107 Capitol

AGENDA

- 1) Opening Remarks Senator Doug Johnson Representative Ann Rest
- 2) Recent Property Trends Keith Carlson
- 3) 1996 Property Tax Projections Steve Hinze
- 4) Effects of Federal Cuts On Future Property Tax Levies -

Joel Jamnik, League of Minnesota Cities Tom Ehrlichman, City of Minneapolis Chuck Armstrong, City of St. Paul Gene Raineri, NAHRO Pat Conley, Association of Minnesota Counties Don Diddums, Association of Minnesota Counties

HOUSE SENATE SUBCOMMITTEE ON SCHOOL FUNDING AND PROPERTY TAX REFORM

September 27, 1995

10:00 A.M.

107 Capitol

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Jon Diddums, Association of Minnesota Counties

House Research Simulation Report: Property Tax

Simulation # 95F3

Date 9/26/95

Steve Hinze, Legislative Analyst (296-8956)

DESCRIPTION

BASELINE:

Preliminary Pay '95

ALTERNATIVE:

Projected Pay '96: Final Omnibus Tax & Ed Finance Bills (Revised)

This report compares property taxes payable in 1995 with projected property taxes payable in 1996, taking into account the property tax components of the final versions of the tax bill, the education bill, and the metropolitan livable communities bill, as enacted by the 1995 legislature. This simulation contains only slight revisions to the previous simulation, labeled 95F2.

KEY POINTS

- Overall, property taxes statewide will increase 5.7% from pay '95 to pay '96, according to the projection. The projected increase is 5.6% in the metro area and 5.8% in greater Minnesota.
- Increases are projected to be fairly uniform across property types. Seasonal recreational is highest of the major classes at approximately 7%, followed by residential homestead and agricultural at just over 5%. Commercial/industrial taxes are projected to increase 4.4% statewide. Residential rental varies from 0.8% for apartments to 4.1% for residential non-homestead.

The simulations are estimates only. House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. They depend upon judgements about how much local government officials will decide to levy, which are highly speculative. Generally the results are most accurate on a statewide level, and tend to be less accurate as the jurisdiction under scrutiny gets smaller.

ASSUMPTIONS:

ALTERNATIVE: Projected Pay '96: Final Omnibus Tax & Ed Finance Bills (Revised)

- Market values are estimates based on responses to a survey sent to all county assessors
 asking for rough approximations of percentage increases in property values by type of
 property. Some assessors supplied separate estimates for individual cities.
- County levies are modelled based on each county's average growth rate of levy plus aid for the previous two-, three-, or four-year period, with some modification based on discussions with county officials in the largest counties. Projected aid amounts for county HACA, criminal justice aid, and family preservation aid were subtracted to arrive at net levy amounts, except that only two-thirds of the HACA cuts provided for in the tax bill were assumed to be levied back. No changes in county levies were assumed as a result of the metropolitan livable communities act.
- City levies are modelled based on each city's two-year average growth rate of levy plus aid, limited to a maximum increase of 15% and a minimum of 0%, with some modification based on discussions with officials in the largest cities. Projected aid amounts for LGA and HACA were subtracted to arrive at net levy figures, except that only two-thirds of the HACA cuts provided for in the tax bill were assumed to be levied back. No changes in city levies were assumed as a result of the metropolitan livable communities act.
- Town levies are based on three-year average growth rates, limited to a maximum increase of 15%. Projected aid amounts for LGA and HACA were subtracted to arrive at net levy figures, except that only two-thirds of the HACA cuts provided for in the tax bill were assumed to be levied back.
- School District levies are modelled for pay '96 to match Dept. of Education statewide levy estimates. Final (June) 1994 adjusted net tax capacities were used in determining equalized levies. The projections assume \$10 million of new referendum levies are approved for taxes payable in 1996; these levies are apportioned to all districts having not passed a referendum in the last four years. The estimate for the St. Paul school district was revised based upon discussions with school district staff.
- Special taxing district levies are increased by 5% across-the-board, except for the metrowide special taxing districts which are modelled based on governing levy limitations, augmented by discussions with agency personnel. The full amounts of the HACA cuts provided for in the tax bill were assumed to be levied back. All new levy authority given to the metropolitan council under the metropolitan livable communities act is assumed to be utilized. The metropolitan mosquito control district is assumed to levy to the full extent of its levy limit.
- Tax increment financing captured tax capacities were assumed to grow at the same rate as commercial-industrial property values. Some adjustments were made in Hennepin county for scheduled decertifications.
- Fiscal Disparities contribution net tax capacities were modelled taking into account changes in the level of commercial/industrial abatements for cities in Hennepin county. The areawide tax rate takes into account the provisions of the metropolitan livable communities act.

SIMULATION CLASS RATES

	Baseline	Alternative
Residential Homestead:		
<\$72,000	1.0%	1.0%
>\$72,000	2.0	-2.0
Residential Non-homestead	2.3	2.3
Market-rate Apartments	3.4	2.3/3.4
Subsidized Apartments:		
Title II	2.3	2.3
Farmer's Home Administration	2.0	2.0
Commercial/Industrial:		
<\$100,000	3.0	3.0
>\$100,000	4.6	4.6
Seasonal Recreational Commercial:		-
Seasonal resorts	2.3	2.3
Homestead resorts:	1.0	1.0
Seasonal Recreational Residential		
<\$72,000	2.0	2.0
>\$72,000	2.5	2.5
Public Utility:		
Personal	4.6	4.6
Attached machinery	4.6	4.6
Land & buildings	, 4.6	4.6
Disabled homestead	0.45	0.45
Agricultural:		·
Homestead:		
House, Garage & 1 acre:	same as resid	ential homestead
Agricultural Land & Buildings		
<\$115,000	0.45	0.45
>\$115,000:		
<320 Acres	1.0	1.0
>320 Acres	1.5	1.5
Non-Homestead	1.5	1.5

How to read printouts

Property Tax Simulations

The property tax printouts published by the House Research Department display the results of an effort to simulate, or imitate, the behavior of Minnesota's property tax system. While the Department strives to make the property tax simulations accurate, bear in mind that the simulations are <u>estimates</u>. Generally the results are most accurate on a statewide level, and tend to be less accurate as the jurisdiction under scrutiny gets smaller.

Each set of printouts is organized so as to compare conditions under two situations. One situation is called the "baseline," the other is called the "alternative." These two situations are defined at the top of each page of the printout. All figures in the tables are expressed in \$1,000's, except for the tables pertaining to sample homesteads.

- The baseline generally shows results under current law for a certain year.
- The alternative shows results for a succeeding year under current law or for a proposed change in the law.
- The printout also shows the difference (change) in conditions between the baseline and the alternative, in dollar amounts and percentage change.
- The baseline or alternative may also be differentiated by the availability of data for the year: "Final" simulations are based upon final data reported to the Department of Revenue by the counties. "Preliminary" results are based on data reported by the counties in preliminary form, along with a few assumptions related more to the distribution of taxes than to the absolute level of taxes. "Projected" results are based on data and assumptions that represent "best guesses."

The first set of printout pages display results of the simulation by geographic areas, which may be the state, regions, counties, or individual cities. The box at the upper right of each page names the area. The following page describes the layout of those pages in detail.

The upper right-hand corner names the area covered on the page. Examples: the entire state (statewide), a region (metro area or Northcentral cities), a specific taxing jurisdiction (e.g. Hennepin County), or a cluster category (e.g. hi-growth areas).

Region/ Area

The top center of the page defines the baseline and alternative.

The MARKET VALUE, NET TAX and EFFECTIVE TAX RATE show the change in property value, change in tax burden, and relationship between tax burden and market value for each property type.

MARKET VALUE

[Table on the upper left] MARKET VALUE is the total estimated market value of all properties of the type indicated, as determined by county assessors.

NET TAX BURDEN

[Table on the right] NET TAX BURDEN is the tax on each property class after applying class rates, tax rates, and any credits that apply to the property class.

EFFECTIVE TAX RATE

[Last two columns on far right] The EFFECTIVE TAX RATE is the net tax for each property class expressed as a percentage of market value.

The change in net tax burden is of interest to legislators, both for all property in the area and for particular property classes such as ag homestead or commercial/industrial. At the bottom of the table, the total burden change for the jurisdiction is shown, both <u>including</u> and <u>excluding</u> tax increment financing.

LEVIES

[Four tables in center of page] LEVIES for the baseline and alternative proposals are shown for each type of taxing jurisdiction (county, city/town, school district, etc.). The LOCAL LEVY is the portion of the jurisdiction's levy levied against local taxpayers. The FISCAL DISPARITIES DISTRIBUTION is the levy received by the jurisdiction(s) from the areawide pool. The TOTAL LEVY is the sum of the local levy and the fiscal disparities distribution levy. The next line sums state Homestead and Agricultural Credit Aid (HACA), Local Government Aid (LGA) and Disparity Reduction Aid accruing to the jurisdiction(s).

TAX BASE

[Lower left of page] This table summarizes the tax base for the area. The TAXABLE TAX CAPACITY is the tax base used to determine each jurisdiction's tax rate. The table also shows how much tax base within the area is contributed to TAX INCREMENT FINANCING and FISCAL DISPARITIES. Finally, it also shows the amount of tax base apportioned to the area from the areawide pool.

TAX RATES

[Lower right of page] This table shows average tax rates within the area by type of taxing jurisdiction. Net tax capacity tax rates are shown in percentages. Market value tax rates are shown in mills.

TAX BURDENS ON TYPICAL HOMESTEADS

[Two tables at bottom of page] These tables show the effect of a proposal on four typical homesteads in the area. The tables show tax burdens on the average value home for the area, as well as homes with values one-third above and below the average, and on a home with twice the average value.

The area's average TOTAL TAX CAPACITY TAX RATE is used to compute the tax burdens on these parcels. For this reason, the table accurately portrays only the typical tax change on homesteads of the values indicated. The tax change on the average valued home is not the same as the average tax change or all homesteads (which can be accurately determined from the net tax burden table above).

0.00

Ex-Hi Value Net Tax Effect Rate

0.00

0

0

0.0

0.0

Simulation ID: 95F3 9/26/95

BASELINE: Prelim Pay '95

0.00

0

0.0

0.0

0.00

Avg Value Net Tax Effect Rate

vs. ALTERNATIVE: Proj Pay '96: Final Omnibus Tax & Ed Finance Bills (Revised)

•		(ALI	l figures i	n \$1,000's)		=	
	MARKET VA	ALUE	Pctg		NET TAX	Pctg	EFFECTIVE TAX RATES
Baselin	e Alternative	Change	Chng	Baseline Alter	native Change		Base Alter
Res Hmstd-exist 94,506,63 Ag Homestead 18,798,38 Ag Non-Hmstd 7,611,32 Res Non-Hmstd 5,791,58 Apartments 5,309,20 Low-income Apts 1,580,86	9 19,586,232 5 7,892,181 4 6,024,908 1 5,395,641	4,068,861 787,844 280,856 233,323 86,440 30,225	4.3 4.2 3.7 4.0 1.6 1.9	188,594 1 131,726 1 178,783 1 246,370 2	68,763 85,443 98,401 9,806 38,988 7,262 86,134 7,351 48,385 2,015 52,847 1,029	5.2 5.5 4.1 .8	1.68 1.69 1.00 1.01 1.73 1.76 3.09 3.09 4.64 4.60 3.28 3.28
Comm'l/Indust'l 24,540,88 Utility & Pers 6,139,28 Enterprise Zone 104,25 Seasonal Rec 4,871,07 Miscellaneous 558,67 Res Hmstd-new	5 6,372,942 0 107,941 7 5,194,275	859,365 233,658 3,691 323,198 175 2,527,520	3.5 3.8 3.5 6.6 .0	330,929 3 5,930 118,184 1 25,445	63,583 63,635 45,441 14,512 6,240 310 26,576 8,391 25,542 97 45,267 45,267	4.4 5.2 7.1	5.87 5.92 5.39 5.42 5.69 5.78 2.43 2.44 4.55 4.57 0.00 1.79
Total (incl TIF) 169,812,17	6 179,247,332	9,435,156	5.6	4,301,046 4,5	46,166 245,120	5.7	2.53 2.54
TIF Levy Total (excl TIF)						= - =	
LEVIES	· co	DUNTY			CITY/TOWN	•	•
*****			Pctg ange Chng			Pctg hange Chng	
Fisc Disp Distrib	86,834 1,196,971 1,2	92,106 5 262,595 65	,352 5.4 ,272 6.1 ,624 5.5 ,998 -6.7	64,877 726,813	70,339 766,334 3	4,060 5.1 5,462 8.4 9,521 5.4 3,800 .7	
•			,626 3.7			3,322 3.4	
	SCHOOL	L DISTRICT		SPECI	AL TAXING DISTR	ICT	
	Baseline Alte	rnative Ch	Pctg ange Chng		Alternative C	Pctg hange Chng	
Fisc Disp Distrib Total Levy HACA + LGA + Disp Aid	156,850 1,989,074 2, 158,324	173,689 16 101,823 112 130,337 -27	,909 5.2 ,840 10.7 ,748 5.7 ,987 -17.7	13,065 121,566 31,716	14,521 136,522 1 30,689 -	3,500 12.4 1,457 11.2 4,956 12.3 1,028 -3.2 	
Total Levy - Kid	2,141,370 2,	232,100	,	100,100			
	seline Alter		Pctg Chng	, TAX RATES	Net Tax Cap (Po		l (mills) Alt
Total Tax Capacity 3,2 (-) TIF Tax Cap 2 (-) FD Contr Tax Cap 2	96,938 3,477,1 03,488 210,7 41,310 255,2	33 180,195 85 7,297 40 13,930	5.5 3.6 5.8	County City/Town School Dist	38.92 38.8 23.13 23.0 63.40 62.8	.000 4 .014 14 .145	0.000 .013 .205
(=) Txbl Tax Cap 2,8	152,141 3,011,1	08 158,968	5.6	Special Dist	3.80 4.0		0.000
FD Distr Tax Cap 2	241,310 255,2	40 13,930	5.8	Total	129.25 128.8	.160	.219
TAX BURDENS ON TYPICAL HOMES	STEADS	Bat-		TAX BURDENS	ON TYPICAL HOMES	STEADS	Pctg
Baseln	Altern Chang	_			Baseln	Altern Cha	nge Chng
Lo Value Net Tax Effect Rate 0.00		0 0.0	•	Hi Value Net Tax Effect Rat		0.00	0 0.0

Simulation ID: 95F3 9/26/95

BASELINE: Prelim Pay '95

vs. ALTERNATIVE: Proj Pay '96: Final Omnibus Tax & Ed Finance Bills (Revised)

(All figures in \$1,000's)

4					(///	. iigu	162 11	1 31,00	0.2)			_	_		
		Þ	MARKET VA	LUE			,			NET	TAX	1		EFFE	CTIVE
	Baselin	e Alter	native	Chan	ge	Pctg Chng		Baseli	ne Alt	ernative	Cha	inge / Pci	• (RATES Alter
Res Hmstd-exist 29	0 /01 70	5 71 (101 7/5	1,509,	440	/ 5.1	1			/52 205		007			
	9,491,70 7,482,72		001,345 220,161	737,		4.2		423,2 172,5		452,295 182,149			.9 .6	1.43	1.46
	7,193,67		61,949	268,		3.7		123,6		130,805			.8	1.72	1.75
	2,021,10		121,727	100,		5.0	1	60,3		63,485			.2	2.99	2.99
	1,052,98		75,916		936	2.2		47,1	78	46,659	•	519 -1		4.48	4.34
Low-income Apts	582,52	9 5	594,799		270	2.1		18,3		18,714		374 2	.0	3.15	3.15
Comm'l/Indust'l	6,422,69		539,757	217,	058	3.4		341,4	27	353,391	11,	964 3	.5	5.32	5.32
Utility & Pers	3,852,16	3 3,9	98,182	146,	019	3.8		197,5	47	205,847	8,	300 4	.2	5.13	5.15
Enterprise Zone	103,61		107,293		680	3.6		5,9		6,208			.2	5.69	5.79
Seasonal Rec	4,697,58	4 5,0	019,891	322,	307	6.9	1	113,2	17	121,625	8,	408 7	.4	2.41	2.42
Miscellaneous	291,63		291,809		175	1.1	- 1	14,5	70	14,742		172 1	.2	5.00	5.05
Res Hmstd-new		0 6	558,677	658,	677	0.0	'		0	10,181	10,	181 0	.0	0.00	1.55
Table (2ma) 7175 7			104 504	7 000	004	1] -:			404 100		105	/ ·		3.00
Total (incl TIF) 7.	3,192,41	U 77,	191,506	3,999,	UYO	5.5		1,517,9		,606,100	•	\	.8	2.07	2.08
TIF Levy Total (excl TIF)								61,9 1,455,9		63,930 542,170,			.1 .9		
LEVIES			co	UNTY					•	CIT	Y/TOWN	t _.			
*****		Baseli	ne Alter	native	Cha	ange	Pctg Chng		aseline	Altern	ative	Change	Pctg Chng		
Local Levy		507,2		42,310	35	,095	6.9		246,838		6,256	19,417			
Fisc Disp Distri	Ь		.0	0		0	0.0		- 41		44	3			
fotal Levy HACA + LGA + Disp	Aid	507,2° 116,8		42,310 10,437		,095 ,390	6.9 -5.5		246,880 288,378		6,300 0,800	19,420 2,421			
Total Levy + Aid		624,04		52,747		,705	4.6		535,258	••••	7,100	21,842			
rotat Edvy - Ara		024,0	% ,	•		,					•	-			,
			SCHOOL	. DISTRI	Li		Pctg		370	CIAL TAX	ING D	SIRICI	Pctg		-
		Baseli	ne Alter	native	Cha	ange	Chng		aseline	Altern	ative	Change	Chng		
Local Levy		705,0	84 7	36,480	31	,396	4.5	-	9,445	;	9,989	544	5.8		
Fisc Disp Distri	b ·	1,2		1,327		108	8.9				0	0			
Total Levy		706,3	02 7	737,807	31	,504	4.5		9,445		9,989	544			
HACA + LGA + Disp	Aid	75,7		64,967	-10	,735	-14.2		2,763		2,691	-72	-2.6		
Total Levy + Aid		782,0	04 8	302,773	20	,770	2.7		12,209	7 1	2,681	472	3.9		
TAX BASE						Pcts		TAX RA	TES	Net Ta	х Сар	(Pct)	Mkt Va	l (mi	lls)
	88	seline	Alterr	n Cha	ange	Chry) ·			Base	· • • • • • • • • • • • • • • • • • • •	Alt	Base	AL	 t
Total Tax Capacity	1.2	230,737	1,295,51	17 64	780	5.3	5					••••			
(-) TIF Tax Cap	•	47,710	49,34		635	3.4		Count	y	42.8		3.52	.000		
(-) FD Contr Tax C	ар	. 0	=	0	0	0.0)		Town	20.8		21.35	.003	_	
•					••••				l Dist	58.3		57.34	.214		
(=) Txbl Tax Cap	1,1	183,027	1,246,17	rz 63,	, 145	5.3	5	Speci	ial Dist	t .8		.80	.000		
FD Distr Tax C	Сар	0		0	0	0.0)	To	otal	122.8		23.01	.217		
					~			ward i work to	DUBNEN			MECTEAR		er ang proj	

X BURDENS ON T	BURDENS ON TYPICAL HOMESTEADS			Pctg	TAX BURDENS ON		Pctg		
	Baseln	Altern	Change	Chng		Baseln	Altern	Change	Chng
Lo Value	37,800	40,100	2,300	6.1	Hi Value	75,600	80,300	4,700	6.2
Net Tax Effect Rate	473 1.25	505 1.26	33	. 6.9	Net Tax Effect Rate	990 1.31	1,114 1.39	125	12.6
Avg Value	56,700	60,200	3,500	6.2	Ex-Hi Value	113,400	120,400	7,000	6.2
Net Tax Effect Rate	709 1.25	759 1.26	50	7.0	Net Tax Effect Rate	1,927 1.70	2,113 1.75	186	9. 7

Page 3

Simulation ID: 95F3 9/26/95

BASELINE: Prelim Pay '95

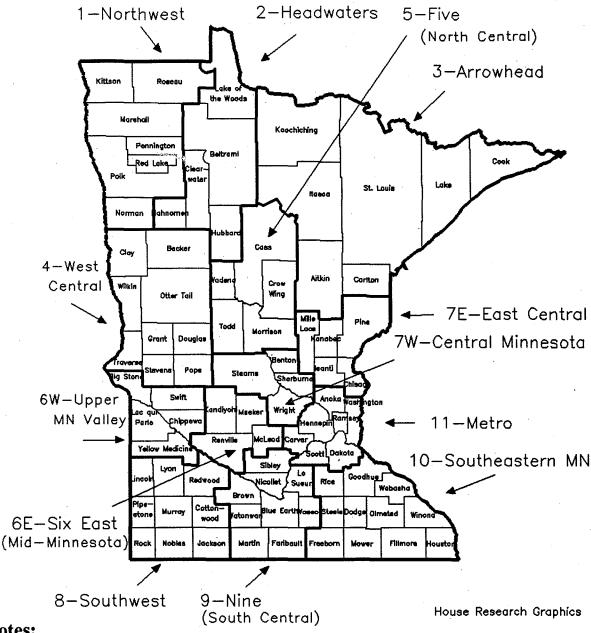
vs.
ALTERNATIVE: Proj Pay '96: Final Omnibus Tax & Ed Finance Bills (Revised)

(All figures in \$1,000's)

						••••	_		41,00	0 3,								•
ì			MA	RKET VA	LUE		Pctg	1				NET TA	X)		CTIVE
, 1	. В	aseline	Altern	ative	Chan	ige	Chng) } -	Baseli	ne A	l terr	ative	Cha	nge /	Pct: Chn	a 1	Base	RATES Alter
		014,932	67,57		2,559,	221	3.9	1	1,160,1	18	1,21	6,468	56,	350	4.		1.78	1.80
		315,660		6,071		411	3.8		16,0			6,252		189	1.		1.22	1.19
		417,651 770,484		0,233 3,180	12, 132,		3.0	- 1	8,0 118,4			8,183 22,649		111 215	1.4 3.4		1.93 3.14	1.90 3.14
		256,221		9,725	63,		1.5		199,1			1,727	2.	534	1.		4.68	
		998,339		6,293		955	1.8		33,4			4,133		656	2.		3.35	3.36
		118,187			642,		3.5	. 1	1,098,5			0,192	-51,		4.	7	6.06	6.13
	* -	287,122		4,761	87,	639	3.8		133,3		13	59,594	6,	212	4.		5.83	5.88
	Enterprise Zone Seasonal Rec	637 173,493		648 4,384		11 891	1.8		4,9	30 47		31 4,950		-17	5. 		4.66 2.86	4.82 2.84
		267,040		7,040		0	0.0	,	10,8			0,800		-75	-	_ 7	4.07	4.04
	Res Hmstd-new	0		8,843	1,868,	843	0.0			0		5,087		087	0.		0.00	1.88
							<i>}</i>	/ -						\	<u> </u>	-		
	Total (incl TIF) 96,	619,766	102,05	5,826	5,436,	060	5.9	f	2,783,1	32	2,94	10,066	156,	935	5.	ره	2.88	2.88
	TIF Levy Total (excl TIF)								213,6 2,569,4			19,918 20,148		2 83 651	2. 5.			
	LEVIES			CC	UNTY							CITY	TOWN					
÷		ı	Baseline	Alter	native	Ch	ange	Pcts Chns	8	aseli	ne /	Alternat	ive	Cha	nge	Pctg Chng		
	Local Levy	-	602,921	6	28,179	25	,257	4.2		415,0	97	429	739	14,	642	3.5		
1	Fisc Disp Distrib		86,834	,	92,106		,272	6.1		64,8		70	295		458	8.4		
1	Total Levy HACA + LGA + Disp Ai	d	689,755 92,679		20,285 85,071		,530 ,608	4.4 -8.2		479,9 275,2			,034 ,582	20, 1,	101 379	4.2 .5		
	Total Levy + Aid		782,434		05,356	22	,922	2.9		755,1		776	615	21,4	480	2.8		
				SCHOOL	. DISTRI	СТ				s	PECI	AL TAXII	ig DI	STRIC	T			
								Pcts					_			Pctg		
		-	Baseline	Alter	native	Ch	ange	Chns		aseli	ne /	li terna:	tive	Cha	nge 	Chng		
	Local Levy		,127,140		91,653		,513	5.7	•	99,0		. 112,		12,9	956	13.1		
	Fisc Disp Distrib		155,632		72,363		731	10.8		13,0			,521		457	11.2		
	Total Levy HACA + LGA + Disp Ai		,282,772 82,623		64,016 65,371	-17	,244 ,252	6.3 -20.9		112,1 28,9			,533 ,997	14,	956	12.9 -3.3		
	Total Levy + Aid		, 365 , 395		29,387		,992	4.7		141,0	`	*****	,530	13,4	 456	9.5		
	rotat cary - n.c	•,	,		,		,,,,	••••		,			,,,,,	,		.,,		
	TAX BASE				-		Pct		TAX RA	TES	· (Net Tax	Cap	(Pct)		Mkt Val	(mi	lis)
			eline	Alterr		ange	Chn	•			,	Base		Alt		Base	AL	t
	Total Tax Capacity		6,201 2				5.6		_									• •
	(-) TIF Tax Cap		5,778	161,44		,662	3.6		Count			36.12		5.59		.000	0.00	
	(-) FD Contr Tax Cap		1,310	255,24	13,	,930	5.8		City/ Schoo	lown Dis	ŧ	24.74 66.97		4.23 6.73		.022	.03	
	(=) Txbl Tax Cap			,764,93	37 95	,823	5.			al Di		5.93		6.35		.000		00
	FD Distr Tax Cap	24	1,310	255,24	13,	,930	5.8	3	To	tal		133.77		2.89		.119	. 1!	
11 100	A STATE OF THE STA	and the same and the same		·	-				*** *****									
	Z.,, 2,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,											TVOICE						

			1				* * .				
TAX BURDENS ON 1	TYPICAL HOM	ESTEADS			TAX BURDENS ON	TAX BURDENS ON TYPICAL HOMESTEADS					
	Basein	Altern	Change	Pctg Chng	· · · · · ·	Baseln	Altern	Change	Pctg Chng	,	
Lo Value Net Tax Effect Rate	67,400 910 1.35	70,500 948 1.34	3,100 38	4.6	Hi Value Net Tax Effect Rate	134,800 2,659 1.97	140,900 2,810 1.99	6,100 151	4.5 5.7		
Avg Value Net Tax Effect Rate	101,100 1,754 1.73	105,700 1,869 1.77	4,600 116	4.5 6.6	Ex-Hi Value Net Tax Effect Rate	202,200 4,471 2.21	211,400 4,695 2.22	9,200 225	4.5 5.0		

Property Tax Model Report Regions



Notes:

Property tax model results are reported by economic development regions in non-metro Minnesota, except that those areas in the Arrowhead and North Central regions which receive taconite homestead credit are split-out into a region called the "Taconite Area."

In the Metro area, regions are self-explanatory, except that North Hennepin consists of the following municipalities: Brooklyn Center, Brooklyn Park, Corcoran, Crystal, Dayton, Greenfield, Hanover, Maple Grove, New Hope, Osseo, Robbinsdale, Rockford, Rogers, St. Anthony, and Hassan Township. The balance of the county (excluding Minneapolis) is considered South Hennepin.

Projected Market Value Increases from Pay '95 to Pay '96

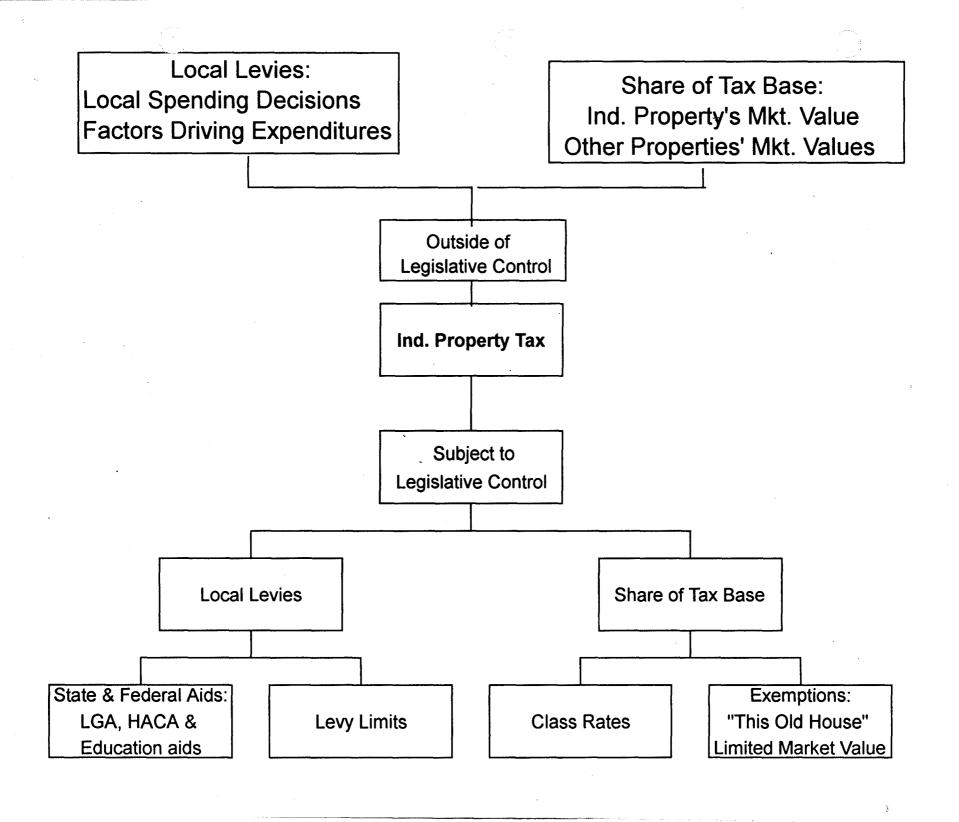
Region	Residential Homesteads (existing)	Commercial/ Industrial	Total
1: Northwest	1.3%	3.5%	3.6%
2: Headwaters	5.0	6.5	5.3
3: Arrowhead	3.0	2.1	3.3
Taconite Area	5.3	3.1	6.1
4: West Central	4.3	6.2	5.5
5: (North Central)	6.6	3.7	6.8
6W: Upper MN. Valley	4.9	-0.2	4.5
6E: (Mid-Minnesota)	5.6	4.4	4.1
7W: Central Minnesota	7.6	5.7	8.5
7E: East Central	4.7	3.9	7.3
8: Southwest	· 4.6	1.3	4.2
9: (South Central)	5.6	1.2	4.2
10: Southeastern MN	4.5	2.6	5.2
NON-METRO TOTAL	5.1	3.4	5.5
Anoka County	3.0	2.6	5.5
Washington County	3.0	3.9	8.3
Dakota County	6.1	3.9	9.0
Carver/Scott Counties	4.9	10.1	9.7
So. Hennepin Co.	5.2	4.9	6.3
No. Hennepin Co.	3.5	4.3	4.7
Suburban Ramsey Co.	3.0	2.1	4.6
Minneapolis	1.6	2.0	1.7
St. Paul	1.8	-0.1	1.5
METRO TOTAL	3.9	3.5	5.6
STATE TOTAL	4.3	3.5	5.6

Statewide Property Tax By Class: Payable 1988 to Est. Payable 1996

	Taxes Payable 1988	Taxes Payable 1989	Taxes Payable 1990	Taxes Payable 1991	Taxes Payable 1992	Taxes Payable 1993	Taxes Payable 1994	Estimated Taxes Payable 1995	Estimated Taxes Payable 1996	Percent Change From Pay 1988
Farm	206,508,491	211,903,693	230,747,993	254,854,588	281,473,548	309,298,378	297,612,700	316,411,300	330,319,500	60.0%
Residential Homestead	790,035,940	883,718,245	910,274,989	1,060,802,655	1,148,876,579	1,267,283,950	1,410,489,800	1,588,264,100	1,704,961,700	115.8%
Nonhomestead Residential	462,194,573	487,973,741	436,157,113	472,850,763	488,396,465	511,994,687	483,952,900	483,431,000	490,716,100	6.2%
Commercial/Industrial	980,205,008	1,073,804,202	1,132,322,250	1,248,041,743	1,309,255,993	1,423,541,957	1,412,915,200	1,451,631,500	1,499,926,500	53.0%
Other	350,447,457	380,265,718	426,756,340	452,677,749	472,560,438	428,048,312	444,536,700	469,098,100	487,991,100	39.2%
Total	2,789,391,469	3,037,665,599	3,136,258,685	3,489,227,498	3,700,563,023	3,940,167,284	4,049,507,300	4,308,836,000	4,513,914,900	61.8%

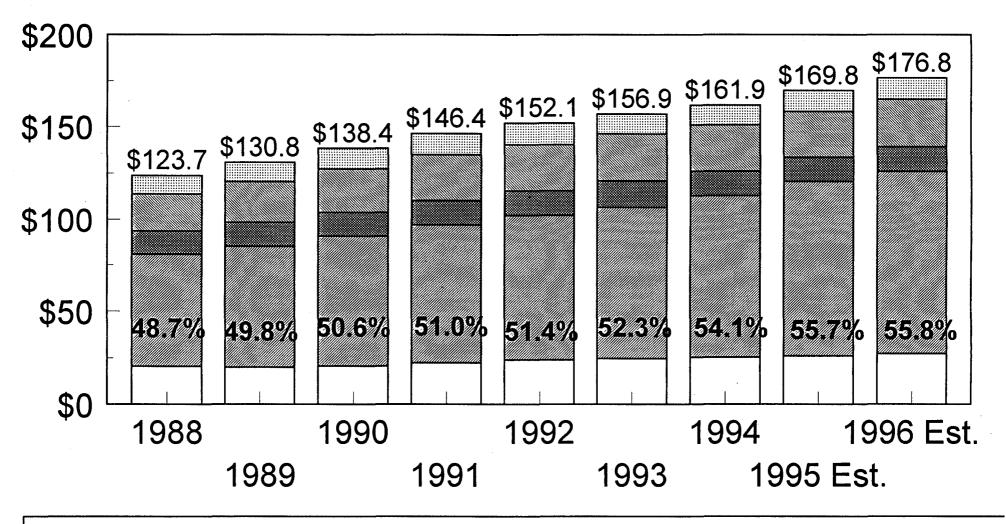
Property Tax Trends 1988 to 1996

HOUSE SENATE SUBCOMMITTEE ON SCHOOL FUNDING AND PROPERTY TAX REFORM September 27, 1995



Statewide Markel Value By Major Use Class - 1988 to 1996

In billions

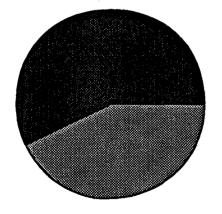




COMM./ IND. OTHER

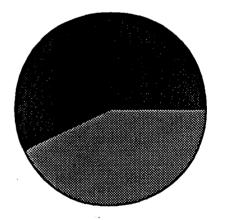
Estimated Market Value Metro/Nonmetro Split - 1988 & 1996 (Estimated)

TWIN CITY 57.3%

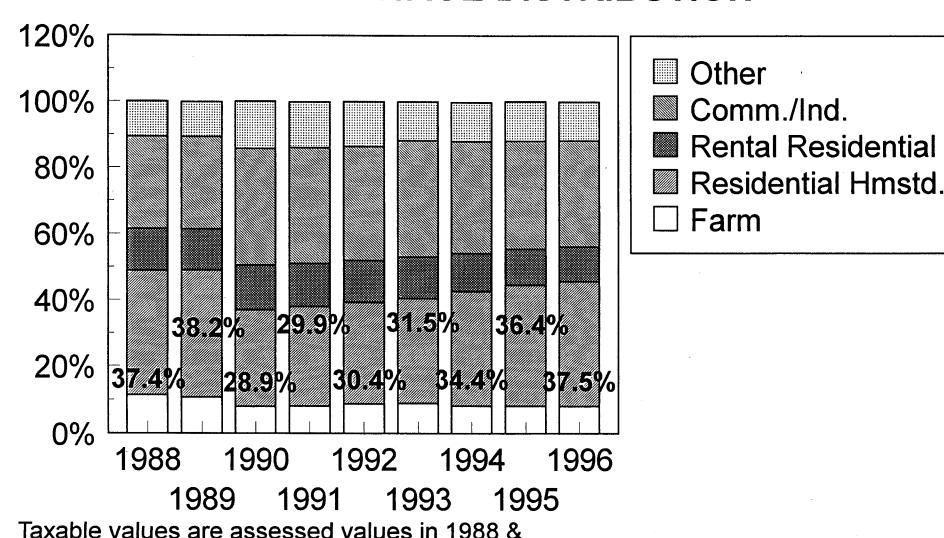


NONMETRO 42.7%

TWIN CITY 57.1%



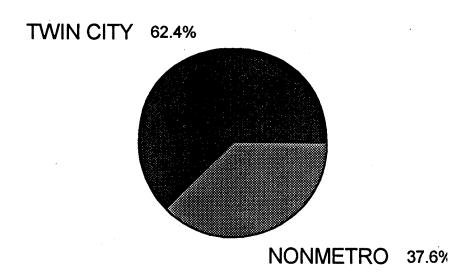
Statewide Taxable Value by Major Use Class - 1988 to 1996 PERCENTAGE DISTRIBUTION

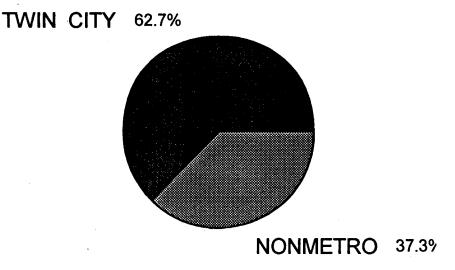


tax capacities in 1989 and thereafter.

Estimated Taxable Value Metro/Nonmetro Split - 1988 & 1996 (Estimated)

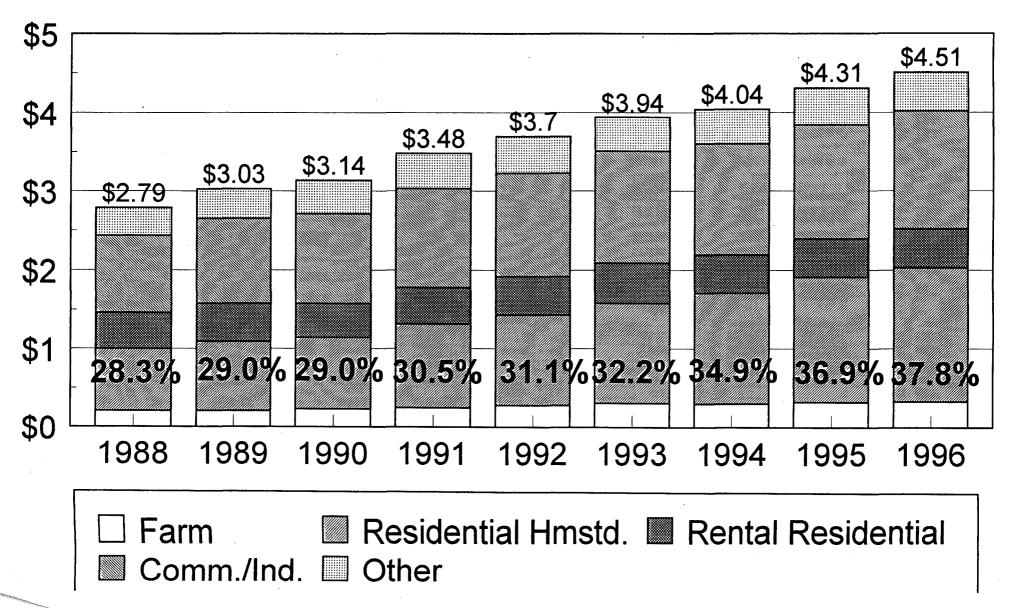
PAY 1988 PAY 1996 Est.



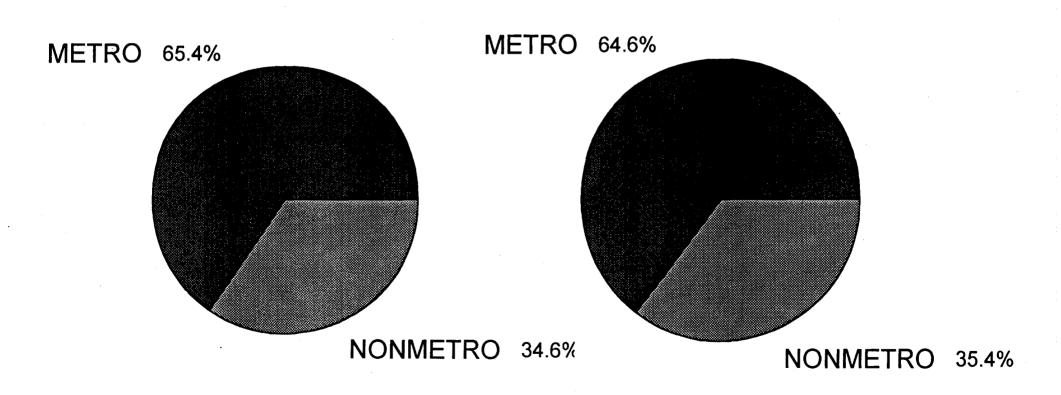


Statewide Property Tax by Major Use Class - 1988 to 1994

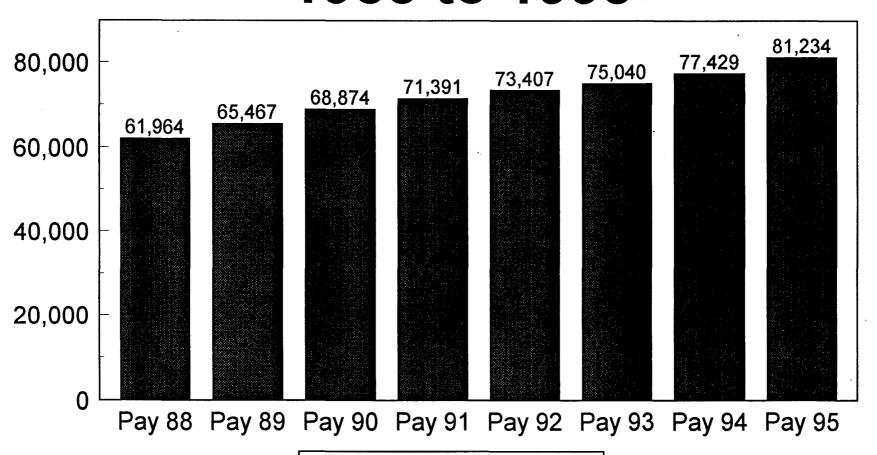
In billions



Net Property Taxes Metro/Nonmetro Split 1988 & Estimated 1996 PAY 1988 ESTIMATED PAY 1996

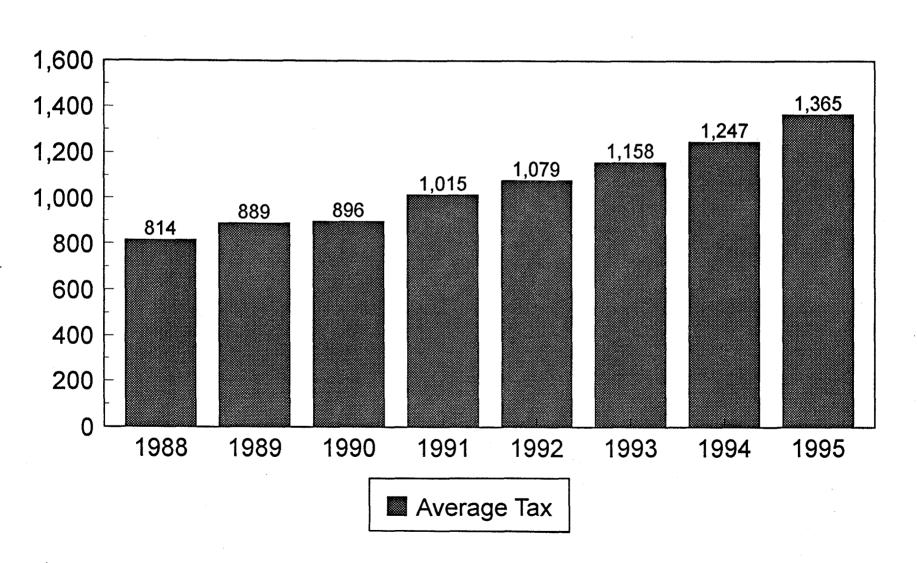


Statewide Average Residential Hmstd. Values - 1988 to 1995



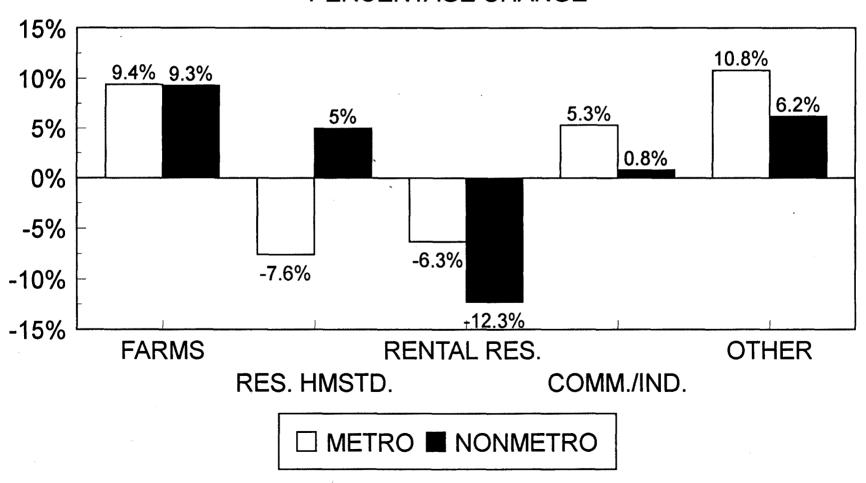
Average Market Value

Statewide Average Residential Homestead Tax - 1988 to 1995



Simulated 1994 Tax Change from Post 1988 Law Changes By Major Use Class By Location

PERCENTAGE CHANGE



#2

House Research Simulation Report: Property Tax

Simulation # 95F3

Date 9/26/95

Steve Hinze, Legislative Analyst (296-8956)

DESCRIPTION

BASELINE:

Preliminary Pay '95

ALTERNATIVE:

Projected Pay '96: Final Omnibus Tax & Ed Finance Bills (Revised)

This report compares property taxes payable in 1995 with projected property taxes payable in 1996, taking into account the property tax components of the final versions of the tax bill, the education bill, and the metropolitan livable communities bill, as enacted by the 1995 legislature. This simulation contains only slight revisions to the previous simulation, labeled 95F2.

KEY POINTS

- Overall, property taxes statewide will increase 5.7% from pay '95 to pay '96, according to the projection. The projected increase is 5.6% in the metro area and 5.8% in greater Minnesota.
- Increases are projected to be fairly uniform across property types. Seasonal recreational is highest of the major classes at approximately 7%, followed by residential homestead and agricultural at just over 5%. Commercial/industrial taxes are projected to increase 4.4% statewide. Residential rental varies from 0.8% for apartments to 4.1% for residential non-homestead.

<u>The simulations are estimates only.</u> House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. They depend upon judgements about how much local government officials will decide to levy, which are highly speculative. Generally the results are most accurate on a statewide level, and tend to be less accurate as the jurisdiction under scrutiny gets smaller.

ASSUMPTIONS:

ALTERNATIVE: Projected Pay '96: Final Omnibus Tax & Ed Finance Bills (Revised)

- Market values are estimates based on responses to a survey sent to all county assessors
 asking for rough approximations of percentage increases in property values by type of
 property. Some assessors supplied separate estimates for individual cities.
- County levies are modelled based on each county's average growth rate of levy plus aid for the previous two-, three-, or four-year period, with some modification based on discussions with county officials in the largest counties. Projected aid amounts for county HACA, criminal justice aid, and family preservation aid were subtracted to arrive at net levy amounts, except that only two-thirds of the HACA cuts provided for in the tax bill were assumed to be levied back. No changes in county levies were assumed as a result of the metropolitan livable communities act.
- City levies are modelled based on each city's two-year average growth rate of levy plus aid, limited to a maximum increase of 15% and a minimum of 0%, with some modification based on discussions with officials in the largest cities. Projected aid amounts for LGA and HACA were subtracted to arrive at net levy figures, except that only two-thirds of the HACA cuts provided for in the tax bill were assumed to be levied back. No changes in city levies were assumed as a result of the metropolitan livable communities act.
- Town levies are based on three-year average growth rates, limited to a maximum increase of 15%. Projected aid amounts for LGA and HACA were subtracted to arrive at net levy figures, except that only two-thirds of the HACA cuts provided for in the tax bill were assumed to be levied back.
- School District levies are modelled for pay '96 to match Dept. of Education statewide levy estimates. Final (June) 1994 adjusted net tax capacities were used in determining equalized levies. The projections assume \$10 million of new referendum levies are approved for taxes payable in 1996; these levies are apportioned to all districts having not passed a referendum in the last four years. The estimate for the St. Paul school district was revised based upon discussions with school district staff.
- Special taxing district levies are increased by 5% across-the-board, except for the metrowide special taxing districts which are modelled based on governing levy limitations, augmented by discussions with agency personnel. The full amounts of the HACA cuts provided for in the tax bill were assumed to be levied back. All new levy authority given to the metropolitan council under the metropolitan livable communities act is assumed to be utilized. The metropolitan mosquito control district is assumed to levy to the full extent of its levy limit.
- Tax increment financing captured tax capacities were assumed to grow at the same rate as commercial-industrial property values. Some adjustments were made in Hennepin county for scheduled decertifications.
- Fiscal Disparities contribution net tax capacities were modelled taking into account changes in the level of commercial/industrial abatements for cities in Hennepin county. The areawide tax rate takes into account the provisions of the metropolitan livable communities act.

SIMULATION CLASS RATES

	Baseline	Alternative
Residential Homestead:		
<\$72,000	1.0%	1.0%
>\$72,000	2.0	2.0
Residential Non-homestead	2.3	2.3
Market-rate Apartments	3.4	2.3/3.4
Subsidized Apartments:		
Title II	2.3	2.3
Farmer's Home Administration	2.0	2.0
Commercial/Industrial:		
<\$100,000	3.0	3.0
>\$100,000	4.6	4.6
Seasonal Recreational Commercial:		
Seasonal resorts	2.3	2.3
Homestead resorts:	1.0	1.0
Seasonal Recreational Residential		
<\$7 2,000	2.0	2.0
>\$72,000	2.5	2.5
Public Utility:		
Personal	4.6	4.6
Attached machinery	4.6	4.6
Land & buildings	4.6	4.6
Disabled homestead	0.45	0.45
Agricultural:		
Homestead:		•
House, Garage & 1 acre:	same as resid	ential homestead
Agricultural Land & Buildings		-
<\$ 115,000	0.45	0.45
>\$115,000:		
<320 Acres	1.0	1.0
>320 Acres	1.5	1.5
Non-Homestead	1.5	1.5

How to read printouts

Property Tax Simulations

The property tax printouts published by the House Research Department display the results of an effort to simulate, or imitate, the behavior of Minnesota's property tax system. While the Department strives to make the property tax simulations accurate, bear in mind that the simulations are <u>estimates</u>. Generally the results are most accurate on a statewide level, and tend to be less accurate as the jurisdiction under scrutiny gets smaller.

Each set of printouts is organized so as to compare conditions under two situations. One situation is called the "baseline," the other is called the "alternative." These two situations are defined at the top of each page of the printout. All figures in the tables are expressed in \$1,000's, except for the tables pertaining to sample homesteads.

- The baseline generally shows results under current law for a certain year.
- The alternative shows results for a succeeding year under current law or for a proposed change in the law.
- The printout also shows the difference (change) in conditions between the baseline and the alternative, in dollar amounts and percentage change.
- The baseline or alternative may also be differentiated by the availability of data for the year: "Final" simulations are based upon final data reported to the Department of Revenue by the counties. "Preliminary" results are based on data reported by the counties in preliminary form, along with a few assumptions related more to the distribution of taxes than to the absolute level of taxes. "Projected" results are based on data and assumptions that represent "best guesses."

The first set of printout pages display results of the simulation by geographic areas, which may be the state, regions, counties, or individual cities. The box at the upper right of each page names the area. The following page describes the layout of those pages in detail.

The upper right-hand corner names the area covered on the page. Examples: the entire state (statewide), a region (metro area or Northcentral cities), a specific taxing jurisdiction (e.g. Hennepin County), or a cluster category (e.g. hi-growth areas).

Region/ Area

The top center of the page defines the baseline and alternative.

The MARKET VALUE, NET TAX and EFFECTIVE TAX PATE show the change in property value, change in tax burden, and relationship between tax burden and market value for each property type.

MARKET VALUE

[Table on the upper left]
MARKET VALUE is the total
estimated market value of all
properties of the type indicated,
as determined by county assessors.

NET TAX BURDEN

[Table on the right] NET TAX BURDEN is the tax on each property class after applying class rates, tax rates, and any credits that apply to the property class.

EFFECTIVE TAX RATE

[Last two columns on far right] The EFFECTIVE TAX RATE is the net tax for each property class expressed as a percentage of market value.

The change in net tax burden is of interest to legislators, both for all property in the area and for particular property classes such as ag homestead or commercial/industrial. At the bottom of the table, the total burden change for the jurisdiction is shown, both including and excluding tax increment financing.

LEVIES

[Four tables in center of page] LEVIES for the baseline and alternative proposals are shown for each type of taxing jurisdiction (county, city/town, school district, etc.). The LOCAL LEVY is the portion of the jurisdiction's levy levied against local taxpayers. The FISCAL DISPARITIES DISTRIBUTION is the levy received by the jurisdiction(s) from the areawide pool. The TOTAL LEVY is the sum of the local levy and the fiscal disparities distribution levy. The next line sums state Homestead and Agricultural Credit Aid (HACA), Local Government Aid (LGA) and Disparity Reduction Aid accruing to the jurisdiction(s).

TAX BASE

[Lower left of page] This table summarizes the tax base for the area. The TAXABLE TAX CAPACITY is the tax base used to determine each jurisdiction's tax rate. The table also shows how much tax base within the area is contributed to TAX INCREMENT FINANCING and FISCAL DISPARITIES. Finally, it also shows the amount of tax base apportioned to the area from the areawide pool.

TAX RATES

[Lower right of page] This table shows average tax rates within the area by type of taxing jurisdiction. Net tax capacity tax rates are shown in percentages. Market value tax rates are shown in mills.

TAX BURDENS ON TYPICAL HOMESTEADS

[Two tables at bottom of page] These tables show the effect of a proposal on four typical homesteads in the area. The tables show tax burdens on the average value home for the area, as well as homes with values one-third above and below the average, and on a home with twice the average value.

The area's average TOTAL TAX CAPACITY TAX RATE is used to compute the tax burdens on these parcels. For this reason, the table accurately portrays only the typical tax change on homesteads of the values indicated. The tax change on the average valued home is <u>not</u> the same as the average tax change on all homesteads (which can be accurately determined from the net tax burden table above).

0.00

Ex-Hi Value

Net Tax Effect Rate

0.00

0.0

0

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Simulation ID: 95F3 9/26/95

0.00

Avg Value

Net Tax Effect Rate

0.00

0

0

0.0

0.0

BASELINE: Prelim Pay '95

vs. ALTERNATIVE: Proj Pay '96: Final Omnibus Tax & Ed Finance Bills (Revised)

			,		(ALL	figu	res i	n \$1,000's)						
		MAİ	RKET VAL	.UE						NET T	x				CTIVE
: 	Baseline	Altern	ative	Chang	je	Pctg Chng	1	Baseline	Alte	rnative	Char	nge Pc1	- 1		RATES Alter
Ag Homestead	94,506,638 18,798,389	19,58	6,232	4,068,8 787,8	344	4.3 4.2	1	1,583,319 188,594		668,763 198,401	85,4 9,8	306 5.	.2	1.68	1.69 1.01
Ag Non-Hmstd Res Non-Hmstd Apartments	7,611,325 5,791,584 5,309,201	6,02	2,181 4,908 5,641	280,8 233,3 86,4	323	3.7 4.0 1.6		131,726 178,783 246,370		138,988 186,134	7,2 7,3	551 4.	.1	1.73 3.09	1.76 3.09
Low-income Apts	1,580,868		1,093	30,2		1.9		51,818		248,385 52,847	2,0 1,0	29 2		4.64 3.28	4.60 3.28
Comm'l/Indust'l Utility & Pers	24,540,886 6,139,285		0,251 2,942	859,3 233,6	1	3.5 3.8		1,439,948 330,929	1,	503,583 345,441	63,6 14,5			5.87 5.39	5.92 5.42
Enterprise Zone Seasonal Rec	104,250 4,871,077		7,941 4,275	3,6 323,		3.5		5,930 118,184		6,240 126,576	:		.2	5.69 2.43	5.78 2.44
Miscellaneous	558,674	558	8,849	1	175	0.	- 1	25,445		25,542	٥,.	97	.4	4.55	4.57
Res Hmstd-new	0	2,52	7,520	2,527,5	520	0.0		0.		45,267	45,2	267 0.	.0	0.00	1.79
Total (incl TIF) 16	59,812,176	179,24	7,332	9,435,	156	5.6	٦.	4,301,046	4,	546,166	245,	120 5	7	2.53	2.54
TIF Levy Total (excl TIF)								275,629 4,025,417	4,	283,848 262,318			.0 .9		
LEVIES			· cou	INTY						CITY	/TOWN		D.A.		
		Baseline	Altern	ative	Cha	inge	Pctg Chng		line	Alterna	tive	Change	Pctg Chng		
Local Levy		, 110, 137		0,489		352	5.4		,935		,995	34,060	5.1		
Fisc Disp Distriction Total Levy		86,834 ,196,971		2,106 2,595		.272 .624	6.1 5.5		,877 ,813		,339 ,334	5,462 39,521	8.4 5.4		
HACA + LGA + Disp		209,506		5,508	-13,		-6.7		,581		,381	3,800	.7		
Total Levy + Aid	1	,406,476	1,45	8,103	51,	,626	3.7	1,290	,393	1,333	,715	43,322	3.4		
			SCHOOL	DISTRI	CT			•	SPEC	IAL TAXI	NG DI	STRICT			
	-	Baseline	Alterr	native	Cha	inge	Pctg Chng		line	Alterna	tive	Change	Pctg Chng		
Local Levy		,832,225		28,133		909	5.2		,501		,001	13,500	12.4		
Fisc Disp Distr		156,850 ,989,074		73,689 01,823	112,	,840 ,748	10.7 5.7		,065 ,566		,521 ,522	1,457 14,956	11.2 12.3		
HACA + LGA + Disp		158,324		0,337			-17.7		,716		,689	-1,028	-3.2		•
Total Levy + Aid	2	,147,398	2,23	32,160	84	,762	3.9	153	,282	167	,211	13,929	9.1	•	
TAX BASE	P.o.	seline	Alton	Cha		Pctg		TAX RATES	3	Net Tax		(Pct)	Mkt Val	(mil	ls)
*******			Altern			Chng				Base		Alt	Base	Alt	
Total Tax Capacit		6,938 3				5.5		. Co		38.92		B.87	.000	0.00	
(-) TIF Tax Cap (-) FD Contr Tax		3,488 1,310	210,785 255,240			3.6 5.8		County City/Tou	in :	23.13		3.04	.014	.01	
						,-	_	School D	ist	63.40		2.84	.145	.20	5
(=) Txbl Tax Cap	2,85	2,141 3	,011,108	3 158,	968	5.6	•	Special	Dist	3.80		4.05	.000	0.00	
FD Distr Tax	Cap 24	1,310	255,240	13,	930	5.8		Total	L	129.25	12	8.80	.160	.21	9
TAX BURDENS ON TYPI	CAL HOMEST	EADS		Pct	9			TAX BU	RDENS	ON TYPIC	AL HO	MESTEADS			Pctg
	Baseln 	Altern	Change	Chn	g						seln	Alter	n Chai		Chng
Lo Value		•	0	0. 0.				Hi Va Net i						0	0.0 0.0
Net Tax Effect Rate	0.00	0.00	U	υ.	•				t Ra	te	0.00	0.0	0	•	

Simulation ID: 95F3 9/26/95

BASELINE: Prelim Pay '95

vs.
ALTERNATIVE: Proj Pay '96: Final Omnibus Tax & Ed Finance Bills (Revised)

(All figures in \$1,000's)

					(At	t i i gu	ires II	1 \$1,000'8	;)							
	MARKET V			ALUE		Pctg	,			NET TAX		1.		EFFECTIVE TAX RATES		
Ba	seline	Alterr	native	Chan	ge	Chng		Baseline	Alte	rnative	Cha	,	ctg hng	_	Alter	
Ag Homestead 17,4 Ag Non-Hmstd 7,1	91,705 82,729 93,674 21,101	18,22 7,46	01,345 20,161 51,949 21,727	1,509, 737, 268, 100,	433 275	5.1 4.2 3.7 5.0	;	423,202 172,531 123,654 60,349		452,295 182,149 130,805 63,485	9, 7,	617 151	6.9 5.6 5.8	1.43 .99 1.72 2.99	1.46 1.00 1.75	
Apartments 1,0	52,980 82,529	1,07	75,916 94,799	22,	936 270	2.2	!	47,178 18,340		46,659 18,714	-	519 -	5.2 1.1 2.0	4.48 3.15	2.99 4.34 3.15	
Utility & Pers 3,8 Enterprise Zone 1	22,699 52,163 03,613	3,99 10	39,757 98,182 97,293		019 680	3.4 3.8 3.6		341,427 197,547 5,900		353,391 205,847 6,208	8,	300 308	3.5 4.2 5.2	5.32 5.13 5.69	5.32 5.15 5.79	
	97,584 91,634 0	29	19,891 91,809 58,677	322, 658,	175	0.0		113,217 14,570 0		121,625 14,742 10,181		172	7.4 1.2 0.0	2.41 5.00 0.00	2.42 5.05 1.55	
Total (incl TIF) 73,1	92,410	77,19	71,506	3,999,	096	5.5	ノ	1,517,914	1,	606,100	88,	185	5.8	2.07	2.08	
TIF Levy Total (excl TIF)							,	61,994 1,455,920	1,	63,930 542,170			3.1 5.9			
LEVIES	f	Baseline	COI • Alteri	JNTY native	Ch	ange	Pctg Chng	Base	eline	CITY Alterna	/TOWN	Chang	Pctg je Chng			
Local Levy Fisc Disp Distrib	-	507,216		42,310		,095	6.9	246	3,838 41		,256	19,41				
Total Levy HACA + LGA + Disp Aid	l _	507,216 116,827		42,310 10,437		,095 ,390	6.9 -5.5	246	3,880 3,378		,300 ,800	19,42 2,42	0 7.9			
Total Levy + Aid	-	624,042	2 6	52,747	28	,705	4.6	535	,258	557	,100	21,84	2 4.1			
			SCHOOL	DISTRI	CT		Pctg	•	SPE	CIAL TAXI	NG DI	STRICT	Pctg			
		Baseline			Ch	ange	Chng	Base	eline	Alterna	tive	Chang				
Local Levy Fisc Disp Distrib Total Levy		705,084 1,218 706,30	8	36,480 1,327 37,807		,396 108 ,504	4.5 8.9 4.5		9,445 0 9,445		,989 0 ,989	54 54	0.0			
HACA + LGA + Disp Aid	٠ -	75,70	1	64,967	-10	,735	-14.2		2,763	2	,691	-7 47	2 -2.6			
Total Levy + Aid		782,004	• 0	02,773	20	,770	2.7	12	2,209	12	,681	. 41	2 3.7			
TAX BASE	Bas	eline	Altern	Cha	ange	Pote		TAX RATES	S	Net Tax	Сар		Mkt Va	l (mi	lis)	
Total Tax Capacity	1,23	0,737	1,295,51	7 64,	780	5.3				Base		Alt	Base			
(-) TIF Tax Cap (-) FD Contr Tax Cap	4	7,710 0	49,34	5 1, 0	,635 0	3.4 0.6)	County City/To		42.87 20.85	2	3.52 21.35	.000	.0	03	
(=) Txbl Tax Cap	1,18	3,027	1,246,17	2 63	, 145	5.3		School [Special		58.35 .80)	.80	.214 .000	0.0	00	
FD Distr Tax Cap		0		0	0	0.0	0	Total	l	122.87		23.01	.217	.3	03	
TAN DURDENG ON TYPICAL	HOMECT	F100		_	~		-	TAV DES	DNENO	ON TYPIC		MECTEAL		er une youg	and the second	

(BURDENS ON T	RDENS ON TYPICAL HOMESTEADS			Pctg	TAX BURDENS ON		Pctg		
	Baseln	Altern	Change	Chng		Baseln	Altern	Change	Chng
Lo Value	37,800	40,100	2,300	6.1	Hi Value	75,600	80,300	4,700	6.2
Net Tax	473	505	33	6.9	Net Tax	990	1,114	125	12.6
Effect Rate	1.25	1.26			Effect Rate	1.31	1.39		
Avg Value	56,700	60,200	3,500	6.2	Ex-Hi Value	113,400	120,400	7,000	6.3
Net Tax	709	759	50	7.0	Net Tax	1,927	2,113	186	9.
Effect Rate	1.25	1.26			Effect Rate	1.70	1.75		

BASELINE: Prelim Pay 495

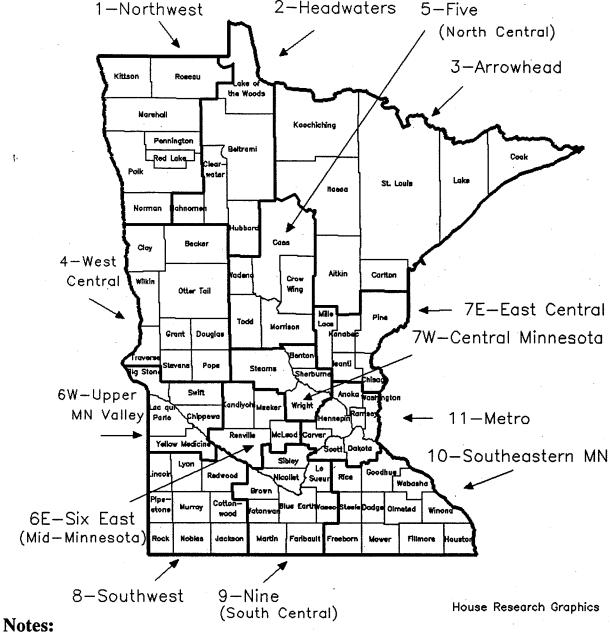
vs.
ALTERNATIVE: Proj Pay '96: Final Omnibus Tax & Ed Finance Bills (Revised)

(All figures in \$1,000's)

		MAC	PET VALL	ıe		\sim		•	·				_			
	,	- man	KET VALL)E	_ /	Pctg	1		• •	NET T	AX		Pct			CTIVE RATES
	Baseline	Alterna	tive	Chang	je /	Chng	1	Baseline	Alte	rnative	Cha	inge	Chn	9)		Alter
Res Hmstd-exist	65,014,932	67,574	,154 2	2,559,2	21	3.9	4	,160,118	1,	216,468	56.	350	4.		1.78	1.80
Ag Homestead	1,315,660			50,4		3.8	Í	16,063		16,252	,	189	1.		1.22	1.19
Ag Non-Hmstd	417,651	430	,233	12,5	82	3.0	i i	8,072		8,183		111	1.		1.93	1.90
Res Non-Hmstd	3,770,484	3,903	, 180	132,6	97	3.5	1	118,434		122,649	4,	215	3.	6	3.14	3.14
Apartments	4,256,221		,725	63,5		1.5	1	199,192		201,727	2,	534	1.	3	4.68	4.67
Low-income Apts	998,339	1,016	, 293	17,9	55	1.8		33,477		34,133		656	2.	0	3.35	3.36
Comm'l/Indust'l	18,118,187	18,760	,494	642,3	07	3.5		1,098,521	1,	150,192	51,	,671	4.	7	6.06	6.13
Utility & Pers	2,287,122	2,374	,761	87,6	39	3.8	ŀ	133,382		139,594	6.	212	4.	7	5.83	5.88
Enterprise Zone	637	•	648		11	1.8	- 1	30		31	_	2	5.	4	4.66	4.82
Seasonal Rec	173,493		,384	8	191	.5	- [-	4,967	,	4,950		-17]	3	2.86	2.84
Miscellaneous	267,040	267	7,040		0 1	0.0	ĺ	10,875		10,800		-75	!	7	4.07	4.04
Res Hmstd-new	. (1,868	3,843 1	,868,8	43	0.0		. 0		35,087	35,	,087	0.	0	0.00	1.88
•					}	,	/						}	.] .		
Total (incl TIF)	96,619,766	102,055	,826	,436,0	60	5.4	•	2,783,132	2,	940,066	156,	,935	₹5.	6 /	2.88	2.88
TIF Levy								213,635		219,918	6.	,283	2.	9		
Total (excl TIF)							;	2,569,497		720,148			5.			
LEVIES			COUN	iTY						CITY	/TOUN	4				
							Pctg				,	•		Pctg		
		Basel ine	Alterna	tive	Char	-	Chng	Bas		Alterna	tive	Cha	ange	Chng		
Local Levy	•	602,921	628	3,179	25,		4.2		5,097	420	,739	14	,642	3.5		
Fisc Disp Distr	-ih	86,834		, 106	5,2		6.1		4,836		295		,458	8.4		
Total Levy		689,755		285	30,		4.4		9,933		,034		,101	4.2		
HACA + LGA + Disp	Aid	92,679		,071	-7.6		-8.2		5,203		,582		,379	.5		
· •					••••											
Total Levy + Aid		782,434	805	,356	22,9	922	2.9	75	5,135	776	,615	21	,480	2.8		
			SCHOOL (DISTRIC	CT .				SPEC	IAL TAXI	NG D	STRI	CT			
		Pagal ina	Altono		Chai	200	Pctg		مدة اه	Alterna	****	Ch.	ange	Pctg Chng		
		Baseline	ALLEITA		Cha	-	Chng		erine	ALLEITIE			an Ne	Ching		
Local Levy		1,127,140		,653	64,		5.7		9,056		,011		,956	13.1		
Fisc Disp Dist	rib	155,632	177	2,363	16,	731	10.8		3,065	14	,521		,457	11.2		
Total Levy	•	1,282,772		4,016	81,3		6.3		2,120		,533		,412	12.9		
HACA + LGA + Disp	o Aid	82,623	6	5,371	-17,		-20.9		8,953		,997		-956	-3.3		
Total Levy + Aid		,365,395	1.429	7,387	63,9		4.7		1,073		,530		,456	9.5		
TOTAL LOTY - AIG		.,,	., .,	,	,		7	•	.,		,		,			
TAX BASE						Pctg		TAX RATE	S	Net Tax	Cap	(Pct)	Mkt Val	(mil	ls)
	8a:	seline	Altern	Char	nge	Chng			•				-			
Total Tay Compaid		56,201 2	181 616			5.6				Base		Alt		Base	Alt	
Total Tax Capacit (-) TIF Tax Cap			161,440			3.6		County		36.12		35.59			0.00	
(-) FD Contr Tax		41,310	255,240			5.8		City/To		24.74		24.23		.022	.02	_
(-) IN COURT TAX	cah s	**,310		13,		J.6		School		66.97		66.73		.096	.13	
(=) Txbl Tax Cap	1,6	69,114 1	,764 ,937	95,8		5.7		Special		5.93	5	6.35		.000	0.00	0
FD Distr Tax	Con 2	41,310	255,240			5.8		Tota	NI.	133.77		 32.89		.119	.15	
FU DISCI TAX	cah S	*1,210	233,240	13,1	, ,,,	٠.٥		1000		133477				,		_
Commence of the second of the second		The state of the s	-			• • • • • •										
TAX BURDENS ON TYP	ICAL HOMES	TEADS	•			•		TAX BL	RDENS	ON TYPIC	CAL H	OMEST	EADS			- '\

/T/	AX BURDENS ON T	YPICAL HOME	STEADS		Pctg	TAX BURDENS ON	TYPICAL HO	4ESTEADS		Pctg	1
-		Baseln	Altern	Change	Chng		Baseln	Altern	Change	Chng	١
	Lo Value Net Tax Effect Rate	67,400 910 1.35	70,500 948 1.34	3,100 38	4.6	Hi Value Net Tax Effect Rate	134,800 2,659 1.97	140,900 2,810 1.99	6,100 151	4.5 5.7	
	Avg Value Net Tax Effect Rate	101,100 1,754 1.73	105,700 1,869 1.77	4,600 116	4.5 6.6	Ex-Hi Value Net Tax Effect Rate	202,200 4,471 2.21	211,400 4,695 2.22	9,200 225	4.5 5.0	. j

Property Tax Model Report Regions



Property tax model results are reported by economic development regions in non-metro Minnesota, except that those areas in the Arrowhead and North Central regions which receive taconite homestead credit are split-out into a region called the "Taconite Area."

In the Metro area, regions are self-explanatory, except that North Hennepin consists of the following municipalities: Brooklyn Center, Brooklyn Park, Corcoran, Crystal, Dayton, Greenfield, Hanover, Maple Grove, New Hope, Osseo, Robbinsdale, Rockford, Rogers, St. Anthony, and Hassan Township. The balance of the county (excluding Minneapolis) is considered South Hennepin.

Projected Market Value Increases from Pay '95 to Pay '96

Region	Residential Homesteads . (existing)	Commercial/ Industrial	Total
1: Northwest	1.3%	3.5%	3.6%
2: Headwaters	5.0	6.5	5.3
3: Arrowhead	3.0	2.1	3.3
Taconite Area	5.3	3.1	6.1
4: West Central	4.3	6.2	5.5
5: (North Central)	6.6	3.7	6.8
6W: Upper MN. Valley	4.9	-0.2	4.5
6E: (Mid-Minnesota)	5.6	4.4	4.1
7W: Central Minnesota	7.6	5.7	8.5
7E: East Central	4.7	3.9	7.3
8: Southwest	- 4.6	1.3	4.2
9: (South Central)	5.6	1.2	4.2
10: Southeastern MN	4.5	2.6	5.2
NON-METRO TOTAL	5.1	3.4	5.5
Anoka County	3.0	2.6	5.5
Washington County	3.0	3.9	8.3
Dakota County	6.1	3.9	9.0
Carver/Scott Counties	4.9	10.1	9.7
So. Hennepin Co.	5.2	4.9	6.3
No. Hennepin Co.	3.5	4.3	4.7
Suburban Ramsey Co.	3.0	2.1	4.6
Minneapolis	1.6	2.0	1.7
St. Paul	1.8	-0.1	1.5
METRO TOTAL	3.9	3.5	5.6
STATE TOTAL	4.3	3.5	5.6

Statewide Property Tax By Class: Payable 1988 to Est. Payable 1996

	Taxes Payable 1988	Taxes Payable 1989	Taxes Payable 1990	Taxes Payable 1991	Taxes Payable 1992	Taxes Payable 1993	Taxes Payable 1994	Estimated Taxes Payable 1995	Estimated Taxes Payable 1996	Percent Change From Pay 1988
Farm	206,508,491	211,903,693	230,747,993	254,854,588	281,473,548	309,298,378	297,612,700	316,411,300	330,319,500	60.0%
Residential Homestead	790,035,940	883,718,245	910,274,989	1,060,802,655	1,148,876,579	1,267,283,950	1,410,489,800	1,588,264,100	1,704,961,700	115.8%
Nonhomestead Residential	462,194,573	487,973,741	436,157,113	472,850,763	488,396,465	511,994,687	483,952,900	483,431,000	490,716,100	6.2%
Commercial/Industrial	980,205,008	1,073,804,202	1,132,322,250	1,248,041,743	1,309,255,993	1,423,541,957	1,412,915,200	1,451,631,500	1,499,926,500	53.0%
Other	350,447,457	380,265,718	426,756,340	452,677,749	472,560,438	428,048,312	444,536,700	469,098,100	487,991,100	39.2%
Total	2,789,391,469	3,037,665,599	3,136,258,685	3,489,227,498	3,700,563,023	3,940,167,284	4,049,507,300	4,308,836,000	4,513,914,900	61.8%



County Property Taxes and the Potential Impact of Federal Budget Cuts

Some basic principles

- Counties provide many services in partnership with the state or directly on behalf of the state. These include health and human services, corrections, and other services.
- Many of the cost increases and federal cuts that will affect the state will also affect county budgets and levies. The growth in health and human services costs is causing budget problems for the state and for counties. Corrections costs, highway costs and other factors are putting pressure on county property taxes.
- Even without the federal cuts, some changes would probably be needed to prevent health and human services costs from creating a state budget crisis -- and possible unacceptable county property tax increases. The Department of Finance projects an imbalance between state revenues and expenditures of over \$800 million for the 1998-1999 biennium. This projection includes the growth in health and human services costs of nearly \$1 billion.

What will determine the property tax impact of the federal cuts?

- Federal actions, the size of the cuts, and the way programs are restructured.
- State actions needed to respond to the cuts and to balance the state budget.
- County decisions about services and which of the "service gaps" to fill at county expense.
- Economic factors (such as a recession) that could reduce state revenues and increase the demand for services.
- What happens to the people who fall through the safety net, and what new problems and service demands they impose on counties and the state.

How is this related to education finance?

Counties have a vital interest in the federal budget cuts and the state's response. We also have a vital interest in how the state funds schools. Although education finance is a part of the state/local fiscal partnership, the partnership between counties and the state has equally large implications for the state budget and local property taxpayers. Counties believe that education finance reform should only be considered in the larger context of the state's fiscal relationship with all units of local government, the potential impact of federal budget cuts, and the state's commitment to the corrections, health and other services provided by counties for the state.

Medicaid

MEDICAID, called MEDICAL ASSISTANCE in Minnesota, is a federal health care entitlement program which pays for health care and related services for poor elderly and families. A state match is required. Currently, the state program is growing at an average annual rate of 10 percent.

MEDIGRANTS will replace Medicaid under current congressional proposals. Federal funding will grow at about 4% per year through 2002.

MEDICAID HELPS PAY FOR:

- County hospital and nursing home care
- Pre-admission screening
- Chemical dependency assessments
- Home care
- Home visits
- Outreach services
- Social services which keep people at home rather than in institutions

SOME MEDICAID FACTS

- Children, their caretakers and pregnant women are 73% of enrollees -- but only account for 32% of payments.
- Non-elderly disabled are 14% of enrollees, but account for 38% of costs.
- Elderly are only 11.5% of enrollees, but account for 31% of costs.
- Nationally, one in three births is paid by Medicaid.
- Almost 50% of nursing home costs are paid by Medicaid.
- More than 50% of the children on Medicaid are from working families.
- Evidence of significant savings from the use of managed care is limited (Congressional Budget Office).

Estimated Medicaid Losses 1996-2002

(Selected Counties)

County	FFY 96	FFY 2002	Total 1996-2002
Aitkin County	195,380	4,428,411	14,428,123
Cass County	327,343	7,419,436	24,173,122
Douglas County	343,965	7,796,182	25,400,591
Hennepin County	13,051,842	295,828,133	963,832,015
Jackson County	121,522	2,754,373	8,973,970
Mahnomen County	79,045	1,791,621	5,837,246
Olmsted County	816,242	18,500,639	60,276,580
Ramsey County	6,239,225	141,415,931	460,744,555
St. Louis County	2,513,613	56,972,593	185,621,323
Wright County	484,020	10,970,625	35,743,184
State Total	45,853,000	1,039,286,795	3,386,080,552

Source: Department of Human Services

- The impact of the cuts are relatively modest in 1996 (if \$46 million can be considered modest), but grow rapidly to over \$1 billion by 2002.
- These estimates reflect **Medicaid cuts only**, and do not include the possible impacts of other federal cuts.
- To put this in perspective, the total county property tax levy for 1995 was \$1.1 billion. If replaced with property taxes, medicaid cuts alone could double county property taxes by 2002.
- Federal, state and county actions will determine the final impacts. For example:

How much will federal funding be reduced?

What mandates and service parameters will accompany the cuts?

How rapidly will a balanced federal budget be achieved?

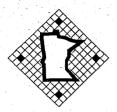
How will the state respond by restructuring eligibility and its programs?

Will there be cost savings from health care reform?

Will the federal cuts encourage state imposed property tax reforms?

Will counties use alternative delivery systems?

Will counties supplement funding for hospitals and nursing homes?



Federal Budget Changes: Health and Social Services

Medical Assistance

• Medical Assistance, also known as "MA" or "Medicaid," is a jointly funded, federal-state program providing certain health care services to low-income persons who meet the eligibility requirements. The federal government currently pays about 54 percent of the costs of health care services provided to MA recipients.

Minnesota's MA program has an expected growth rate of 10 percent per year. The national average cost increase is 20-23% per year. Proposed federal budget cuts would limit that rate of growth to:

7.2% in FFY '96; 6.8% in FFY '97; and 4.0% per year thereafter.

The graph below shows the federal share needed to maintain the current MA program compared with the proposed block grant.

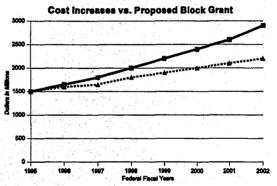
Food Stamps and AFDC

 Food Stamps is a federally funded program that increases the food purchasing power of low-income households.

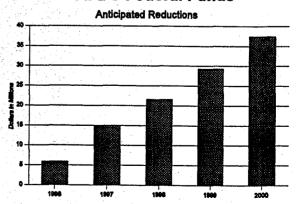
The bill passed by the U.S. House of Representatives places a cap on annual food stamp expenditures, and reduces food stamp benefits over time.

 AFDC (Aid to Families with Dependent Children) is a program funded jointly by the states and federal government that provides cash assistance to needy families with children. It is anticipated that federal funds for AFDC will be less than required to fund

Minnesota's Health Care Federal Share



* AFDC Federal Funds



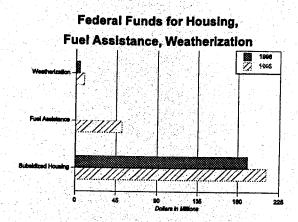
caseloads under current law projections.

The bill passed by the U.S. House of Representatives would block grant AFDC funds to the states and it is estimated that in the period from 1996-2000, Minnesota would see a total reduction in funds of \$109 million.

Subsidized Housing; Fuel Assistance and Weatherization

- Subsidized Housing payments are federal funds provided to enable eligible tenants from low-income families to secure affordable housing.
- Fuel Assistance. The low-income energy assistance program (LIHEAP) provides federal funds to low income households to help pay for home heating.
- Weatherization funds are federal monies provided to low income households, particularly those with elderly or handicapped members, to assist those families in insulating their dwellings.

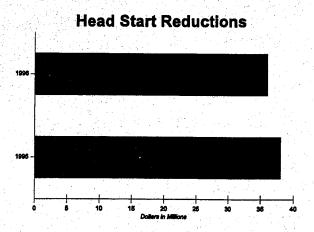
It is anticipated that federal funds for these programs could be cut substantially in FFY '96.



Children's Programs

- The Child and Adult Day Care Food
 Assistance Program provides federal funds to maintain nonprofit food service programs for children, and for elderly or impaired adults, in public and private day care institutions, including family day care homes.
- Women, Infants, and Children (WIC 3 a program providing federal funds for supplemental foods and nutrition education to eligible women and children to improve their health status and prevent the nutrition-related health problems. It is estimated that WIC is serving about 68 percent of the eligible Minnesota population.

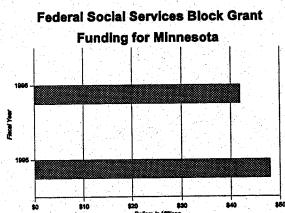
• Child Welfare Grants provide 75 percent federal match to county services that protect the welfare of children, prevent unnecessary out-of-home placement, and reunify families. Additionally federal grants have been made, since 1994, specifically for family preservation and family support services.



- Head Start provides federal funds to assist low-income families and their preschool children with health and education services, referrals to social services, and it encourages parental involvement.
 In 1993 about 35 percent of eligible Minnesota children were served.
- The Child Care and Development Block Grant provides federal dollars to subsidize the child care costs of low-income working parents. Minnesota uses this money to help fund its Basic Sliding Fee program.

Social Services and Community Development Block Grants

• The Social Services Block Grant makes federal funds available to states under Title XX of the Social Security Act to enable each state to provide needed social services to children, the elderly and other groups at risk for dependency. In Minnesota federal funds are combined with county dollars and state Community Social services Act (CSSA) funds. Counties plan for how the funds will be spent, within guidelines set by the state and federal government.

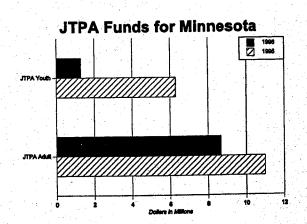


- The Community Development Block
 Grant makes federal funds available to cities
 for neighborhood revitalization, economic development and improvement of community services.
- It is currently anticipated that for federal fiscal year '96, the community development funds will be the same, but the federal social services monies to Minnesota will be reduced.

ob Training Partnership Act (JTPA)

- JTPA provides federal funds for adults under Title II-A of the act, to assist workers facing barriers to employment and provides services such as remedial education and vocational counseling, as well as job placement.
- JTPA provides federal funds for youth employment programs under Title II-C of the act.

It is anticipated that federal funding to Minnesota for both of these programs will be reduced in FFY '96.



Aging Administration

The federal Aging Administration in the Department of Health and Human Services provides funds under the Older Americans Act to state agencies and Area Agencies on Aging, for programs that benefit senior citizens, including grants for supporting senior centers, in-home services, and senior nutrition programs.

It is anticipated that federal Aging Administration funding to Minnesota will be reduced from 13 million to 11 million dollars for federal fiscal year 1996.

Senior nutrition programs in Minnesota are funded by a combination of Older Americans Act funds (Title III), U.S. Department of Agriculture funds, state appropriations, and client contributions. These monies are used for congregate dining and home delivered meals.

It is anticipated that in FFY '96 Title III funds for these nutrition programs will be cut approximately 5 percent from current expenditure levels.

Senior Nutrition Programs

| Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | Senior Nutrition Programs | S

Reductions in Funds

This information was distributed at the Mini-session in Bemidji. The research was done by House Research.





Health and Human Services

For more information contact
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Counties support efficiencies which promote effective services for its families and communities

The Association of Minnesota Counties supports reforms in federal and state health and human services programs which encourage citizens to assume greater personal responsibility for their own well-being while continuing to provide an adequate safety net to ensure that services and programs exist to assist people in search of greater self-reliance. Such programs focus on providing health care, job training and employment services as well as strengthening families in the community.

County government is on the front-line in meeting the needs of its communities, families and individuals. When the federal government and state government reduce funding to assist citizens in health and human services, these reductions will impact county government—either directly or indirectly. Funding reductions directly impact county hospitals, nursing homes, foster care payments and related health and social services. Indirect funding reduction impacts occur when private nursing homes, hospitals and other community service providers come to the county to request funding assistance to continue providing a wide variety of services in our communities.

Counties are particularly concerned about the impacts of these reductions on children and their families and on the elderly and their families. Those who cannot care for themselves will always in some way look to the public and private non-profit sectors for support. Our goal must be to help them achieve self-sufficiency whenever possible and as quickly as possible.

It is for this reason that counties are deeply concerned about federal and state budget reductions needed to achieve balanced budgets at their levels. For counties and their property tax payers,

these losses in anticipated revenue may translate to increased demands on property taxes at the local level.

Counties are ready for changes in health and human services programs which will improve their ability to serve citizens in need in a cost-efficient and effective manner. This certainly includes the opportunities to involve the private sector in service delivery.

To ensure that Minnesota continues to have the health and human services systems essential to a successful future, the Association of Minnesota Counties believes the following are essential:

- A guaranteed minimum benefit level must be available throughout the state which ensures that basic needs of families and individuals are met.
- Counties must be involved with the state in decisions regarding the implementation of federal changes in program requirements to ensure flexibility and administrative streamlining.
- State block grants in social service and health programs which pass funding directly to counties must be available.
- Federal and state policies which empower counties and their communities to efficiently and effectively use funding must exist.

As a state, Minnesota cannot afford to overlook the opportunities to improve the efficiency and effectiveness of government services wherever possible. Counties have long argued that reductions are desperately needed in federal and state rules and regulations if services are to be improved.

At the same time, the state must move cautiously to ensure that the costs for care of those truly in need, those unable to care for themselves and have no family to which to turn, are met on a statewide basis and not simply shifted to individual counties.

HOW WELFARE PLANS COMPARE

(A look at key features of House and Senate welfare plans, and President Clinton's)

	HOUSE	SENATE	CLINTON
Ends federal guarantee of aid to the poor	Yes	Yes	No
Gives states block grants to run cash programs	Yes	Yes	Not Opposed
Requires continued spending of state money	No	Yes	Yes
Ends federal guarantee of food stamp aid	State option	State option	No
Recipients must work after two years of benefits	Yes	Yes	Yes
States must help provide child care to working recipients	No	To be decided	Yes
Sets five year lifetime limit	Yes	Yes	No
Denies cash aid to children born to teen mothers	Yes	State option	No
Denies increase in benefits to recipients who have more children	Yes	State option	No
Denies aid to most legal non-citizen	Yes	For those coming after law is enacted	No

(White House Estimate)

	Number of Beneficiaries '94	Reduction in 2002	Reduction between	Increased Or Cost, 19	ut-of -Pocket 96-2002
)	(millions)	1996-2002 (millions)	Per Beneficiary	Per Couple
State	62,300	1264	4534	\$2,900	\$5,600
Anoka	13,700	32	114	\$3,250	\$6,500
Becker	5,100	9	31	\$2,700	\$5,400
Beltrami	4,800	9	33	\$2,675	\$5,350
Benton	3,000	5	19	\$2,700	\$5,400
Big Stone	1,700	3	10	\$2,600	\$5,200
Blue Earth	8,200	12	45	\$2,600	\$5,200
rown	5,400	9	31	\$2,575	\$5,150
Carlton	5,300	9	32	\$2,576	\$5,150
Carver	4,300	9	32	\$2,900	\$5,800
Cass	4,800	9	34	\$2,625	\$5,250
Chippewa	2,800	4	14	\$2,400	\$4,600
Chisago	4,400	10	36	\$2,875	\$5,750
Clay	6,700	13	45	\$2,850	\$5,700
Clearwater	1,700	3	11	\$2,550	\$5,100
Cook	800	1	5	\$2,675	\$5,350
Cottonwood	3,100	5	19	\$2,600	\$5,200
Crow wing	9,500	18	64	\$2,850	\$5,700
vakota	18,000	38	136	\$3,050	\$6,100
Dodge	2,200	5	19	\$2,800	\$6,600
Douglas	6,200	9	33	\$2,550	\$5,100
Faribault	4,100	7	26	\$2,726	\$5,450
Fillmore	4,700	10	36	\$2,660	\$5,300

(White House Estimate)

,	Number of Beneficiaries '94	Reduction in 2002	Reduction between	Increased Ou Cost, 19	
	74	(millions)	1996-2002 (millions)	Per Beneficiary	Per Couple
Freeborn	6,700	11	40	\$2,725	\$5,450
Goodhue	7,000	13	48	\$2,750	\$5,500
Grant	1,700	3	10	\$2,675	\$5,350
Hennepin	137,400	322	1156	\$3,225	\$6,450
Houston	3,400	5	19	\$2,550	\$5,100
Hubbard	3,200	7	24	\$2,850	\$5,700
Isanti	3,000	7	25	\$2,775	\$5,550
Itasca	7,500	14	51	\$2,750	\$5,50
Jackson	2,300	4	13	\$2,675	\$5,350
Kanabec	2,100	4	14	\$2,700	\$5,400
Kandiyohi	6,600	10	35	\$2,525	\$5,050
Kittson	1,400	2	8	\$2,500	\$5,000
Koochiching	2,900	5	19	\$2,625	\$5,250
Lac qui Parle	2,200	3	12	\$2,450	\$4,900
Lake	2,100	4	14	\$2,925	\$5,850
Lake of Woods	800	2	6	\$2,600	\$5,200
Lesueur	4,200	7	26	\$2,675	\$5,350
Lincoln	1,900	* 3	12	\$2,650	\$5,300
Lyon	4,300	7	26	\$2,600	\$5,20
Mc Leod	5,100	9	33	\$2,750	\$5,500
Mahnomen	1,100	2	6	\$2,450	\$4,900
Marshall	2,300	4	15	\$2,700	\$5,400
Martin	4,900	8	29	\$2,675	\$5,350
Meeker	3,800	6	23	\$2,700	\$5,400

(White House Estimate)

	Number of Beneficiaries '94	Reduction in 2002	Reduction between		ut-of -Pocket 96-2002
	74	(millions)	1996-2002 (millions)	Per Beneficiary	Per Couple
Mille Lacs	4,100	9	31	\$2,850	\$5,700
Morrison	5,300	9	34	\$2,875	\$6,350
Mower	8,700	16	59	\$2,800	\$5,600
Murray	2,100	4	14	\$2,700	\$5,400
Nicollett	3,000	5	17	\$2,600	\$5,200
Nobles	4,200	7	24	\$2,550	\$5,100
Norman	1,800	3	13	\$2,525	\$5,050
Olmsted	12,100	29	105	\$3,050	\$6,100
Otter Tail	10,900	. 19	68	\$2,625	\$5,250
Pennington	2,500	4	15	\$2,675	\$5,350
Pine	4,000	7	26	\$2,725	\$5,450
Pipestone	2,500	4	16	\$2,575	\$5,150
Polk	6,500	12	43	\$2,575	\$5,150
Pope	2,500	5	16	\$2,675	\$5,350
Ramsey	71,900	175	626	\$3,175	\$6,350
Red Lake	1,000	2	6	\$2,625	\$5,250
Redwood	3,900	6	21	\$2,425	\$4,850
Renville	3,800	; 6	22	\$2,475	\$4,950
·ce	6,400	12	41	\$2,750	\$5,500
Rock	2,100	3	12	\$2,550	\$5,100
Roseau	2,300	4	13	\$2,550	\$5,100
St. Louis	37,900	76	272	\$2,775	\$5,550
Scott	4,400	9	31	\$2,900	\$5,800
Sherburne	3,500	7	24	\$2,900	\$5,800

(White House Estimate)

,	Number of Beneficiaries '94	Reduction in 2002	Reduction between	1	ased Out-of -Poc' Cost, 1996-2002	
	94	(millions)	1996-2002 (millions)	Per Beneficiary	Per Couple	
Sibley	2,700	5	17	\$2,725	\$5,450	
Stearns	15,700	28	99	\$2,750	\$5,500	
Steele	4,900	8	30	\$2,725	\$5,450	
Stevens	1,900	4	13	\$2,800	\$5,600	
Swift	2,700	5	18	\$2,660	\$5,100	
Todd	4,300	7	25	\$2,600	\$5,200	
Traverse	1,200	2	7	\$2,675	\$5,350	
Wabasha	3,800	7	26	\$2,775	\$5,55	
Wadena	3,000	5	19	\$2,550	\$5,100	
Waseca	3,100	5	16	\$2,575	\$5,150	
Washington	9,200	19	67	\$2,950	\$5,900	
Watonwan	2,400	3	12	\$2,475	\$4,950	
Wilkin	1,400	2	8	\$2,675	\$5,350	
Winona	7,200	13	46	\$2,625	\$5,250	
Wright	7,700	16	58	\$2,825	\$5,650	
Yellow Medicine	2,900	4	14	\$2,475	\$4,950	

Source: US Dept

NOTES:

Number of beneficiaries: 1994 State beneficiaries: county number of beneficiaries estimated using 1992 distribution of beneficiaries by counties. Reduction in 2002 & 1996 - 2002: based on total savings in the Conference Agreement, allocated to the state and county by the historical distribution of expenditures. Increase in out-of-pocket cost: assumes that 50% of total cuts affect beneficiaries. Based on historical state share of Medicare outlays & enrollment. Extended forward with growth in the states' share of outlays & enrollment. Based on Medicare outlays by location of service delivery. The county estimates are based on the state estimates partially adjusted for local variation using the AAPCC. Variation in the cost per beneficiary reflects factors such as: (1) practice pattern differences; (2) cost differences: (3) differences in health status? and the number of very old persons in the state; and (4) differences in the supply of health care providers.



Public Health

County Government Responsibilities and Authority

County government has a general constitutional responsibility to protect the welfare and safety of its residents. In addition, specific responsibilities of county government for public health are defined in the Local Public Health Act and other statutes.



Under the Local Public Health Act, the county board can implement the responsibilities and authorities of a Board of Health, or delegate these responsibilities and authorities to a Community Health Board (CHB) or Board of Health which it establishes.

A county board may adopt ordinances for all or a part of its jurisdiction to regulate actual or potential threats to the public health, unless the ordinances are pre-empted by, in conflict with, or less restrictive than standards in state law or rule. The State Commissioner of Health may enter into an agreement with any local board of health to delegate all or part of the licensing, inspection, reporting and enforcement duties authorized by certain state laws.

Public Health Functions

County government public health functions include assessment of community needs, planning and policy development of programs to meet those needs, and other functions to assure that individuals, families and communities receive quality and cost-effective health services.

The core functions of county public health involve promotion of healthy behaviors, reaching out to link high-risk, disadvantaged persons to needed services, and monitoring the health status of individuals and the entire population. Based on local community assessment and policy development, there is flexibility to design and implement programs to meet locally-determined public health goals.



Protection of the public's health includes protection of the environment, work places, housing, food and water, prevention of epidemics and response to disasters. Through the mobilization of community action for health, county government works to assure the quality, accessibility and accountability of health services to ensure the public's health.

Community Health Services Programs

A Community Health Services subsidy from the state is provided to a county or group of counties with a minimum population of 30,000 which is organized as a Community Health Board or Human Services Board.

Multi-county Community Health Boards are organized under joint powers agreements with a wide variety of organizational structures. All 87 counties participate in the Community Health Services subsidy program.

Almost all counties also have a single county department of Public Health. Through the joint powers agreements, counties are able to cooperate on one or more public health programs to provide efficiencies and cost-effective programming. Many county public health departments also

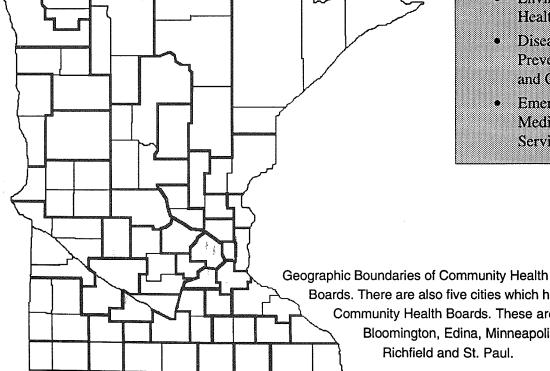
have cooperative programming with the schools, cities, social services, corrections, jails and other county departments.

The health of our citizens must be promoted and protected.

> Association of Minnesota Counties 1995-96 Legislative Platform

Community Health Services **Programs** under the Local Public **Health Act**

- Family Health
- Home Health
- Health Promotion
- Environmental Health
- Disease Prevention and Control
- Emergency Medical Services



Boards. There are also five cities which have Community Health Boards. These are Bloomington, Edina, Minneapolis, Richfield and St. Paul.

Powers & Duties of a Board of Health and a Community Health Board

(contained in Minnesota Statute 145A.03-145A.10)

A Board of Health must:

- Enforce laws, regulations and ordinances pertaining to its powers and duties within its jurisdictional area.
- Make investigations and reports and obey the instructions of the commissioner to control communicable diseases.
- Order the removal or abatement of a public health nuisance, and if the nuisance is not abated, must have the nuisance abated or removed at the expense of the property owner (see the Public Health Nuisance Control Guidelines, January 1992).
- Have at least five members, must elect a chair and vice chair, and must hold meetings at least twice a year.
- Must not deny services because of inability to pay, and must not refuse or neglect to perform a duty on penalty of misdemeanor.

A Board of Health may:

- Enter into agreements: a) with the commissioner to perform certain licensing, inspection, reporting and enforcement duties; and b) to authorize townships, cities or counties within its jurisdiction to establish a Board of Health and may then delegate certain powers and duties to the newly-formed Board of Health. Such delegations must be approved by the Commissioner of Health.
- Form a Board of Health through joint powers agreements and withdraw from the agreement with proper notice; and establish a health department, employ persons as necessary, and appoint, employ or contract with a medical consultant to receive appropriate medical advice and direction.
- Acquire property, accept gifts and grants or subsidies, and establish and collect reasonable fees. However, access to services provided by the Board of Health must not be denied because of inability to pay.
- Contract to provide, receive or ensure provision of services; enter a building, conveyance or place where a cause of preventable disease is reasonably expected to exist in order to enforce public health laws, ordinances or rules; and seek an injunction to enjoining the violation of statute, rule or ordinance.

A Community Health Board has all the powers and duties of a Board of Health. In addition, a Community Health Board must:

- Prepare and submit a written community health plan to the Commissioner of Health. As part of the plan it must assess community health status and encourage full community participation; state the community's health goals and objectives according to priority; and include projected annual budgets for expenditures.
- Appoint, employ or contract with a medical consultant.
- Meet personnel requirements established for the Community Health Service administrator and the medical consultant.
- Ensure that community health services are accessible to all persons on the basis of need.
- Prepare and submit an annual budget to the commissioner for the expenditure of local match, subsidy and other sources of funding.
- Compile and submit activity and expenditure reports to the commissioner, using forms and instructions approved by the commissioner.
- Appoint a Community Health Advisory Committee which, in turn, must adopt bylaws or operating procedures.

A Community Health Board may:

- Recommend local ordinances to a county board or city council.
- Appoint a member to the State Community Health Services Advisory Committee.



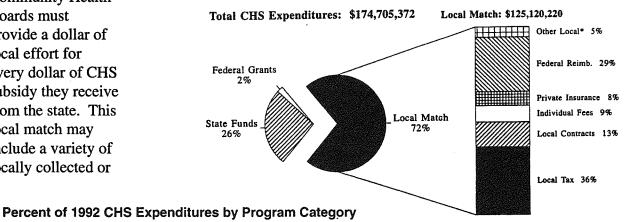
SOURCE: Community Health Services Handbook

Community Health Services Funding

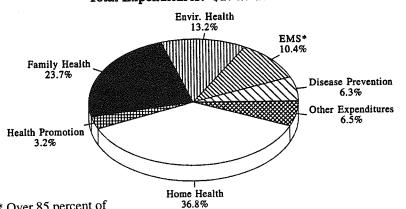
The community health services (CHS) system is currently financed by a combination of local, state and federal sources. Total reported expenditures from all sources exceeded \$198 million in 1993.

Community Health Boards must provide a dollar of local effort for every dollar of CHS subsidy they receive from the state. This local match may include a variety of locally collected or

Funding Sources for Community Health Services in 1992



Total Expenditures: \$174.7 million



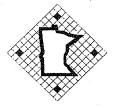
generated revenues, such as fees for service, tax levies, Medicare and other reimbursement, gifts, and certain grants. In 1993, the local match provided by Community Health Boards represented 75 percent of reported spending from all sources.

* Over 85 percent of EMS expenditures were by Hennepin County.

1992 CHS Expenditures by Program Category							
Program	Amount	Percent	Counties/Cities				
Disease Prevention & Control	\$11,019,679	6.3%	92				
Emergency Medical Services	\$18,217,207	10.4%	69				
Emergency Medical Services Environmental Health	\$22,984,988	13.2%	81				
Family Health	\$41,337,545	23.7%	92				
Health Promotion	\$5,527,270	3.2%	92				
Home Health !	\$64,332,917	36.8%	91				
Other	\$11,285,766	6.5%	82				
TOTAL	\$174,705,372	100%	92				

SOURCE: Community Health Services in Minnesota: 1994 Report to the Legislature; Minnesota Department of Health, CHS Division





Social Services

Social services are programs which serve people with special needs or conditions. Eligibility for these programs is based on need, not income level. Social services in Minnesota include programs for the mentally ill, mentally retarded, the abused and neglected and their families, the elderly, the chemically dependent, and children (including day care programs).

The delivery and funding of social services in Minnesota is done through a "state-supervised, county-administered" system. Federal, state and local dollars are used to fund the various programs established by state and federal law or by county discretion. The state is responsible for the distribution of federal and state funds, standard setting and monitoring, technical assistance and some training. The county is responsible for the planning, administration and delivery of social services in Minnesota. Planning must involve the community at large. Administrative options are provided to counties in state law. Delivery of services can be done directly or indirectly through contracted services.

The Community Social Services Act

Counties have played a major role in ensuring the safety, health and well-being of their citizens since early in Minnesota's history. However, over the years, the exact nature of that duty has become more clearly defined and prescribed in state law and rule.

Under current law, the majority of county responsibilities and authorities related to social services are founded in the Community Social Services Act (CSSA) (Minnesota Statutes 256E).



This law was modeled after the Community Corrections Act and Community Health Services Act with one major exception: participation in CSSA is mandatory, not voluntary.

CSSA established a system of planning and delivery of social services administered by locally elected boards of county commissioners under the supervision of the Minnesota Commissioner of Human Services. Through community involvement in public hearings, county boards determine the specific county services to be provided, who will provide these services, and how the programs will be administered. Counties prepare CSSA plans which are submitted regularly to the State Department of Human Services. The state department must approve the plan before state funding is made available to the county.

Social Services Customers

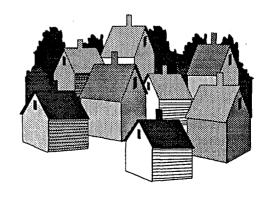
A variety of people are eligible for social services under CSSA. Some of these clients include:

- Families with children experiencing dependency, neglect or abuse
- Adolescent parents or adolescents who are pregnant
- Adults in need of protection
- Elderly persons having difficulty living independently and unable to care for themselves
- Emotionally disturbed children and adolescents
- Chronically and acutely mentally ill persons
- Persons with mental retardation or related conditions
- Drug dependent and intoxicated persons
- Low-income families in need of child care
- Other groups as determined by the county board.

The meaning of "County Administered"

In order to serve these target populations, counties are required to provide the following services through direct delivery or contract.

- Public information about the problems of the target populations in order to increase public awareness and understanding as well as to assist persons seeking services.
- Assessment of the needs of the persons requesting services, including a determination of needed services.
- Protection for persons in hazardous situations.





- Appropriate supportive and rehabilitative services, preferably within the clients' home or community.
- Access for physically handicapped or impaired persons to needed activities.
- Case management of clients.

In addition, a county board must determine how to involve citizens in the planning process, approve a biennial social services plan and amendments, and distribute funding.

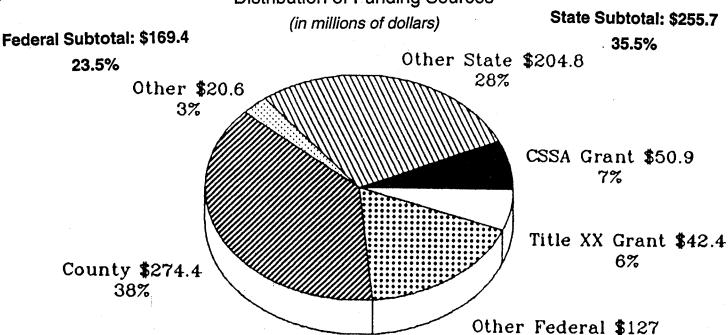
There are various models for county organizational structure to provide social services. A county may act individually or join with neighboring counties to provide social services. A county may act as the welfare board, may establish a separate welfare board or may establish a human services board.



18%

County-Administered Social Services, 1991

Distribution of Funding Sources



CSSA: Signpost to the Future

The Community Social Services Act was developed on the premise that involving citizens in planning for services and

having the level of government closest to the citizens manage and administer these services was the best model for providing

effective social services. During most of the 1980s, many argued that CSSA was consistently undermined by the state. Through these

years, the state passed laws and rules which provided for more state control of the administration of CSSA programs. Also during this time, categorization of funding, i.e.,

earmarking state funds for specific purposes rather than providing block grants which counties could distribute according to local needs, became the rule.

The 1990s, however, has begun to see a return to local determination of services. The federal and state governments are "reinventing" government services, redefining the role of government in the social services area, and enacting welfare and health system reforms. As they do this, the concepts found in CSSA—block grants, local determination and flexibility—point toward a new, stronger role for local governments in these areas.





The State Budget and the Potential for Property Tax Reform

Most people hope that property tax reform will mean lower property taxes in their own community and on their own property. In addition, many believe that increasing the state's share of education funding is one way to accomplish this.

However, the following analysis of the state's budget projections suggests that perhaps the most that can be achieved through major reform of the state/local fiscal system is a reduction in the size of future property tax <u>increases</u> that might otherwise be unacceptable. Similarly, reform may be essential to merely maintain the current level of state funding for schools and other local governments.

The imbalance between state revenues and expenditures is growing.

The state is projecting a large and growing imbalance between revenues and expenditures. Figure 1 shows that state revenues are projected to increase from approximately \$14.8 billion in the 1992-1993 biennium to over \$18.9 billion by 1998-1999. Unfortunately, the projected growth in expenditures is even larger.

State Revenues and Expenditures

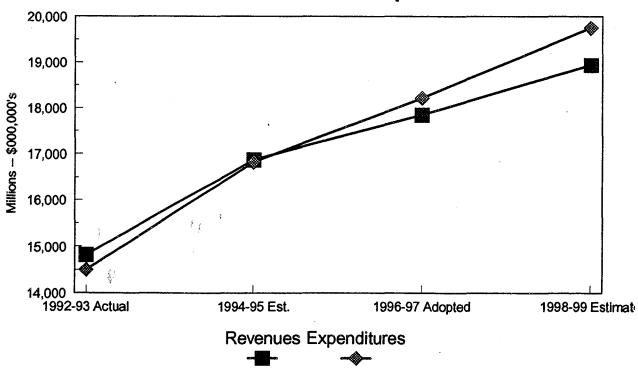
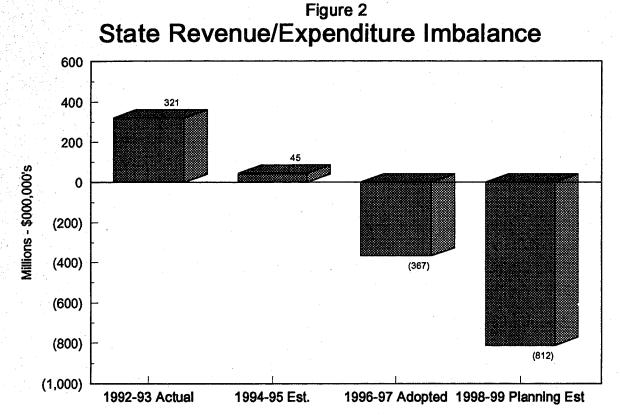


Figure 2 shows this growing imbalance between state revenues and expenditures. While revenues exceeded expenditures during the 1992-1993 biennium, this situation is reversed in the budget just adopted. The \$367 million imbalance for 1996-1997 is covered in the current budget by a reduction in the state's budget balance. By the 1998-1999 biennium, the imbalance is projected to increase to \$812 million. The state's budget balance is not sufficient to cover that shortfall.



Most of these figures are from information contained in a Department of Finance report on the 1996-1997 adopted budget. The projections are based on current law and the most recent economic forecast. The figures do not include the additional shortfalls that could result from federal budget cuts or from an unforeseen recession.

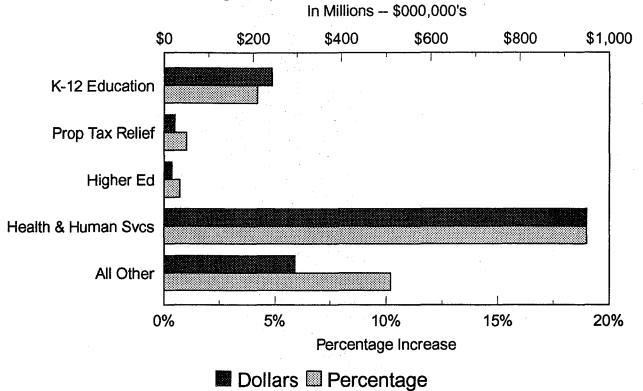
Health and human services spending projected to rise most dramatically.

Figure 3 shows the projected state spending increases in 1998-1999 compared to the current biennium in several broad spending categories. The largest increase in both percentage and real dollar terms is in health and human services. This projected increase reflects anticipated higher caseloads and higher costs, but does not include the impacts of federal cuts likely in this area.

The second largest spending increase in the miscellaneous "other" category includes criminal justice (\$122 million) and debt service (\$133 million). Spending increases projected for all other areas of the state budget are relatively small.

Projected Change in State Spending

1996-97 Budget to 1998-99 Planning Estimates



The projections include a reduction in per pupil general education funding.

The education finance bill passed by the legislature in 1995 included a reduction in per pupil unit general education revenue for the 1998-1999 biennium. It also includes a reduction in the per pupil unit weighting for secondary students and a cap on categorical programs. Although the projections include an increase to reflect growth in the number of students, the amount of revenue available per student would decline under current law and these projections. An additional \$200-\$300 million or more per year of either state money or property taxes would be required to restore constant funding, plus a 1% or 2% annual increase for inflation.

The projected budget imbalance could become worse.

Several factors could make the projected \$812 million budget imbalance in 1998-1999 even worse. These factors include:

- Legislative action may prevent **education spending** cuts. If the cuts in current law are not realistic, the new money will have to come either from the state budget or from higher property taxes.

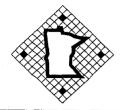
- An unforeseen recession could cause revenues to be substantially below estimates. Revenues only 3% below projections could add more than \$500 million to the projected shortfall.
- **Federal cuts** of \$300-\$500 million are likely according to some estimates, but are not reflected in the state budget projections.

What does this mean for counties, for property tax relief and fiscal reform?

The state relies on counties for many functions, and counties rely on the state for a significant portion of their funding. For that reason, counties must take a keen interest in how the state balances its budget and how it finances K-12 education. The following are some of the key issues that will be considered over the next few years:

- Health and human services spending increases are a major driving force behind the state budget projections. This fact, plus impending cuts and changes in federal programs will force some restructuring. These changes will affect how counties do business, the demand for locally funded services, and the amount of money counties receive from the state.
- General property tax relief programs such as Homestead and Agricultural Credit Aid (HACA) are one area the state may look to for savings to help fund other needs such as health care costs or K-12 education.
- Property tax reform and K-12 education funding are perennial interests at the legislature, and several business organizations may join in the effort to create change over the next few years. While lower property taxes are always a desired outcome, major change may be required just to prevent dramatic increases. As always, funding for K-12 education will compete with other programs for state dollars.
- The balance between state taxes and local property taxes will continue to be a hot political issue. The budget projections suggest that if state taxes are not increased substantially, services will have to be cut <u>and</u> responsibilities and costs will have to be shifted onto local governments. Since this could mean much higher property taxes, there will be debate about whether state or local taxes should be increased.

Although this fiscal picture looks grim, fiscal stress can also lead to meaningful change. Even if local and state taxes have to be increased, it is also likely that the state and local governments will do more to restructure the way services are funded and provided. Local government officials must participate in this process of change to help assure that it is beneficial for their taxpayers and their local communities.

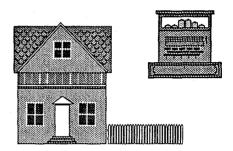


County Revenue

In Minnesota, local governments derive the majority of their funding from property taxes and from state and federal grants. Fees, fines, forfeitures, sale of public lands, investments, gaming revenues and special assessments are other sources that augment these major revenue sources.

Property Tax

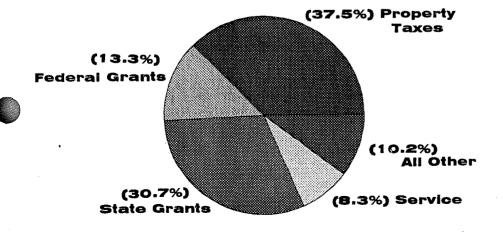
The property tax is the chief source of revenue for Minnesota counties. Most counties receive between 30 and 50 percent of their revenues from property tax collections. All property except that owned by governments, churches, charitable institutions and certain other tax exempt entities, is subject to the "ad



valorem" property tax. The ad valorem tax is a tax based on the value of an undivided piece of property or building.

Minnesota has one of the most complicated property tax systems in the nation. Property taxes are levied by counties, cities and school districts, and some special purpose taxing jurisdictions such as watershed districts. County commissioners have the power to raise the county property tax levy, i.e., the amount of money which homes, businesses and land within the county will pay, if additional income is needed to fund county programs and services. However, city and school district officials also levy taxes on property within the

Major County Revenue Sources 1993



county. The state establishes the class rates, or the percentage of each property's market value subject to taxation. For example, the class rate for low value homes is 1.0 percent while the class rate for most commercial property is 4.6 percent. These class rates are one factor that makes Minnesota's property tax system so complex.

State and Federal Grants

Grants from the state and federal government are another large source of revenue for counties. Generally, these grants assist the county in providing and paying for mandated services. However, the amount of the grant is often insufficient to cover the full cost of services, and the county must supplement the state or federal revenues with local property tax dollars.

Categorical aids and block grants are the two basic categories of grants. They differ primarily in terms of the amount of flexibility they offer the county board.

Categorical aids are the most restrictive, with the money provided on the condition that it is spent to provide specific services. Often, the purpose of a categorical grant and the associated mandate is to increase spending for specific programs.

Block grants provide the county board with greater flexibility in using the money. In fact, some block grants are intended to provide property tax relief by replacing local property tax dollars. Community Social Services Aid and Criminal Justice Aid are two programs of this type. These grants are intended to help counties pay for social services and criminal justice activities, and to help counties reduce the amount of property taxes levied for these purposes.

The distinctions between categorical aids and property tax relief are not always clear. One of the larger aids to counties, the County State Aid Highway money, has characteristics of both a block grant and a categorical aid. It reduces the property tax cost for county highway maintenance, the money must be used for county highways, and there are specific requirements and highway standards that accompany the money.

Fees

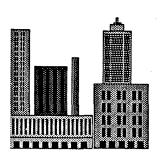
The law permits certain fees to be charged for services provided by various county departments. Counties charge fees for, among other things, examining the record for taxes



due, serving and filing legal papers in court actions, and renewing licenses. Most of the money generated by these fees go into the county's general revenue fund. Counties, acting as an agent of the state, also collect fees set by the state. In some instances, such as for game and fish licenses, the law allows counties to keep a small portion of the fees collected when acting as an agent of the state.

Homestead/Agricultural Credit Aid (HACA)

Homestead Agricultural Credit Aid (HACA) is a property tax relief program implemented by the State of Minnesota. It is the successor to the old homestead credit aid. Under



this program, the state compensates all local taxing jurisdictions for various classes of property that have reduced class rates and tax capacities. This program also gives tax relief to non-homestead property, i.e., property that is not owner-occupied. Without a program like HACA, lowering the class rates would shift tax burden onto other taxpayers,





resulting in higher tax rates and no real property tax relief.

Every HACA dollar that the state pays to a county is one less dollar to be paid by county property taxpayers. HACA also helps counties pay for the many county services that are important to the state. Some counties receive very little HACA, due to trade-offs for various state takeovers of programs such as public defender and court costs. Counties received approximately \$177 million in HACA payments in 1993, approximately \$196 million in 1994, and approximately \$181 million in 1996. The reduction in 1996 is due to state budget cuts and a \$10 million transfer into Criminal Justice Aid. They are scheduled to receive \$195 million in 1995.

Other Revenue Sources

Fines and forfeitures of bail money are paid into a county's general fund. Some of this money is shared with the State of Minnesota as payment for state takeovers of certain judicial districts.

Counties can assess property owners with a special assessment if their property benefits from county-made improvements. Such special assessments account for a small amount of county revenue.

Some counties have pursued an aggressive program of investing county funds not needed immediately and have yielded considerable returns on their investments. In most cases, the

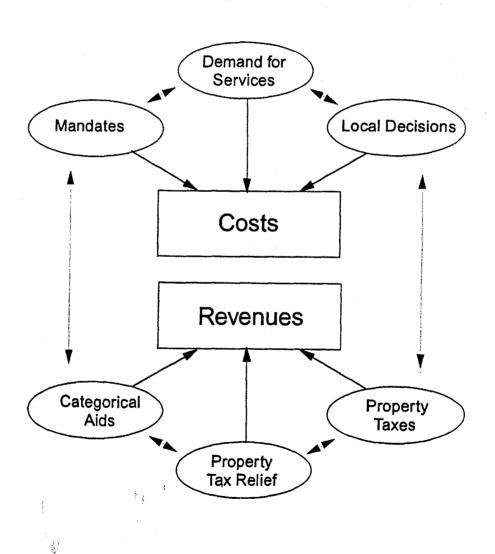
law requires that income from such investments be used to support county expenditures. Counties can also invest funds not currently needed for cash flow purposes (i.e., funds needed on hand to pay bills as they become due) in securities issued by the U.S. government, the State of Minnesota, or any political subdivision or municipality therein subject to certain conditions and repurchase agreements as laid out in Minnesota statute.



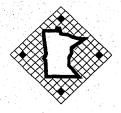
The State/County Fiscal Relationship

County revenues, particularly state aid for counties, help provide sources of funding other than property taxes for county programs and services. The "property tax relief" counties get from the state in the form of state aid is complicated by the fact that many county programs are mandated by the state and state aid is often earmarked for specific uses (called categorical aid).

The state/county fiscal relationship is further complicated by the role of these program mandates and related categorical aids in county budgets. Frequently, decisions made by the legislature's human services, judiciary and other spending committees have a dramatic impact on county property taxes. Unfortunately, the state's property tax relief programs are often inadequate to offset the property tax increases forced by these other state program and spending decisions.







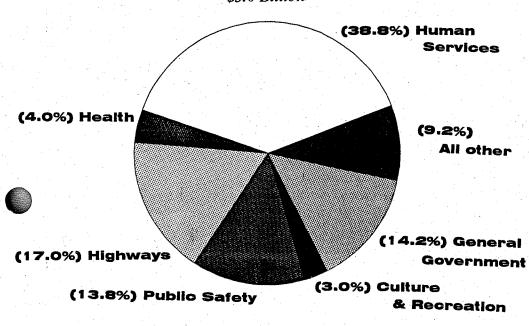
County Expenditures

Services Provided by Minnesota Counties

In 1993, counties spent over \$3 billion for services ranging from child welfare to highway maintenance. For many activities, especially in the human services area, counties are an administrative arm of the state, carrying out and implementing state programs. Costs for other services, such as jails, probation and related court services, are also often directly tied to state decisions and requirements.

The 1993 County Governmental Expenditure chart below shows the range of services counties provide. Although there are some accounting and reporting differences among counties, these major categories present a good overview of county government spending. As is shown in the chart, human services spending is by far the largest category, with total costs of over \$1.1 billion in 1993. Following is a general description of the programs and services included in each major category of county expenditures.

1993 County Governmental Expenditures



Human Services

Many of the direct income maintenance payments to individuals were taken over by the state, and no longer appear as county expenditures. Remaining county costs include administration of these income maintenance programs, plus a broad range of other human and social service programs. These include family and child welfare services and the growing costs for out-of-home placement of iuveniles.

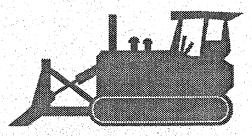


Health

This category includes costs for public health, vital statistics, environmental health services such as health inspections, and related heath services.

Highways

Counties are responsible for the maintenance of county roads, including County State Aid Highways. Some state aid is provided for this. Maintenance services, such as snow plowing, and capital outlay for construction are both included here.



General Government

This is a broad category that includes many traditional county functions such as administration of the property tax system, property assessment, governance and management costs, planning and zoning, the county attorney and courts, and general purpose county building costs.

Public Safety

This is a growing category that includes the county sheriff, probation services, the county jail, and related corrections and public safety costs. Tougher crime bills at the state and federal levels will increase future county public safety costs even more.

Culture and Recreation

This category includes county costs for parks, recreation programs, libraries, and related services. These local discretionary services make up only 3 percent of total county spending.

Other

The costs lumped together in this category include some important county functions such as sanitation and recycling, conservation, economic development, and debt service. Some of these costs, such as debt service on new jails, are growing rapidly.

In addition to these governmental costs, some counties also have separate enterprise funds for their waste management, hospitals, nursing homes and other activities. The largest of these activities is the Hennepin County hospital with expenditures of over \$260 million. Total enterprise expenditures for all counties exceeded \$600 million in 1992. These enterprise activities are not reflected in any of the accompanying charts.

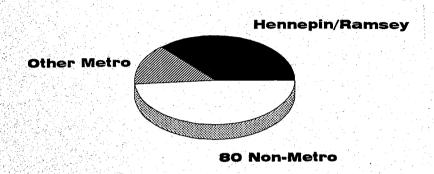


Regional differences.

There are some regional differences in spending patterns. The chart at right shows the large share of total county spending due to the activities of Hennepin and Ramsey counties. Because these counties represent such a large share of the state's total population, their spending patterns can skew statewide totals and obscure other patterns.

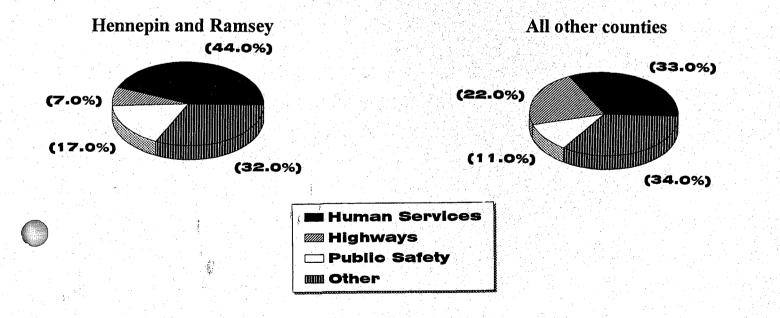
The Regional Differences in 1993 County Spending chart below shows that one major regional difference in spending is the greater cost for

Total 1993 County Expenditures by Region



highways in counties other than Hennepin and Ramsey. Conversely, Hennepin and Ramsey counties spend much more on human services. These spending differences are due to differing circumstances, demographics, needs and demand for services by the residents of these counties.

Regional Differences in 1993 County Spending



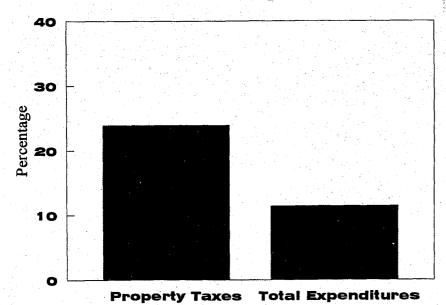
Trends and issues for the future.

Historical comparisons can be misleading because of significant changes in the way that spending has been reported. The state takeover of income maintenance payments to individuals is just one example of such a change. There have been others. All of these distort year-to-year comparisons.



Nevertheless, it is clear that county property taxes continue to increase. The 1989-1993 Change in County Taxes and Spending chart here shows that county property taxes increased by nearly 27 percent in the four years from 1989 to 1993, or nearly 6 percent per year on average. This exceeded the increase in total county spending. This may be due in part to the shift of some costs (and corresponding state aid amounts) back into the state budget. However, it also suggests that state and federal aids may not be keeping pace with the cost of the services counties must provide. Cuts in federal

1989 - 1993 Change in County Taxes and Spending



aid will likely accelarate this shift in costs onto property taxes.

There is no comprehensive data to demonstrate what has caused the largest county property tax increases. However, piecemeal information from the counties suggests that probation, jail and related public safety costs are one area where the demand for services is outstripping the ability to pay. Child welfare costs and the cost of out-of-home placement of juveniles are also increasing dramatically for some counties. And of course, federal cutbacks will also have a major impact on county budgets. Further analysis of costs and service trends in these and other areas will be important to avoid fiscal crises and unacceptable property tax increases for counties.

Please Note: All data referenced in this publication is based on the State Auditor's report on the Revenues, Expenditures and Debt of Minnesota Counties for 1992.





September 10, 1995

Representative Lyndon Carlson 379 State Office Building Saint Paul, MN 55155

Representative Ann Rest 443 State Office Building Saint Paul, MN 55155

Re: School finance/property tax reform task force

Dear Representatives Carlson and Rest:

The Association of Minnesota Counties and counties in general have a vital interest in how the state funds schools, and we will be closely following the recommendations of your task force on this subject.

I have appointed a task force of county officials within AMC to work over the next few months to develop specific positions and proposals on state/local fiscal reform, including positions and policies on increased state funding for schools. We believe it is especially important for counties to be involved in this issue at this time for the following reasons:

- Most of the services counties provide are also state priorities, and many county services are provided directly on behalf of the state. Continued state financial support for corrections, health and human services and other county functions is vital to maintain fairness for property taxpayers.
- State costs for health and human services programs are the fastest growing sectors of the state budget. The restructuring of these programs may be needed to prevent future state budget crises and could also have significant property tax impacts.
- The federal budget cuts on the horizon will also affect the health and human services programs that counties and the state provide in partnership with each other. These federal cuts may also have serious consequences for property taxpayers.

Education finance is one key piece of the state/local fiscal partnership. However, the partnership between counties and the state is also important, with equally large implications for

September 7, 1995 Representatives Carlson and Rest page 2

the state budget and local property taxpayers. We strongly believe that education finance reform should only be considered in the larger context of the state's fiscal relationship with all units of local government and its commitment to the provision of quality corrections, health and other services provided by counties for the state.

We have not asked to testify on behalf of counties or AMC at your task force meetings in Greater Minnesota in order to allow that time to be used by local citizens in those areas. However, we do intend to participate in this discussion. To that end, we look forward to individual meetings on this subject with you and other legislators, and for an opportunity to testify before the task force if you schedule a meeting in Saint Paul later this fall or winter.

Very truly yours,

Colleen Landkamer
Blue Earth County Commissioner and President of AMC

cc: Task Force on School Funding & Property Tax Reform County Board Chairs



Excerpts from the Association of Minnesota Counties 1995/96 Legislative Policy Platform

Homestead and Agricultural Credit Aid (HACA) and other Property Tax Relief Programs

Minnesota Counties believe that HACA provides vital property tax relief that helps compensate counties for the reduction in tax base due to state policies that provide homestead tax relief. Reductions in HACA could force cuts in state programs administered by the county, which are important to the state, and could cause property tax increases.

- AMC opposes reductions in county HACA or other county property tax relief in order to increase funding for schools.
- AMC opposes reductions in county HACA or transfers of county HACA to other county programs (other than direct state takeovers of county costs), unless the transfer of money (a) preserves adequate county board flexibility in the use of the state money; (b) provides the same or a higher level of total state funding for programs controlled by county boards, while assuring that individual counties are held harmless; (c) requires no additional county levies or additional spending for new programs; and (d) maintains property tax relief as the primary purpose of the state funding.



Excerpts from the Association of Minnesota Counties 1995/96 Legislative Policy Platform

Basic Tax Principles

- Tax Base. Minnesota Counties support state policies that assure a strong and stable county property tax base..
- Revenue Adequacy and Taxpayer Impacts. Minnesota Counties support a county tax and revenue system that provides adequate revenues without placing unacceptable property tax burdens on county property taxpayers.
- County/State Fiscal Relationship. For many programs, counties are an administrative arm of the state, and the state has a direct connection and interest in most county services. In addition, reasonable funding for some county services can ultimately reduce state costs for welfare and corrections. AMC supports increased funding for county aid programs...as a high priority for the state that can help reduce future state costs.
- Flexibility and Local Autonomy. Flexibility and local autonomy in taxing and spending decisions are important to assure the most cost-effective use of state and local resources. AMC supports policies and state aid programs that allow county boards the flexibility needed to target their resources to local needs and to find creative solutions to best meet those needs.
- Simplicity. Simplifying the property tax and state aid system is important to improve accountability and the ability of taxpayers and local officials to understand the tax and revenue system. Complexity also adds to county costs for administration of the property tax system. AMC supports policies to simplify the property tax system, make it more understandable, and lower the costs of administration.

HOUSE/SENATE SUBCOMMITTEE ON SCHOOL FUNDING AND PROPERTY TAX REFORM FRIDAY, OCTOBER 6, 1995 ROOM 15 CAPITOL 10:30 AM

The following members were present: Representatives: Rest; Goodno; Seagren; Wagenius and Senators: Johnson, DJ; Hottinger; Merriam; Olson; Pogemiller; Reichgott Junge; Scheevel.

Senator Johnson, DJ, Chair, called the meeting to order at 10:45 a.m. He introduced:

Gary Carlson, League of Minnesota Cities, who testified on "Federal Changes and City Property Taxes", please see Attachment #1. He reviewed the hand-out distributed to members.

Tom Erlichman, Director of Government Relations for the City of Minneapolis, addressed the committee. He distributed a hand-out entitled, "Federal Funds in 1995 City of Minneapolis Budget", please see Attachment #2. He reviewed specifics of the hand-out and responded to questions from the members.

Gene Ranieri, responded to inquiries from members of the committee regarding populations.

Chuck Armstrong, Director of Governmental Relations, City of St. Paul, testified on the City of St. Paul. He talked about property taxes, zero levy increases, health care benefits, working with counties and school boards, and effects of loss of federal funds. He concluded his testimony with a request for support from the Legislature.

Gene Ranieri, NAHRO (National Association of Housing Rehabilitation Organization), spoke regarding public housing, HUD, Section 8 Housing and potential reductions in programs. He also discussed property taxes as related to public housing. Mr. Ranieri expressed concern on affordable housing and the homeless, and the possible elimination of tax credit programs. He responded to questions from the committee members.

Tom Erlichman responded to inquiries from members of the committee.

Gene Ranieri at the request of members, indicated he will provide numbers on Section 8 housing and senior housing (total housing stock subsidies) in the state of Minnesota.

Matt Shands, Fiscal Analyst, House Committee on Taxes provided a hand-out to the members entitled, "Property Tax and K-12 Education Finance Reform Bills", please see Attachment #3. He reviewed the content of the information and clarified a change on the Table of Contents, #7; indicating reference as tax credits. The committee members complimented staff on the excellent work and format design of the charts.

Mike Latimore, Minnesota Business Partnership Education Director, testified before the committee. He referred to the hand-out entitled "Testimony to the School Finance and Property Tax Reform Task Force", please see Attachment #4. Mr. Latimore reviewed the contents of his written testimony and there was discussion on implications of recommended policies and an exchange between members of the committee representing the House and the Senate. There was further debate on the issues including education and school financing, homestead credits, business taxes versus homeowner, commercial/industrial taxes, and property tax reform.

PAGE 2 FRIDAY, OCTOBER 6, 1995

John James, Attorney from Minneapolis, testified on education funding and property tax reform. He discussed the breakdown in communities and individual responsibilities. He recommended committee members read books which he suggested, including "Death of Common Sense". Mr. James expressed caution on education reform. He spoke on property tax funding, the constitutional amendment proposal, real property taxes, business tax and commercial/industrial taxes. He concluded his testimony indicating the importance and value of "trust".

Terry Lindeke, Ramsey County Director of Internal Governmental Relations, distributed a booklet entitled, "Joint Property Tax Advisory Committee" (JPTAC), prepared by the Fiscal Reform Project Steering Committee, please see Attachment #5. Ms. Lindeke expressed the need to look at the overall picture, in light of the fact that we are in a time of constant change.

Dan Salamone, Minnesota Taxpayers Association, distributed a hand-out entitled "Suggested Property Tax K-12 Reform Plan Score Card", please see Attachment #6. He reviewed the content of the hand-out. He summarized the need for accountability, efficiency, equity, reliability and competition. There was further discussion and inquiries from the committee members.

Tim Flaherty, agreed to postpone his testimony scheduled for today and provide a presentation at the next hearing on October 23 at 7:00 pm at Hastings High school.

Representative Rest introduced a guest from Germany, Mr. Lorenz Yaks. She indicated Mr. Yaks has been in the United States and has an interest in taxation and environmental issues. Members of the committee members themselves to Mr. Yaks and indicated the geographic area which they represent in the State of Minnesota.

The meeting adjourned at 1:15 p.m. The meeting was taped.

Respectfully submitted,

Sue Larson

HOUSE/SENATE SUBCOMMITTEE ON

SCHOOL FUNDING AND PROPERTY TAX REFORM

October 6, 1995

10:30 a.m.

Room 15, Capitol

AGENDA

1. Effects of Federal Budget Cuts on Future Property Tax Levies.

Gary Carlson, League of Minnesota Cities Tom Ehrlichman, City of Minneapolis Chuck Armstrong, City of St. Paul Gene Raineri, NAHRO

2. Property Tax and School Funding Legislation Offered During the 1995 Legislative Session.

Matt Shands, Fiscal Analyst, House Committee on Taxes
Beth Kadoun and Mike Latimore, Minnesota Business Partnership
Terry Lindeke, Ramsey County/Joint Property Tax Advisory Committee
Dan Salamone, Minnesota Taxpayers Association
Tim Flaherty, Coalition of Greater Minnesota Cities
John James, Frederickson & Byron



3490 Lexington Avenue North St. Paul, MN 55126-8044



Federal Changes and City Property Taxes

The 104th Congress is currently considering expenditure reductions, tax cuts and a general restructuring of the federal government's responsibilities. Cities throughout Minnesota will be affected by the inevitable devolution of the federal government. Unfortunately, the House and Senate proposals are a volatile, moving target which makes accurate analysis difficult.

As you know, the 1996 federal fiscal year began on October 1 without a budget. Congress extended the appropriations for federal operations until November 13. In addition, current projections indicate that federal government will reach the \$4.9 trillion debt ceiling at approximately the same time. Failure to reach agreement on the budget as well as an extension of the debt ceiling would further confuse the situation for state and local officials.

Undoubtedly, additional pressure will be placed on the property tax. The magnitude of the pressure will certainly depend on the final results of Congressional action. However, the impacts will also be less direct as state and local officials respond to the federal actions and decide which priority programs and services will be maintained and which are cut or eliminated.

Impacts on Residents

Medicare and Medicaid reductions will have a direct impact on poor and elderly Minnesotans. Welfare reforms being discussed will arguably bring about the most dramatic changes in the direction of the nation's safety net programs in more than half a century. These changes would leave state and local governments with more responsibility and liability, but fewer federal resources to finance the commitments. In addition, possible reductions in the earned income tax credit could also adversely impact poorer Minnesotans.

Impacts on local economies

The discussions currently occurring in Congress are focusing on dramatic reductions in Medicare and Medicaid funding. In many of the smaller communities around the state, aging populations are dependent on resources from these programs for their health care needs. As these programs are cut, local hospitals in many of the smaller communities around the state will experience their own budget problems. If hospitals are forced to close or reduce services, many

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 rural residents could face health care access problems and the economic vitality of many communities could suffer.

Impacts on Cities

Generally, the impact of Congressional actions on city operations will be indirect. Since the early 1980s, federal revenue sharing programs with cities have been dramatically reduced. It currently appears that remaining federal programs such as the Community Development Block Grant (CDBG) may continue to receive funding at a constant level in the new federal budget. However, many cities continue to rely on state revenue sharing programs such as LGA and HACA to finance their day-to-day operations. As the state budget is stressed by federal cuts, these city programs could be targeted for reductions or elimination.

In addition, potential federal tax cuts could affect Minnesota state income tax revenues. Minnesota's definition of income for tax purposes mirrors the federal standard. Further reductions in revenues for Minnesota's already stressed budget will heighten the need to reprioritize the state's budget and this could impact LGA and HACA.

The cost of local government borrowing to finance public improvements could also increase. Congress is discussing a new individual retirement account program that could challenge tax exempt municipal bonds for investor's dollars. This could raise borrowing costs for all local governments in Minnesota.

Finally, as federal funding for county human service programs are cut, county tax increases will indirectly strain city budgets. Local officials often base their budget and property tax decisions on the aggregate tax burden imposed by the city, county and school district. If county or school taxes are dramatically increased, cities would have less ability to increase their property taxes.



3490 Lexington Avenue North St. Paul, MN 55126-8044

Excerpt from the October 1995 Minnesota Cities Magazine

October 6, 1995

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Special report: 1995 property tax data

GARY CARLSON

Continuing a long tradition, the League of Minnesota Cities is again publishing information for all Minnesota cities on the most recent property tax year. This data has become a frequently requested commodity from the League given the heightened concerns of local officials and taxpayers about property tax burdens, as well as the requirements of the truth-in-taxation process. We hope this information is both useful and timely.

The report is divided into five broad categories - tax base information, average tax rates, average market value tax rates, city aids and levies, and tax base composition. These categories represent the basic data necessary to compute the city tax rate, as well as information that describes each city from a property tax perspective. Please note that the data for each city spans two pages. The data contained in the table is defined in the column description section that follows. Although all data is used to compute 1995 property taxes, please note that property market values for the 1995 tax year are based on the assessor's estimates of market value from January 1994.

State-wide overview of 1995 property tax data

Market value trends

For many cities, the 1995 tax year may have marked the turnaround in the sluggish tax base growth of the early 1990s. Chart A shows that, overall, real and personal property market values within cities increased by 4.7 percent from 1994 to 1995. This growth represents both new construction, as well as inflationary growth in existing property values. This overall increase was led by increases in residential homestead value which increased by 7.5 percent from 1994 to 1995. However, there were notable exceptions to the overall tax base growth within the broad classes of property. The apartment property class actually experienced a 3.3 Chart A

Change in Total City Market Values

Taxes Payable 1994 to 1995

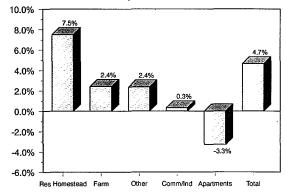


Chart B

Total City Market Values

Taxes Payable 1994 and 1995

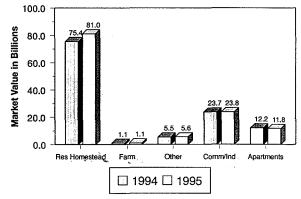


Chart C

Total City Market Values

Taxes Payable 1994 and 1995

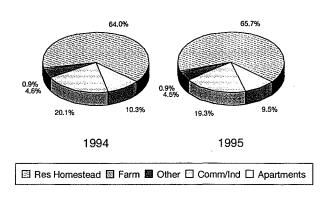


Chart D

Change in Total City Tax Capacities

Taxes Payable 1994 to 1995

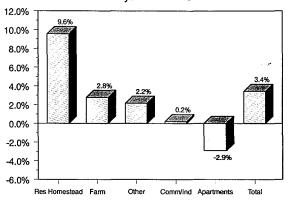


Chart E

Total City Tax Capacities

Taxes Payable 1994 and 1995

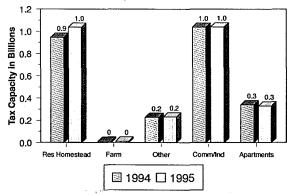
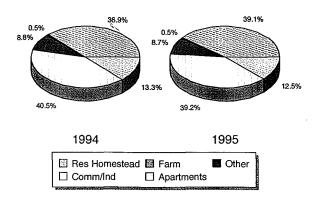


Chart F

Total City Tax Capacities

Taxes Payable 1994 and 1995



percent decline in market value. In addition, commercial and industrial property values were nearly flat with a very modest 0.3 percent increase statewide.

Chart B shows that residential homestead market value increased to \$81 billion in 1995 from slightly more than \$75 billion in 1994. Statewide, real and personal property market value in cities totaled \$123.3 billion in 1995 – up from \$117.9 billion the previous year.

As a proportion of the overall total market value in cities, chart C shows that residential homestead value increased from 64 percent to nearly 66 percent of the total value. This increase indicates that a greater share of the overall tax burden fell on city homeowners in 1995. On the other hand, both apartment market value and commercial and industrial market values declined as a percent of the total market value within cities, indicating that these classes bore a smaller share of the city property tax burden.

Tax capacity

Tax capacity represents the actual tax base available for taxation after the state's property classification system is applied to each property's market value. Chart D shows that statewide, total tax capacity increased by 3.4 percent while residential homestead tax capacity increased by 9.6 percent in 1995. This increase was significantly faster than the growth for all other broad classes of property and is partially due to the split classification of homestead property. The first \$72,000 of market value has a tax capacity of one percent while the balance has a tax capacity of two percent.

Total tax capacity increased by a relatively modest 3.4 percent in 1995. For the first time in many years, the property class rate structure was not modified by the Legislature and, therefore, the overall tax capacity growth was not affected by class rate changes. Tax increment financing (TIF) captured tax capacity was up by 0.7 percent from the 1994 level reflecting a slight rebound in commercial and industrial property values. Fiscal disparity contribution tax capacity for cities in the seven-county metro area declined by 13 percent from 1994. Taxable tax capacity increased by 5.9 percent from the 1994 level, reflecting

increased residential homestead property values and a modest rebound in commercial and industrial property values.

Chart E reflects the change in total tax capacity value within cities. In 1995, residential homestead tax capacity increased to \$1 billion – nearly equal to the total tax capacity of commercial and industrial properties. The tax capacities for all other broad classes remained nearly stable.

Chart F illustrates the relative share of the tax capacity base contained in the five broad classes of property. These charts also indicate the approximate share of the actual tax burden paid by owners of these classes of property. Residential homestead tax capacity increased from slightly less than 37 percent in 1994, to 39.1 percent in 1995. When compared to Chart C, the effect of the state's property classification system is dramatically illustrated. Although residential homestead property comprises nearly two-thirds of the total market value, it provides approximately 40 percent of the base for computing actual taxes. On the other hand, commercial and industrial property represents 19.3 percent of the total market value while it makes up nearly 40 percent of the tax capacity.

City revenue sources

City certified property taxes, including the portion of the levy generated through the fiscal disparity program for cities within the seven-county metro area, increased by a modest 4.9 percent over the 1994 levels (see Chart G). Local Government Aid (LGA) increased by 2.1 percent and Homestead and Agricultural Credit Aid (HACA) increased by 0.8 percent over the 1994 levels. Overall, city revenues from city certified property taxes, LGA and HACA increased by only 3.4 percent from 1994 to 1995. The portion of city property taxes generated through the fiscal disparities program decreased by 10.5 percent, or approximately \$7.5 million. This contributed to the net levy increase of 6.9 percent for 1995 city property taxes.

Charts H and I show the actual dollars of revenue and the relative proportions generated by these three sources of city revenues in 1995. City property taxes generated \$649.5 million, or 54.9 percent, while LGA and

Chart G Change in Major Revenue Sources

Taxes Payable 1994 to 1995

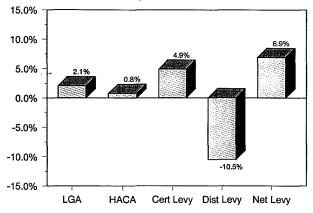


Chart H Change in Major Revenues

Taxes Payable 1994 to 1995

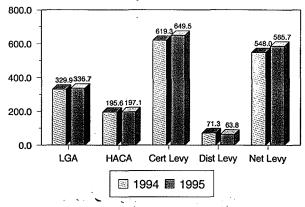
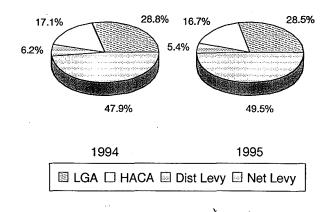


Chart I Composition of Major Revenues

Taxes Payable in 1994 and 1995



HACA together provided \$533.8 million, or 45.1 percent, of the total 1995 property tax and state aid revenue. Information on other city revenue sources will not be available until the state auditor's report on 1995 is available in 1996.

Property tax bill

Chart J shows the relative composition of the average city property tax bill. Cities continue to comprise slightly less than 20 percent of the average local property tax bill. On average, the property tax bill for other local units of government are paid to the county (28 percent of the average total bill), school districts (49 percent), and other local taxing authorities (3.5 percent).

Chart K illustrates that for a home valued at \$72,000, the average city property tax bill is \$191, up only slightly from \$190 in 1994. For this amount, the homeowner receives services ranging

from police and fire protection, to snowplowing and community parks. The total tax bill for this \$72,000 home was \$963 in 1995, up from \$941 in 1994.

Property tax information

The report represents a subset of the entire scope of property tax information collected annually by the League of Minnesota Cities. In addition to providing data in greater detail for all cities, we also maintain data on townships, school districts and counties. If you have any suggestions for improvements to the report, or questions about the content of the report, please contact Gary Carlson at the League office (612) 490-5600, or (800) 925-1122.

The payable 1995 property tax data for all cities is provided in a single, standardized format for all cities. The property tax data provided in this report is directly comparable to information provided in the October

1994 and November 1993 issues of the *Minnesota Cities* magazine. Property tax reports published by the League from earlier years were provided in a slightly different format. Beginning this year, the report will also be available in a separate, stand-alone format from the League.

This information has been assembled from a variety of sources, but is largely based on data that was collected and compiled by the Department of Revenue for the 1994 abstract of assessment of real and personal property and the 1995 abstract of tax lists. The League would like to thank the Property Tax Division of the Minnesota Department of Revenue for their assistance in collecting this information and preparing this report.

Column descriptions

1994 population - the 1994 population estimate for each city prepared by the Metropolitan Council and the state demographer.

Total tax capacity - the total tax capacity for taxes payable in 1995. Source: 1995 abstract of tax lists.

Power line tax capacity - the net tax capacity of 10 percent of the 200 KV power line for taxes payable in 1995. Source: 1995 abstract of tax lists.

Captured TIF tax capacity - the captured tax capacity within tax increment financing districts for taxes payable in 1995. Source: 1995 abstract of tax lists.

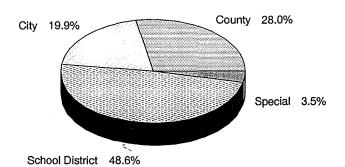
Fiscal disparity contribution tax capacity - the tax capacity contributed to the fiscal disparities program for taxes payable in 1995. Cities outside of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott and Washington counties are not affected by this program. Source: 1995 abstract of tax lists.

Taxable tax capacity - the taxable tax capacity for taxes payable in 1995. The taxable tax capacity is computed by subtracting the power line tax capacity, the captured TIF tax capacity, and the fiscal disparities contribution capacity from the total tax capacity of each city. This is the tax base used to compute the local tax rate. Source: 1995 abstract of tax lists.

Chart J

Average Property Tax Bill

Where the Tax Dollars Go-Pay 1995



Fiscal disparity distribution tax capacity - the tax capacity received from the fiscal disparities program for taxes payable in 1995. Only cities located within Anoka, Carver, Dakota, Hennepin, Ramsey, Scott and Washington counties are affected by this program. Source: 1995 abstract of tax lists.

Average tax rates - these columns provide the average 1995 tax rates for county, city, school and special districts within each city. Average tax rates are provided because the city may be overlapped by several school districts, counties or special taxing districts. For example, portions of St. Cloud are located within Stearns, Sherburne and Benton counties and within the Sauk Rapids (ISD #47) and the St. Cloud (ISD #742) school districts. Source: computed from data on the 1995 abstract of tax lists. Please note that the average total rate does not include market value-based referenda levies.

Market value tax rates - these columns provide the average 1995 market value tax rates for cities, counties and schools within each city. Beginning in 1993, newly-approved city and school referenda levies were applied to the market value rather than the tax capacity of each parcel. For taxes payable in 1995, one county, 11 cities and 112 school districts imposed market value referenda levies. This is up from nine cities and 80 school districts in 1994. Source: computed from data on the 1995 abstract of tax lists.

1995 LGA - the 1995 certified local government aid paid to each city. These amounts are the net of any tax increment penalties that may have been applied in 1995. Source: Department of Revenue spreadsheet.

1995 HACA - the certified 1995 homestead and agricultural credit aid paid to each city. These amounts are the net of any tax increment penalties that may have been applied in 1995. Source: Department of Revenue HACA calculations spreadsheet.

1995 city certified levy - the 1995 certified levy for each city. Source: 1995 abstract of tax lists and Department of Revenue fiscal disparity distribution levy spreadsheet.

1995 fiscal disparities distribution levy - the amount of 1995 city levy raised through the fiscal disparities program. Source: Department of Revenue fiscal disparity distribution levy spreadsheet.

actually used to compute the local tax rate. The net levy is computed by subtracting the fiscal disparity distribution levy from each city's certified levy. Source: 1995 abstract of tax lists.

Tax base composition columns - these columns provide percentages of the local market value of real and personal property within various broad property classifications. Source: 1994 abstract of assessment of real and personal property. (Note: the 1994 property assessments are used for taxes payable in 1995.)

Residential homestead - all non-agricultural homestead property.

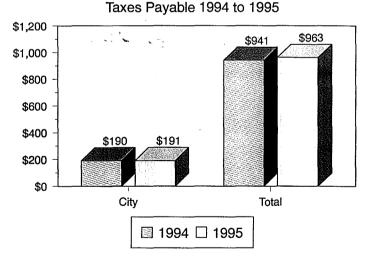
- Apartment one to three-unit apartments, 4+-unit apartments, government housing land, Farmers Home Administration (FHA) buildings, Title 2, Minnesota Housing Finance Agency and Section 8 buildings.
- Farm all agricultural homestead property, non-homestead agricultural property and timber lands.

 Commercial and industrial all commercial and industrial property, and commercial and industrial enterprise-zoned property.

 Other public utility, railroad, mineral, cabins, seasonal reports, mobile home property and personal property.

Gary Carlson is director of intergovernmental relations with the League of Minnesota Cities.

Chart K Tax Burden for a \$72,000 Home



	Į.			TAX	BASE DATA			l	NETTAXCA	PACITYTAX	RATES	I
	1994	Total Tax	Powerline	Captured	Fiscal Disp	Taxable	Fiscal Disp	Average	Average	Average	Average	Average
	Population	Capacity	Tax Capacity	TIF Tax Capacity	Contrib Tax	Tax Capacity	Distrib Tax	County Tax Rate	City Tax Rate	School Tax Rate	Special Tax Rate	Total Tax Rate
			Сарасну	Сараспу	Capacity	Сараспу	Capacity	iax nate	Tax nate	Tax male	rax nate	rax Hate
ADA	1,698	455,202	0	16,606	0	438,596	0	38.43%	45.60%	64.76%	3.26%	152.06%
ADAMS ADRIAN	761 1,155	173,018 261,646	0	0 12,873	0	173,018 248,773	0	47.43%	43.13%	69.94% 50.59%	0.77%	161.26%
AFTON	2,816	2,972,152	Ö	5,005	156,015	2,811,132	153,813	28.62% 30.62%	62.27% 14.91%	67.52%	1.50% 3.41%	142.97% 116.46%
AITKIN	1,724	747,977	0	33,394	0.	714,583	0	56.72%	17.55%	50.56%	0.18%	125.01%
AKELEY	395	110,470	0	0	0	110,470	,0	36.24%	31.09%	62.14%	0.38%	129.85%
ALBANY ALBERT LEA	1,589 18,338	700,133 7,399,062	0	117,979 441,595	0	582,154 6,957,467	0	38.51% 41.88%	42.56% 22.85%	67.33% 59.09%	1.66% 0.00%	150.07% 123.82%
ALBERTA	134	52,905	ŏ	0	ŏ	52,905	ŏ	45.12%	33.03%	67.51%	0.00%	145.66%
ALBERTVILLE	1,917	1,042,226	0	103,614	0	938,612	0	30.74%	36.71%	57.93%	0.00%	125.39%
ALDEN ALDRICH	614 62	173,262 20,350	0	0	0	173,262 20,350	0	37.48% 83.13%	51.59% 12.08%	45.06% 64.55%	0.00% 0.15%	134.14% 159.90%
ALEXANDRIA	8,251	5,904,696	0	171,362	Ö	5,733,334	ő	43.46%	24.52%	61.03%	0.13 %	129.93%
ALPHA	159	23,119	0	0	0	23,119	0	40.13%	40.78%	55.60%	0.21%	136.72%
ALTURA	375 354	170,313	0	0	0	170,313	0	41.11%	15.64%	49.61%	0.91%	107.27%
ALVARADO AMBOY	556	78,955 124,373	0	0 866	0	78,955 123,507	0	26.04% 34.90%	15.88% 65.27%	68.89% 52.38%	2.74% 0.21%	113.56% 152.77%
ANDOVER	19,465	10,271,906	ŏ	670,398	601,463	9,000,045	1,877,345	32.77%	19.92%	61.60%	1.67%	115.96%
ANNANDALE	2,308	1,011,951	0	266,774	0	745,177	0	30.50%	29.93%	64.88%	1.05%	126.35%
ANOKA APPLE VALLEY	17,509 39,188	10,218,630 26,138,024	0	807,636 2,022,099	1,177,022 2,359,414	8,233,972 21,756,511	2,344,298 3,610,595	32.77% 27.99%	23.70% 25.56%	61.40% 62.52%	4.89% 4.70%	122.76% 120.78%
APPLETON	1,896	445,859	0	77,537	2,555,414	368,322	0,010,555	46.99%	71.02%	54.67%	0.44%	173.12%
ARCO	105	15,388	0	0	0	15,388	0	39.94%	45.49%	38.22%	1.46%	125.11%
ARDEN HILLS	9,426 622	11,401,520	0	43,011	2,127,925	9,230,584	759,348	44.69%	17.48%	65.24%	5.18%	132.59%
ARGYLE ARLINGTON	1,897	182,127 494,034	0	0 36,470	0	182,127 457,564	0	25.57% 52.32%	22.38% 69.94%	52.91% 64.85%	2.75% 1.88%	103.61% 188.99%
ASHBY	468	98,387	0	0	0	98,387	Ō	44.74%	51.00%	57.83%	0.00%	153.57%
ASKOV	343	93,755	0	0	0	93,755	0	47.98%	30.57%	67.15%	5.39%	151.09%
ATWATER AUDUBON	1,055 420	335,625 159,621	0	0	0	335,625 159,621	0	39.45% 59.10%	58.30% 49.36%	69.30% 56.04%	0.24% 1.70%	167.29% 166.19%
AURORA	1,953	429,119	Ö	35,701	Ö	393,418	0	54.40%	84.36%	41.28%	1.05%	181.09%
AUSTIN	22,039	8,948,043	0	471,831	0	8,476,212	0	46.35%	25.53%	64.17%	0.84%	136.90%
AVOCA	145	26,675	0	0	0	26,675	0	39.94%	20.83%	57.60%	0.21%	118.58%
AVON BABBITT	1,033 1,585	577,875 424,447	0	120,646 0	0	457,229 424,447	0	38.32% 74.38%	36.53% 32.09%	67.06% 58.30%	0.19% 1.05%	142.09% 165.81%
BACKUS	285	83,893	ő	ŏ	ŏ	83,893	ŏ	37.57%	38.80%	53.55%	0.14%	130.06%
BADGER	435	85,736	0	0	0	85,736	0	33.63%	33.70%	100.19%	1.82%	169.35%
BAGLEY BALATON	1,426 723	352,460	0	23,226	0	329,234	0	56.13%	48.36%	52.93%	1.85%	159.26%
BARNESVILLE	2,099	125,063 380,950	0	0	0	125,063 380,950	0	37.97% 51.38%	148.09% 37.75%	46.17% 64.74%	0.21% 1.70%	232.44% 155.57%
BARNUM	491	105,102	ō	8,609	0	96,493	Ö	50.79%	74.37%	56.77%	4.03%	185.95%
BARRETT	352	76,107	0	0	0	76,107	0	44.07%	76.94%	58.40%	0.00%	179.41%
BARRY BASS BROOK	36 2,110	17,864 13,029,117	0 2,932	0	0	17,864 13,026,185	0	58.87% 46.09%	35.27% 10.75%	62.60% 52.80%	2.92% 0.18%	159.66% 109.82%
BATTLE LAKE	720	314,106	0	ŏ	ŏ	314,106	. 0	39.90%	33.75%	50.43%	0.00%	124.08%
BAUDETTE	1,137	480,150	0	0	0	480,150	0	57.79%	13.82%	66.24%	0.39%	138.23%
BAXTER BAYPORT	4,261 3,225	3,545,944	0	137,443	0 822,605	3,408,501	0 347,062	31.59% 28.22%	25.21% 42.52%	66.95% 67.46%	0.14% 5.64%	123.89%
BEARDSLEY	285	3,460,335 48,754	0	173,102 0	022,603	2,464,628 48,754	347,002	47.46%	70.77%	54.97%	2.93%	143.85% 176.13%
BEAVER BAY	149	70,564	0	Ō	Ō	70,564	. 0	72.97%	61.71%	58.66%	2.92%	196.25%
BEAVER CREEK	245	43,537	0	0	0	43,537	, 0	28.85%	73.19%	62.86%	0.21%	165.11%
BECKER BEJOU	1,284 103	31,385,629 13,413	3,516 0	1,181,727 0	0	30,200,386 13,413	· 0	22.38% 94.31%	15.28% 13.81%	34.46% 50.09%	0.37% 3.14%	72.49% 161.35%
BELGRADE	701	176,424	ŏ	ŏ	ő	176,424	ŏ	37.95%	75.01%	85.05%	0.19%	198.20%
BELLE PLAINE	3,240	1,176,656	0	7,262	68,723	1,100,671	457,048	50.22%	33.43%	76.78%	2.37%	162.80%
BELLECHESTER BELLINGHAM	153 238	37,442 45,719	0	0	0	37,442 45,719	0	32.40% 37.77%	21.44% 26.79%	77.54% 61.02%	1.30% 1.41%	132.68% 126.99%
BELTRAMI	133	44,024	0	ő	ő	44,024	ő	44.39%	30.62%	59.68%	2.46%	137.15%
BELVIEW	381	60,048	0	0	0	60,048	0	32.51%	54.75%	56.68%	0.22%	144.16%
BEMIDJI BENA	11,494 143	5,012,155 15,535	0	156,384	0	4,855,771	0	62.82% 38.98%	18.99%	63.51%	0.38%	145.71%
BENSON	3,224	725,932	0	0 146,713	0	15;535 579,219	0	52.48%	25.70% 33.22%	72.23% 58.60%	0.14% 0.44%	137.04% 144.74%
BERTHA	507	100,104	Ö	0	ō	100,104	ŏ	70.12%	15.67%	53.07%	0.15%	139.01%
BETHEL	429	189,758	0	0	53,996	135,762	63,731	32.76%	49.13%	63.28%	1.26%	146.43%
BIG FALLS BIG LAKE	334 3,637	52,415 1,847,289	0	0 215,314	0	52,415 1,631,975	0	44.26% 22.17%	81.57% 24.40%	39.50% 62.52%	25.82% 2.58%	191.15% 111.67%
BIGELOW	230	51,519	ŏ	210,014	ŏ	51,519	ŏ	31.70%	17.06%	59.23%	1.50%	109.49%
BIGFORK	382	121,556	0	o	0	121,556	0	41.32%	27.97%	49.15%	25.81%	144.26%
BINGHAM LAKE BIRCHWOOD VILLAGE	148 1,031	46,864 844,058	· 0 0	0	0	46,864	67.560	44.64%	39.34%	62.24%	0.21%	146.43%
BIRD ISLAND	1,324	357,038	0	41,394	2,518 0	841,540 315,644	67,562 0	30.62% 26.28%	17.13% 39.57%	72.69% 40.86%	5.35% 0.26%	125.79% 106.97%
BISCAY	123	19,903	0	0	ō	19,903	ō	46.67%	32.88%	54.20%	0.24%	133.99%
BIWABIK	1,078	204,120	0	0	0	204,120	0	49.02%	106.15%	33.69%	1.05%	189.91%
BLACKDUCK BLAINE	726 41,658	240,448 24,463,596	0	25,551 2,232,727	0 4,387,544	214,897 17,843,325	0 5,153,866	62.61% 32.96%	32.54% 18.42%	68.56% 60.90%	2.05% 6.36%	165.76% 118.64%
BLOMKEST	182	47,001	ő	0	4,007,044	47,001	0,100,600	42.50%	42.88%	65.01%	0.24%	150.63%
BLOOMING PRAIRIE	2,050	561,909	0	12,626	0	549,283	0	34.87%	40.40%	61.77%	0.00%	137.04%
BLOOMINGTON BLUE EARTH	86,683 3,722	127,643,351 1,393,830	0	14,858,999	22,992,181 0	89,792,171	5,922,842	37.45%	23.24%	59.33%	7.35%	127.37%
BLUFFTON	188	43,165	0	126,478 0	0	1,267,352 43,165	0	33.42% 40.16%	51.33% 30.68%	55.76% 70. 7 9%	0.23% 0.00%	140.74% 141.63%
BOCK	116	21,401	0	0	0	21,401	0	82.11%	4.01%	58.19%	0.27%	144.59%
BORUP BOVEY	110 653	18,025	0	0	0	18,025	0	40.86%	22.19%	56.85%	3.26%	123.16%
BOWLUS	259	96,411 54,992	0	0	0	96,411 54,992	0	28.18% 58.36%	89.76% 28.57%	37.16% 49.62%	0.18% 0.36%	155.28% 136.91%
BOY RIVER	43	6,640	0	0	0	6,640	0	39.13%	20.84%	56.54%	0.14%	116.64%
BOYD	234	36,443	0	0	0	36,443	0	23.83%	134.68%	23.65%	1.41%	183.57%
BRAHAM	1,165	379,647	0	60,764	0	318,883	0	62.91%	56.44%	66.22%	0.27%	185.83%

		MV TAX RAT	TES	ļ	А	ID AND LEVY	DATA		.	ТАХВ	ASE COMPO	SITION	
	Average	Average	Average	1995	1995	1995	1995			Percent MV	Percent MV	Percent MV	Percent MV
	County MV Tax Rate		School MV	LGA	City	Certified	FD Dist		Residential Homestead	Apartments	Farm	Commercial	Other
	iax nale	Tax Rate	Tax Rate		HACA	City Levy	Levy	Levy	nomesteau			Industrial	Classes
ADA	0		0	399,827	123,959	200,003	0	200,003	73.70%	9.10%	0.61%	12.80%	3.80%
ADAMS ADRIAN	0		0	117,760	32,605	74,617 154,899	0	74,617 154,899	76.90%	4.98% 6.48%	3.89%	11.83%	2.40%
N	0	_	0	201,926 0	65,782 116,131	449,949	30,940	419,009	82.75% 77.75%	4.78%	0.64% 10.61%	9.89% 3.49%	0.25% 3.38%
,N	ő	_	ŏ	272,531	48,730	125,409	0	125,409	49.49%	18.56%	0.28%	28.38%	3.29%
AKELEY	0		0	55,156	5,656	34,344	0	34,344	54.85%	8.01%	4.56%	10.78%	21.80%
ALBANY	0		0	202,151	82,876	247,771	0	247,771	66.79%	7.54%	0.57%	20.13%	4.96%
ALBERT LEA ALBERTA	0		0.03891%	3,866,347 10,016	778,271 6,824	1,589,851 17,476	0	1,589,851 17,476	68.56% 36.70%	8.08% 8.37%	0.29% 1.21%	20.88% 43.94%	2.19% 9.78%
ALBERTVILLE	ŏ	_	0.04864%	56,858	138,223	344,611	ŏ	344,611	66.86%	15.14%	3.12%	12.52%	2.36%
ALDEN	Ö	Ō	0	116,727	48,110	89,391	Ö.	89,391	73.26%	6.29%	4.06%	14.04%	2.35%
ALDRICH	0		0.09070%	821	541	2,459	0	2,459	50.95%	3.23%	8.77%	14.25%	22.79%
ALEXANDRIA	0		0	1,159,242	389,044	1,405,613	0	1,405,613	43.50% 54.87%	15.02%	0.38%	36.96%	4.14%
ALPHA ALTURA	0		0	23,678 41,634	8,438 15,768	9,427 26,631	0	9,427 26,631	54.87% 53.90%	7.60% 6.54%	3.72% 20.30%	32.19% 15.84%	1.62% 3.42%
ALVARADO	ő		ŏ	18,386	2,330	12,541	Ö	12,541	67.28%	12.58%	0.37%	7.26%	12.52%
AMBOY	0		0	83,703	42,980	80,619	0	80,619	75.30%	7.62%	1.96%	11.75%	3.38%
ANDOVER	0			105,175	483,435	2,139,336	346,136	1,793,200	89.32%	3.48%	1.98%	2.57%	2.64%
ANNANDALE ANOKA	0		0.05070% 0	227,529 1,124,863	128,848 718,834	223,024 2,518,339	0 566,804	223,024 1,951,535	61.68% 62.99%	10.67% 17.62%	1.57% 0.10%	20.89% 18.02%	5.19%
APPLE VALLEY	0		0	369,916	2,562,112	6,451,160	889,976	5,561,184	84.02%	4.68%	0.10%	8.27%	1.27% 2.31%
APPLETON	ō		0.05629%	387,959	133,457	261,584	0	261,584	61.58%	12.52%	1.05%	16.91%	7.94%
ARCO	0		0.06253%	16,194	7,671	7,000	0	7,000	58.56%	4.08%	14.09%	19.66%	3.61%
ARDEN HILLS	0		0	0	100,243	1,743,218	129,712	1,613,506	64.77%	2.42%	0.00%	30.06%	2.76%
ARGYLE ARLINGTON	0		0.16286% 0.03708%	136,015 274,196	30,068 146,911	40,763 320,006	0	40,763 320,006	59.73% 77.47%	9.57% 8.41%	5.92% 0.35%	13.80% 11.70%	10.98% 2.06%
ASHBY	ő		0.0070070	57,324	23,743	50,182	Ö	50,182	61.01%	10.05%	1.74%	20.87%	6.34%
ASKOV	0	0	0.05357%	33,295	8,293	28,662	0	28,662	60.87%	13.22%	4.32%	13.57%	8.01%
ATWATER	0		0.05538%	175,198	78,887	195,666	0	195,666	71.84%	8.55%	0.52%	14.89%	4.21%
AUDUBON AURORA	0		0 036600/	27,996	25,571	78,784	0	78,784	47.98% 73.22%	8.69%	0.78% 0.69%	31.39%	11.16%
AUSTIN	0		0.03662%	454,290 4,298,347	188,983 1,342,762	331,872 2,163,968	0	331,872 2,163,968	72.33%	10.45% 6.29%	0.69%	8.16% 20.32%	7.47% 0.86%
AVOCA	Ö		ŏ	20,297	3,443	5,557	Ö	5,557	49.70%	5.01%	26.36%	15.62%	3.31%
AVON	0		0	79,319	59,743	167,003	0	167,003	66.91%	6.03%	1.22%	22.58%	3.25%
BABBITT	0		0	91,166	33,802	136,198	0	136,198	67.28%	5.77%	8.98%	8.64%	9.33%
BACKUS BADGER	0		0	34,542 65,338	13,173 16,350	32,551 28,894	0	32,551 28,894	52.99% 65.41%	8.15% 5.94%	0.93% 1.93%	8.59% 19.01%	29.33% 7.71%
BAGLEY	0		0	266,203	44,499	159,211	Ö	159,211	48.80%	18.69%	0.25%	28.33%	3.92%
BALATON	ŏ		0.22449%	111,985	62,785	185,200	ŏ	185,200	69.83%	12.97%	5.78%	8.09%	3.33%
ESVILLE	0		0.06082%	203,730	95,044	143,810	0	143,810	84.18%	6.53%	1.08%	6.81%	1.40%
UM	0		0.03413%	71,804	28,547	71,760	0	71,760	58.68%	13.98%	1.14%	12.55%	13.65%
BARRY	0		0	37,428 1,150	18,245 1,584	58,558 6,300	0	58,558 6,300	54.19% 18.51%	5.60% 5.77%	15.52% 18.05%	14.71% 2.55%	10.00% 55.13%
BASS BROOK	Ö		0	1,130	54,848	1,400,054	ŏ	1,400,054	15.75%	0.93%	0.70%	1.00%	81.63%
BATTLE LAKE	ō		0.03809%	97,043	37,668	106,004	ŏ	106,004	64.31%	7.65%	0.62%	9.13%	18.28%
BAUDETTE	0		0	214,889	58,044	66,347	0	66,347	50.39%	6.85%	1.67%	34.28%	6.81%
BAXTER	0		0	125,225	203,452	859,360	0	859,360	60.84%	4.04%	1.05%	31.07%	3.00%
BAYPORT BEARDSLEY	0		. 0	33,816 50,437	168,723 16,086	1,196,416 34,502	148,452 0	1,047,964 34,502	47.51% 57.76%	4.63% 12.68%	0.00% 2.65%	45.65% 5.19%	2.21% 21.72%
BEAVER BAY	Ö		0.09028%	36,473	9,834	43,547	ő	43,547	41.35%	7.18%	0.13%	14.49%	36.85%
BEAVER CREEK	Ō	Ó	0	43,857	14,978	31,865	, ,0	31,865	68.53%	7.33%	4.45%	17.58%	2.11%
BECKER	0		0	. 0	235,246	4,613,108	0.	4,613,108	2.93%	0.94%	0.11%	4.24%	91.77%
BEJOU BELCDADE	0	U	0.02937%	16,525	904	1,852	0	1,852	51.29%	11.90%	6.64%	16.65%	13.52%
BELGRADE BELLE PLAINE	0		0.0293776	99,145 281,259	46,608 157,864	132,327 510,511	142,535	132,327 367,976	64.71% 79.48%	9.62% 7.92%	2.64% 2.27%	17.79% 8.47%	5.24% 1.86%
BELLECHESTER	ŏ		ŏ	12,222	4,222	8,028	0	8,028	75.90%	3.07%	8.45%	10.92%	1.66%
BELLINGHAM	0		0	60,462	7,108	12,249	0	12,249	58.42%	9.65%	2.81%	11.93%	17.19%
BELTRAMI	0		0	10,435	5,320	13,480	0	13,480	29.86%	1.94%	39.26%	18.89%	10.05%
BELVIEW BEMIDJI	, 0	-	0	82,902 2,200,017	29,854 240,294	32,876 922,161	0	32,876 922,161	65.68% 43.54%	5.65% 16.42%	12.55% 0.07%	11.50% 33.51%	4.61% 6.46%
BENA	0		0	15,878	2,508	3,992	0	3,992	44.40%	9.20%	0.07%	6.66%	6.46% 39.74%
BENSON	ŏ		0.00363%	803,111	107,917	192,442	0	192,442	72.82%	8.78%	0.50%	15.25%	2.64%
BERTHA	0	-	0.03733%	132,048	15,002	15,685	0	15,685	58.80%	13.50%	4.68%	15.37%	7.65%
BETHEL BIG FALLS	0		0.03014%	16,059 52,342	6,358 7,927	92,851	26,148 0	66,703 42,755	68.52% 66.04%	5.80%	2.39%	5.30%	18.00%
BIG LAKE	0		0.05374%	52,342 259,759	168,124	42,755 398,234	0	42,755 398,234	66.55%	15.18% 10.68%	4.25% 0.76%	3.16% 15.37%	11.37% 6.64%
BIGELOW	ō		0	19,590	3,633	8,790	ō	8,790	62.63%	5.45%	5.05%	26.07%	0.80%
BIGFORK	0	-	0	80,147	18,781	33,999	0	33,999	52.59%	13.39%	1.77%	22.23%	10.03%
BINGHAM LAKE	0		0.08045%	17,825	9,014	18,436	0	18,436	50.12%	1.77%	16.44%	26.93%	4.75%
BIRCHWOOD VILLAGE BIRD ISLAND	0		0	1,347 215,538	53,486 102,651	155,944 124,893	11,811 0	144,133 124,893	92.77% 71.13%	4.32% 6.15%	0.00% 2.80%	0.00% 14.96%	2.92%
BISCAY	Ö	_	ŏ	2,732	4,455	6,545	Ö	6,545	92.06%	5.44%	0.00%	0.52%	4.97% 1.98%
BIWABIK	0	0	0.03672%	311,011	108,733	216,678	0	216,678	77.63%	7.84%	3.06%	6.98%	4.49%
BLACKDUCK	0		0	108,677	39,161	69,923	0	69,923	46.74%	12.69%	1.23%	33.74%	5.60%
BI AINE KEST	0	_	0.05822%	1,195,086	1,645,132	4,243,059	956,553	3,286,506	69.72%	5.03%	0.70%	20.36%	4.18%
MING PRAIRIE	0		0.05823%	18,854 277,051	6,512 153,391	20,155 221,888	0	20,155 221,888	55.67% 75.06%	3.56% 6.77%	24.95% 1.51%	14.29% 15.95%	1.53% 0.71%
BLOOMINGTON	Ö		0.00075%	277,031	3,742,367	22,279,006	1,415,796	20,863,210	57.22%	7.59%	0.01%	34.02%	1.15%
BLUE EARTH	Ó	0	0	664,320	337,901	650,557	0	650,557	66.15%	8.30%	0.70%	23.87%	0.98%
BLUFFTON	0		0.05875%	2,618	2,540	13,244	0	13,244	47.62%	8.60%	26.63%	10.26%	6.90%
BOCK BORUP	0	-	0.05479% 0	4,215 7 210	520	859 4.000	0	859 4 000	68.23%	10.13%	0.47%	19.50%	1.67%
BOVEY	0		0.11586%	7,210 280,040	1,203 68,479	4,000 86,535	0	4,000 86,535	47.34% 73.08%	18.34% 11.35%	15.53% 0.34%	11.40% 9.93%	7.39% 5.29%
BOWLUS	Ö		0.1130070	13,546	7,538	15,712	ő	15,712	69.46%	4.39%	13.72%	7.12%	5.30%
BOY RIVER	0		0	1,946	915	1,384	0	1,384	63.58%	2.33%	0.72%	6.35%	27.02%
BOYD BRAHAM	0			65,896	21,401	49,082	0	49,082	46.97%	8.37%	9.64%	27.69%	7.33%
NI ICHIDM	U	0	0.10140%	192,529	41,764	179,971	0	179,971	64.72%	10.70%	1.11%	15.29%	8.17%

	1994	Total Tay	Powerline	TAX Captured	BASE DATA	Taxable	Fiscal Disp	Average	NETTAX CA Average	PACITYTA) Average	RATES Average	 Augraga
	Population	Total Tax Capacity	Tax Capacity	TIF Tax Capacity	Fiscal Disp Contrib Tax Capacity	Tax Capacity	Distrib Tax Capacity	County Tax Rate	City Tax Rate	School Tax Rate	Special Tax Rate	Average Total Tax Rate
BRAINERD	12,521	5,384,218	0	226,403	0	5,157,815	0	30.51%	29.34%	66.49%	0.68%	127.03%
BRANCH	1	1,478,799	4,878	242,266	0	1,231,655	0	55.55%	19.15%	54.78%	0.18%	129.67%
BRANDON	445	95,370	0	1,641	0	93,729	0	44.52%	41.02%	51.89%	0.56%	137.98%
BRECKENRIDGE BREEZY POINT	3,710 461	864,408 1,706,045	0	26,367 0	0 0 -	838,041 - 1,706,045	0	46.25% 31.59%	28.37% 26.81%	47. 26% 47. 86%	0.88% 0.93%	122.76% 107.19%
BREWSTER	542	129,635	ő	ő	ŏ	129,635	0	29.07%	54 .45%	46.70%	1.81%	132.02%
BRICELYN	422	108,776	0	14,569	0	94,207	0	32.91%	48.83%	49.40%	0.23%	131.36%
BROOK PARK BROOKLYN CENTER	134 28,484	25,884 23,397,739	0	0 1,165,933	0 4,215, 441	25,884 18,016,365	0 3,260,824	47.85% 37.45%	19.65% 29.53%	60. 79% 70.68%	0.27 % 7.92 %	128.55% 145.59%
BROOKLYN PARK	58,471	36,359,513	7,111	3,986,377	5,525,015	26,841,010	7,173,533	37.45%	28.91%	68.19%	6.71%	141.26%
BROOKS	153	36,175	0	0	0	36,175	0	52.09%	37.01%	59.62%	1.84%	150.57%
BROOKSTON BROOTEN	102 610	20,558 154,431	. 0	0 10,28 1	0	20,558 144,150	0	70.86% 37.03%	23.40% 59.95%	46.83% 86.81%	1.05% 5.79%	142.14% 189.58%
BROWERVILLE	769	190,495	ő	12,238	. 0	178,257	ő	73.28%	61.78%	62.75%	0.15%	197.96%
BROWNS VALLEY	784	115,865	0	12,785	0	103,080	0	33.69%	111.56%	54.87%	2.48%	202.60%
BROWNSDALE BROWNSVILLE	695 438	155,256 95,839	0	0	0	155,256 95,839	0	48.33% 50.55%	28.46% 46.90%	51. 59% 58. 73%	0.77% 0.00%	129.13% 156.19%
BROWNTON	791	134,086	Ö	0	0	134,086	0	41.68%	106.21%	62.58%	0.00 %	211.24%
BRUNO	89	23,542	0	0	0	23,542	0	47.93%	7.10%	67 .22 %	5.39%	127.64%
BUCKMAN	200 7,722	54,843	0	0 1,198,997	0	54,843 3,220,123	0	58.43% 32.94%	21.81% 19.25%	54.1 9% 69. 30%	0.36% 0.00%	134.79% 121.49%
BUFFALO BUFFALO LAKE	7,722	4,419,120 252,436	0	1,196,997	0	252,436	0	29.31%	79.62%	47. 58%	0.80%	157.31%
BUHL	882	129,470	ō	0	Ö	129,470	Ō	39.72%	72.79%	5.94%	1.05%	119.50%
BURNSVILLE	54,525	58,738,039	0	1,693,005	10,953,333	46,091,701	4,670,562	27.99%	20.75%	74.82%	4.73%	128.29%
Burtrum Butterfield	168 572	16,815 114,178	0	0	0	16,815 114,178	0	69.18% 50.11%	28.75% 34.15%	57. 40 % 45. 07 %	0.15% 0.22%	155.47% 129.54%
BYRON	2,951	1,109,310	ŏ	104,082	ŏ	1,005,228	ō	40.81%	42.85%	65. 05 %	0.00%	148.72%
CALEDONIA	2,922	855,182	0	11,762	0	843,420	0	49.26%	31.28%	58.27%	1.00%	139.80%
CALLAWAY CALUMET	220 374	53,640 51,978	0	0	0	53,640 51,978	0	58.87% 26.37%	26 .29% 77 .96%	59. 16% 35. 94%	1.70% 0.18%	146.02% 140.45%
CAMBRIDGE	5,222	2,975,554	ŏ	214,541		2,761,013	ő	62.07%	43.77%	53.47%	0.27%	159.58%
CAMPBELL	224	51,017	0	0	0	51,017	0	48.22%	30.39%	63.34%	1.68%	143.62%
CANBY CANNON FALLS	1,850 3,460	412,457 2,155,505	0	5,039 303,988	0	407,418 1,851,517	0	48.96% 23.06%	53.60% 40.39%	50.62% 57.80%	1.43% 1.69%	154.60% 122.94%
CANTON	363	72,249	ő	000,900	ŏ	72,249	ő	42.68%	33.91%	66.54%	0.00%	143.13%
CARLOS	364	69,160	0	0		69,160	0	45.00%	25.66%	61.03%	0.56%	132.25%
CARLTON CARVER	969 760	249,899 334,061	0	0 16,724	0 15,884	249,899 301,453	0 88,961	53.63% 46.84%	41.77% 55.92%	51.99% 70.98%	0.18% 2.45%	147.57% 176.20%
CASS LAKE	907	166,822	Ö	10,724	15,504	156,161	00,301	34.88%	55.31%	67. 81%	0.14%	158.14%
CEDAR MILLS	82	19,772	0	0	0	19,772	0	42.91%	3.91%	61.76%	0.24%	108.83%
CENTER CITY CENTERVILLE	522 2,101	260,141 895,079	0	0 167,890	0 59,219	260,141 667,970	0 251,371	55.85% 32.76%	13.84% 35.72%	59.1 3 % 64. 68 %	0.18% 6.21%	129.01% 139.37%
CEYLON	445	48,042	0	107,030	09,219	48,042	231,371	17.49%	149.11%	42.82%	0.23%	209.66%
CHAMPLIN	19,030	8,189,660	. 0	641,163	289,978	7,258,519	2,199,176	37.45%	23.16%	61. 40 %	6.58%	128.60%
CHANDLER	304	141,914	0	4 340 074	045.491	141,914	930 935	39.85% 46.49%	36.52% 25.79%	57. 59% 73. 12%	0.21% 6.10%	134.18% 151.50%
CHANHASSEN CHASKA	14,316 13,721	17,097,680 12,268,049	0	4,340,074 4,160,480	945, 481 2,319, 32 6	11,812,125 5,788,243	830,835 1,281,342	47.03%	15.85%	71.22%	4.96%	139.06%
CHATFIELD	2,343	776,990	0	11,894	0	765,096	0	42.76%	51.58%	56. 59%	0.00%	150.93%
CHICKAMAW BEACH	139	75,271	0	040.500	0	75,271	0	39.07%	12.10%	55. 10% 59 .06%	0.14%	106.40%
CHISAGO CITY CHISHOLM	2,055 5,220	1,201,234 1,045,771	0	243,583 0	0	957,651 1,045,771	. 0	55.75% 50.97%	29.57% 78.26%	59.06% 44. 54 %	0.18% 0.58%	144.56% 174.34%
CHOKIO	518	99,125	Õ	2,904	ŏ	96,221	× . '0	43.79%	30 .29%	66.04%	0.00%	140.13%
CIRCLE PINES	4,695	2,173,769	0	58,543	103,905	2,011,321	531,618	32.77%	28.46%	64.68%	4.60%	130.50%
CLARA CITY CLAREMONT	1,309 535	375,012 119,632	0	0 6,4 67	0	375,012 113,165	0	42.79% 29.91%	43.50% 43.25%	63.21% 44.12%	0.44% 0.00%	149.94% 117.28%
CLARISSA	629	97,207	ŏ	0,401	ŏ	97,207	ŏ	59.09%	54.81%	46.85%	0.15%	160.89%
CLARKFIELD	995	205,232	0	5,561	0	199,671	0	47.54%	80.42%	58. 73%	0.46%	187.14%
CLARKS GROVE CLEAR LAKE	686 317	154,407 124,275	0	0		154,407 124,275	0	42.46% 22.38%	23.57% 20.40%	58. 61% 58. 72%	0.12% 0.00%	124.76% 101.50%
CLEARBROOK	560	109,965	ŏ	ő		109,965	ő	60.28%	36.45%	52.81%	1.85%	151.39%
CLEARWATER	673	421,581	0	0	0	421,581	0	30.71%	41.22%	58. 53%	0.58%	131.04%
CLEMENTS CLEVELAND	194 720	36,039 156,628	0	0	0	36,039 156,628	0	37.45% 41.05%	53.13% 26.99%	60. 91% 62. 30%	0.22% 0.21%	151.70% 130.54%
CLIMAX	262	58,907	0	ő	ŏ	58,907	ŏ	38.32%	63.17%	66. 43 %	4.66%	172.58%
CLINTON	554	82,586	0	0		82,586	0	44.22%	30.52%	51. 03%	2.93%	128.70%
CLITHERALL	100	13,665	0	0		13,665	0	40.20%	9.35%	50.82%	0.00%	100.37%
CLONTARF CLOQUET	167 11,070	36,426 6,428,161	0	0 547,014	0	36,426 5,881,147	0	54.57% 58.14%	1.05% 32.58%	59. 94% 59. 04%	0.44% 0.18%	115.99% 149.94%
COATES	182	120,782		0	20,836	99,946	19,718	27.99%	15.90%	62.35%	1.82%	108.06%
COBDEN	64	21,932		0	0	21,932	0	36.35%	5.21%	62.60%	0.21%	104.37%
COKATO COLD SPRING	2,280 2,618	982,672 1,052,000	0	158,860 78,708	0	823,812 973,292	0	30.82% 38.22%	30.82% 37.98%	52. 03% 60. 79%	0.00% 0.43%	113.66% 137.41%
COLERAINE	1,035	254,302	ŏ	70,700	ŏ	254,302	ŏ	31.45%	80.57%	39.30%	0.18%	151.50%
COLOGNE	583	266,166	0	0	30,408	235,758	67,095	47.03%	47.51%	83.32%	1.81%	179.67%
COLUMBIA HEIGHTS	18,882	9,168,929	0	1,034,134	556,843	7,577,952	2,349,999	29.95%	26.46%	77. 73 %	5.57%	139.71%
COMFREY COMSTOCK	426 123	74,021 37,409	0	0		74,021 37,409	0	30.29% 51.83%	91.61% 10.75%	49. 43% 65. 23%	0.21% 1.70%	171.54% 129.51%
CONGER	133	48,652	ŏ	ő		48,652	0	43.25%	16.25%	52.11%	0.00%	111.61%
COOK	667	179,623	0	0	0	179,623	0	62.74%	69 .28%	42.79%	3.16%	177.97%
COON RAPIDS CORCORAN	58,991 5,508	32,750,514 3,238,587	0 8,378	2,821,211 111,306	4,017,667 201,041	25,911,6 3 6 2,917,862	7,299,123 486,577	32.77% 37.45%	17.05% 20.00%	61. 40% 63. 63%	4.93% 3.06%	116.14% 124.15%
CORRELL	65	10,744	0,376	111,300		10,744	400,577	58.73%	36.27%	62.29%	2.93%	160.22%
COSMOS	608	137,978	0	0	0	137,978	0	37.33%	25 .82%	66.12%	0.24%	129.51%
COTTAGE GROVE COTTONWOOD	26,675 1,032	13,204,345 384,333	0	513,823		11,495,557	3,014,966 0	30.62%	27.67% 41.27%	68. 86%	6.40%	133.55%
COURTLAND	421	137,806	0	15,966 0		368,367 137,806	0	39.09% 49.95%	41.27% 52.97%	48.5 2% 52. 60%	1.22% 0.20%	130.09% 155.73%
CROMWELL	215	64,490	Ō	Ō		64,490	Ō	57.35%	51.94%	68.45%	0.18%	177.93%
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	[∕IV TAX RA	TES		Δ	ID AND LEVY	DATA		.	TAY R4	SECOMPO	IAOITIS	ı
	Average County MV Tax Rate	Average City MV Tax Rate	Average School MV Tax Rate	1995 LGA	1995 City HACA	1995 Certified City Levy	1995 FD Dist Levy	City Net		Percent MV Apartments			Percent MV Other Classes
BRAINERD	0	0	0	2,016,453	569,682	1,513,256	0	1,513,256	52.35%	17.30%	0.06%	27.17%	3.12%
BRANCH NDON	0	0		22,047 53,347	123,604 19,554	235,912 38,447	0	235,912 38,447	59.04% 65.39%	3.97% 9.49%	20.05% 1.28%	10.02% 15.30%	6.92% 8.54%
KENRIDGE	0	0	0	1,001,608	131,828	237,772	0	237,772	76.71%	8.81%	0.81%	11.90%	1.76%
BREWSTER	0	0		0 35,544	18,642 17,392	457, 4 30 70,581	0	457,430 70,581	21.17% 60.26%	1.76% 6.58%	1.54% 11.36%	2.11% 19.71%	73.42% 2.09%
BRICELYN	0	Ō	0.12685%	72,213	37,370	46,000	Ō	46,000	46.57%	11.33%	0.49%	37.58%	4.03%
BROOK PARK BROOKLYN CENTER	0	0		16,867 1,799,076	2,944 1,336,593	5,085 6,201,994	0 881,401	5,085 5,320,593	64.52% 57.59%	7.68% 10.25%	12.82% 0.03%	6.16% 30.47%	8.81% 1.66%
BROOKLYN PARK	0	0	0	1,605,290	2,809,246	9,546,124	1,785,851	7,760,273	69.70%	10.37%	0.74%	17.51%	1.68%
BROOKS BROOKSTON	0	0		8,772 4,585	3,829 2,189	13,389 4,811	0	13,389 4,811	42.17% 69.01%	9.30% 9.34%	24.79% 1.40%	12.72% 4.34%	11.00% 15.91%
BROOTEN	0	Ō	0.04907%	107,603	26,739	86,421	Ō	86,421	57.17%	9.15%	10.93%	16.00%	6.75%
BROWERVILLE BROWNS VALLEY	0	0		79,413 226,435	17,035 55,380	110,122 115,000	0	110,122 115,000	64.75% 53.45%	8.90% 21.35%	0.91% 1.93%	20.43% 15.78%	5.01% 7.49%
BROWNSDALE	0	0	0	72,447	25,889	44,180	0	44,180	80.83%	3.84%	1.12%	10.59%	3.62%
BROWNSVILLE BROWNTON	0	0		32,273 122,395	21,623 73,311	44,951 142,406	0	44,951 142,406	81.55% 84.67%	5.52% 8.25%	4.17% 1.03%	3.19% 5.83%	5.58% 0.22%
BRUNO	0	. 0		20,928	1,643	1,671	0	1,671	50.50%	11.63%	11.27%	3.74%	22.86%
BUCKMAN BUFFALO	0	0		5,301 560,797	8,442 240,282	11,959 620,004	ő	11,959 620,004	70.08% 64.81%	5.71% 12.75%	8.82% 0.96%	13.02% 18.12%	2.37% 3.36%
BUFFALO LAKE BUHL	0	0		103,193 384,510	72,932 103,629	200,997 94,247	0	200,997 94,247	58.61% 79.10%	12.90% 10.64%	1.80% 1.14%	23.44% 3.19%	3.25% 5.92%
BURNSVILLE	0	0		326,655	2,946,905	10,517,593	951,720	9,565,873	60.17%	10.53%	0.01%	22.61%	6.67%
BURTRUM BUTTERFIELD	0	0		13,410 86,192	4,055 38,439	4,835 38,990	0	4,835 38,990	62.72% 61.84%	11.72% 6.80%	15.45% 1.86%	1.39% 19.56%	8.72% 9.93%
BYRON	0	0		179,627	190,082	430,771	0	430,771	85.60%	5.33%	0.24%	7.03%	1.80%
CALEDONIA CALLAWAY	0	0		451,476 31,921	122,240 5,038	263,805 14,100	0	263,805 14,100	74.53% 45.46%	7.82% 7.36%	2.35% 7.20%	14.04% 16.97%	1.26% 23.01%
CALUMET	0	0	0.11698%	141,254	44,721	40,522	Ô	40,522	67.36%	7.40%	0.77%	8.86%	15.61%
CAMBRIDGE CAMPBELL	0	0		336,292 36,920	231,148 6,235	1,208,440 15,506	0	1,208,440 15,506	56.62% 49.77%	13.43% 9.88%	0.49% 4.96%	26.33% 4.85%	3.13% 30.54%
CANBY	0	0	0.04709%	438,013	146,503	218,360	Ó	218,360	69.37%	10.39%	0.86%	12.43%	6.95%
CANNON FALLS CANTON	0	0		369,001 64,174	274,758 18,558	747,865 24,500	0	747,865 24,500	61.19% 61.75%	11.62% 11.02%	1.24% 13.60%	22,95% 9,43%	3.00% 4.21%
CARLOS	0	Ō	0	31,390	10,345	17,749	0	17,749	78.61%	7.58%	1.62%	9.74%	2.46%
CARLTON CARVER	0	0		123,833 22,254	54,464 63,396	104,385 202,235	0 33,656	104,385 168,579	69.43% 79.14%	5.20% 7.77%	0.96% 6.42%	9.40% 3.77%	15.01% 2.90%
C**\$ LAKE	0	0	0	289,215	27,824	86,374	0	86,374	48.68%	13.82%	0.00%	23.92%	13.58%
R MILLS /ER CITY	0	0		595 41,992	427 16,041	773 36,001	0	773 36,001	58.03% 80.23%	1.59% 4.55%	17.50% 0.00%	22.53% 9.76%	0.36% 5.46%
CENTERVILLE	ō	Ó	0	20,570	106,248	328,288	89,709	238,579	89.36%	2.94%	1.37%	4.92%	1.41%
CEYLON CHAMPLIN	0	0		90,667 463,903	45,267 920,429	71,637 2,169,629	0 488,701	71,637 1,680,928	60.15% 90.42%	8.64% 6.04%	14.43% 0.39%	16.78% 2.21%	0.00% 0.94%
CHANDLER	0	Ö		34,335	10,468	51,833	0	51,833	63.21%	2.14%	3.74%	27.66%	3.25%
CHANHASSEN CHASKA	0	0		0 331,838	968,238 278,383	3,257,973 1,117,432	211,900 200,284	3,046,073 917,148	75.80% 60.08%	5.01% 9.56%	1.67% 2.34%	15.80% 26.27%	1.72% 1.75%
CHATFIELD CHICKAMAW BEACH	0	0.06298%		291,717 0	150,583 2,795	394,667 9,105	0	394,667 9,105	79.30% 62.11%	8.30% 0.26%	1.14% 4.94%	9.69% 0.00%	1.56% 32.69%
CHISAGO CITY	0	0		238,078	121,087	283,158	0	283,158	63.24%	19.07%	1.50%	10.53%	5.65%
CHISHOLM CHOKIO	0	0		1,467,078 96,568	536,449 24,004	818,377 29,150	. 0	818,377 29,150	81.26% 66.61%	8.28% 13.94%	0.10% 1.82%	6.41% 9.33%	3.95% 8.30%
CIRCLE PINES	0	0	0	250,386	210,588	719,896	147,434	572,462	92.41%	2.09%	0.00%	4.74%	0.76%
CLARA CITY CLAREMONT	0	0		205,387 87,501	98,576 46,540	163,140 48,941	0	163,140 48,941	69.62% 76.27%	5.43% 5.12%	4.42% 6.91%	15.75% 8.24%	4.78% 3.47%
CLARISSA	0	0	0	152,466	36,873	53,276	0	53,276	61.89%	12.32%	1.43%	17.84%	6.51%
CLARKFIELD CLARKS GROVE	0	0		240,808 72,493	131,711 18,601	160,578 36,399	0	160,578 36,399	66.04% 74.49%	7.12% 4.58%	4.05% 0.79%	19.75% 14.99%	3.05% 5.15%
CLEAR LAKE	0	0	0.06091%	44,427	13,443	25,358	0	25,358	55.03%	9.33%	11.11%	16.58%	7.96%
CLEARBROOK CLEARWATER	0	0		94,370 0	14,922 0	40,078 173,776	0	40,078 173,776	56.17% 46.25%	17.75% 13.39%	1.79% 0.24%	20.53% 33.24%	3.76% 6.88%
CLEMENTS	0	0	-	27,682	10,536	19,147	0	19,147	50.53%	3.14%	16.23%	16.62%	13.48%
CLEVELAND CLIMAX	0	0		63,098 36,814	55,753 21,596	42,268 37,214	0	42,268 37,214	87.99% 51.14%	4.09% 8.27%	1.89% 14.61%	4.25% 12.82%	1.78% 13.16%
CLINTON CLITHERALL	0	0		142,466	41,665 982	25,207	0	25,207 1,278	71.00%	11.39%	4.17%	10.16%	3.28%
CLONTARF	0	0		11,791 2,477	6,338	1,278 381	0	381	69.41% 57.73%	13.50% 3.37%	0.68% 24.49%	9.47% 7.23%	6.94% 7.18%
CLOQUET COATES	0	0		2,174,528 163	718,909 2,985	1,916,227 18,852	0 2,957	1,916,227 15,895	58.38% 52.18%	6.25% 6.69%	0.72% 17.53%	29.29% 20.80%	5.37%
COBDEN	0	o	0	924	882	1,143	2,937	1,143	11.64%	1.65%	63.67%	19.23%	2.81% 3.81%
COKATO COLD SPRING	0	0		291,499 254,421	98,789 190,839	253,915 369,617	0	253,915 369,617	63.42% 71.25%	12.52% 8.98%	0.72% 0.20%	20.49% 16.61%	2.86% 2.96%
COLERAINE	0	0	0.11659%	325,566	132,478	204,898	0	204,898	73.97%	8.10%	. 0.98%	8.41%	8.54%
COLOGNE COLOGNE	0	.0		31,556 2,052,835	40,185 978,510	144,377 2,608,748	32,364 603,621	112,013 2,005,127	77.57% 76.58%	4.93% 10.12%	1.06% 0.00%	14.67% 12.22%	1.77% 1.09%
REY	0	0	0	115,442	50,669	67,811	0	67,811	67.82%	12.21%	2.28%	14.73%	2.95%
STOCK CONGER	0	0		10,472 25,482	1,457 6,172	4,023 7,904	0	4,023 7,904	57.74% 64.01%	6.12% 3.02%	9.42% 3.26%	5.40% 26.55%	21.31% 3.17%
COOK	0	0	0	52,895	40,997	124,437	0	124,437	55.61%	5.68%	0.19%	32.96%	5.56%
COON RAPIDS CORCORAN	0	0		2,363,890 29,540	2,424,606 215,399	5,567,803 684,960	1,151,164 101,271	4,416,639 583,689	77.00% 74.17%	8.45% 2.75%	0.10% 16.07%	12.08% 4.14%	2.37% 2.87%
CORRELL	. 0	0	0.05553%	3,971	771	3,897	0	3,897	48.22%	8.79%	9.49%	9.15%	24.35%
COSMOS COTTAGE GROVE	0	0		104,040 959,302	42,203 1,398,430	35,624 3,999,469	0 818,293	35,624 3,181,176	63.44% 82.34%	13.18% 3.95%	4.81% 2.47%	14.73% 8.33%	3.84% 2.92%
COTTONWOOD COURTLAND	0	0	0	148,891 25,716	62,158 24,599	152,032 73,000	0	152,032 73,000	72.25% 69.57%	3.63% 3.24%	0.49%	15.56%	8.07%
CROMWELL	0	Ö		11,480	12,005	33,499	0	33,499	37.90%	11.66%	18.86% 11.41%	6.68% 18.07%	1.64% 20.96%
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	1004	T-1.4 T-			BASE DATA				NETTAXCA			 -l
	1994 Population	Total Tax Capacity	Powerline Tax	Captured TIF Tax	Fiscal Disp Contrib Tax	Taxable Tax	Fiscal Disp Distrib Tax	Average County	Average City	Average School	Average Special	Average Total
			Capacity	Capacity	Capacity	Capacity	Capacity	Tax Rate	Tax Rate	Tax Rate	Tax Rate	Tax Rate
CROOKSTON	8,163	2,210,516	0	108,052	0	2,102,464	0	40.09%	43.84%	65.18%	4.03%	153.15%
CROSBY	2,146	697,019	0	33,927	0	663,092	0	30.11%	69.80%	55.70%	2.33%	157.94%
CROSSLAKE CRYSTAL	1,226 23,703	4,455, 216 11,756,825	0	62,317 974,307	0 986,441	4,392,899 9,796,077	0 2,905,913	31.59% 37.45%	11.00% 26.30%	48.32% 67.20%	0.14% 6.92%	91.05% 137.87%
CURRIE	295	49,647	ő	974,507	0 -		2,300,310	37.58%	48.34%	48.22%	0.21%	134.35%
CUYUNA	199	66,870	0	0	0	66,870	0	31.59%	30.66%	56.66%	2.33%	121.24%
CYRUS DAKOTA	325 354	61,562 76,613	0	0	0 0	61,562 76,613	0	45.69% 41.10%	40.02% 37.03%	48.71% 54.66%	5.67% 0.86%	140.09% 133.66%
DALTON	235	50,701	0	0	0	50,701	0	39.80%	28.78%	58.86%	0.00%	127.44%
DANUBE DANVERS	559 105	124,669 52,340	0	0	0	124,669 52,340	0	27.24% 54.24%	60.55% 27.50%	39.26% 59.57%	0.26% 0.44%	127.31% 141.73%
DARFUR	154	28,486	0	0	0	28,486	0	47.47%	58.04%	54.71%	0.22%	160.44%
DARWIN DASSEL	244 1,110	72,311 423,394	0	0 23,166	0	72,311 400,228	0	42.92% 42.13%	2.83% 45.49%	63.06% 50.84%	0.24% 0.24%	109.04% 138.71%
DAWSON .	1,615	623,335	0	23,723	0	599,612	0	31.13%	50.74%	37.44%	1.41%	120.72%
DAYTON DE GRAFF	4,938 141	2,520,174 32,660	0	115,189 0	202,535 0	2,202,450 32,660	517,695 0	37.40% 54.58%	30.79% 38.37%	61.33% 59.94%	3.04% 0.43%	132.56% 153.32%
DEEPHAVEN	3,621	5,729, 73 4	ő	118,560	128,702	5,482,472	138,582	37.45%	14.06%	76.14%	7.89%	135.55%
DEER CREEK DEER RIVER	301 839	61,501 211,196	0	0	0	61,501	0	39.64% 41.56%	47.75% 87.57%	64.08% 47.96%	0.00% 0.18%	151.47% 177.27%
DEERWOOD	527	368,405	0	32,788	0	211,196 335,617	0	31.37%	50.65%	56.39%	2.33%	140.75%
DELANO	2,890	1,838,124	0	141,137	0	1,696,987	0	30.81%	9.94%	63.22%	0.00%	103.98%
DELAVAN DELHI	238 67	67,462 26,762	0	0	0	67,462 26,762	0	31.07% 38.39%	76.49% 28.05%	65.91% 63.41%	0.23% 0.22%	173.70% 130.07%
DELLWOOD	885	2,023,844	0	0	74,523	1,949,321	27,660	30.62%	13.94%	74.03%	5.61%	124.20%
DENHAM DENNISON	40 148	26,500 58,705	1,325 0	0	0	25,175 58,705	0	47.80% 25.99%	16.83% 15.50%	73.74% 55.44%	0.27% 0.58%	138.64% 97.50%
DENT	186	34,177	ŏ	ő	0	34,177	0	40.15%	17.55%	68.48%	2.65%	128.82%
DETROIT LAKES DEXTER	7,295 302	4,605, 903 70,7 43	0	353,762 12,080	0	4,252,141 58,663	0	58.16% 35.17%	21.63% 41.05%	59.39% 57.36%	0.84% 0.76%	140.02% 134.35%
DILWORTH	2,865	918,206	Ö	217,580.	ő	700,626	ő	51.08%	35.74%	64.76%	1.70%	153.28%
DODGE CENTER	2,077	871,800	0 -	192,172	0	679,628	0	35.85%	66.89%	49.09%	0.00%	151.83%
DONALDSON DONNELLY	47 222	43,844 53,707	0	0	0	43,844 53,707	0	24.83% 44.13%	13.68% 29.42%	70.43% 57.80%	1.76% 0.52%	110.71% 131.87%
DORAN	73	9,017	. 0	0	0	9,017	0	48.14%	46.10%	49.54%	2.72%	146.50%
DOVER DOVRAY	433 55	112,344 38,969	0	0	0	112,344 38,969	0	41.12% 39.84%	27.37% 11.21%	68.64% 61.49%	0.00% 0.21%	137.12% 112.76%
DULUTH	85,746	39,741,369	0	6,425,663	0	33,315,706	0	60.49%	23.10%	55.82%	1.33%	140.74%
DUMONT DUNDAS	120 477	32, 775 335,170	0	0 128,618	0	32,775 206,552	0	41.83% 36.54%	74.21% 30.86%	58.17% 55.32%	0.67% 0.00%	174.87% 122.72%
DUNDEE	104	9,783	ŏ	0	. 0	9,783	ő	31.92%	59.79%	62.87%	0.21%	154.80%
DUNNELL	215 54,957	41,678 59,299, 204	0	7,332	0	34,346	4 267 024	25.42% 27.99%	98.49% 22.23%	48.69% 64.65%	0.24% 5.22%	172.84%
EAGAN EAGLE BEND	54,957 527	103,857	0	593,573 0	10,815,503 0	47,890,128 103,857	4,3 67,234 0	62.37%	42.93%	43.14%	0.15%	120.10% 148.59%
EAGLE LAKE	1,766	414,010	0	0	0	414,010	. 0	39.03%	20.35%	56.99%	0.21%	116.58%
EAST BETHEL EAST GRAND FORKS	8,702 8,947	3,751, 306 3,359, 545	0	0 126,191	248,317 0	3,502,989 3,233,354	991,190 0	32.77% 42.32%	19.07% 38.80%	62.21% 45.19%	1.26% 2.83%	115.31% 129.14%
EAST GULL LAKE	741	2,123,781	0	0	0	2,123,781	0	39.06%	10.33%	61.05%	0.14%	110.58%
EASTON ECHO	219 300	64,951 52,568	0	0	0	64,951 52,568	. 0	32.92% 50.93%	67.05% 57.07%	49.46% 58.51%	0.22% 0.46%	149.65% 166.96%
EDEN PRAIRIE	44,189	66,101,797	Ö	144,875	9,942,493	56,014,429	2,597,913	37.45%	24.09%	67.81%	7.00%	136.35%
EDEN VALLEY EDGERTON	726 1,106	228, 028 382, 30 6	0	6,471 22,010	0	221,557 360,296	. 0	41.42% 58.19%	32.52% 36.08%	64.82% 40.20%	0.47% 0.20%	139.22% 134.68%
EDINA	46,841	84,055,819	0	5,162,771	8,042,357	70,850,691	2,214,875	37.45%	15.58%	60.51%	7.36%	120.91%
EFFIE ENZEN	125 220	20,744 54,999	0	0	0	20,744 54,999	0	46.15% 43.20%	0.00% 29.49%	52.80% 51.78%	25.81% 0.00%	124.76%
ELBA	226	36,624	0	0	. 0	36,624	0	41.12%	13.56%	59.62%	0.86%	124.47% 115.17%
ELBOW LAKE	1,189	309,709	0	0	0	309,709	0	44.99%	76.80%	62.89%	0.67%	185.35%
ELGIN ELIZABETH	756 167	211,780 20,022	0	0	0	211,780 20,022	0	55.80% 39.79%	53.61% 40.87%	73.87% 58.84%	0.66% 0.00%	183.94% 139.50%
ELK RIVER	12,811	9,895,736	0	571,376	0	9,324,360	0	22.38%	23.84%	56.51%	1.40%	104.13%
ELKO ELKTON	256 138	111,395 37,803	0	0	8,019 0	103,376 37,803	23,829 0	49.81% 45.42%	44.19% 21.93%	67.65% 67.97%	2.37% 0.76%	164.02% 136.09%
ELLENDALE	554	170,608	0	0	0	170,608	0	36.83%	15.32%	68.51%	0.00%	120.66%
ELLSWORTH ELMDALE	578 136	81,682 27,108	0	0	0	81,682 27,108	0	30.16% 58.43%	59.86% 27.66%	60.38% 57.87%	1.49% 0.36%	151.89% 144.32%
ELMORE	696	110,577	ŏ	. 0	ŏ	110,577	0	24.13%	75.70%	49.82%	0.23%	149.88%
ELROSA ELY	214 3,919	76,543 705,619	· 0	0 15	0	76,543 705,604	0	38.16%	34.37% 81.06%	85.38%	1.52%	159.43%
ELYSIAN	449	116,570	0	1,060	ő	115,510	0	50.48% 37.76%	95.76%	43.23% 48.58%	0.58% 0.21%	175.35% 182.32%
EMILY	677	710,477	0	0	0	710,477	0	31.59%	29.40%	56.66%	2.33%	119.98%
EMMONS ERHARD	435 178	95,049 25,806	0	0	0	95,049 25,806	0	43.31% 40.16%	10.73% 27.82%	59.05% 56.18%	0.00% 5.38%	113.08% 129.54%
ERSKINE	423	96,749	0	0	0	96,749	0	41.55%	107.31%	60.61%	5.12%	214.59%
EVAN EVANSVILLE	81 562	16,942 140, 604	0	0 11,183	0	16,942 129,421	0	35.95% 44.98%	25.06% 39.36%	51.14% 46.28%	0.21% 0.56%	112.36% 131.18%
EVELETH	4,002	96 6,664	0	33,368	0	933,296	0	51.96%	60.14%	31.77%	1.34%	145.21%
EXCELSIOR EYOTA	2,367 1,522	2,238, 891 406,7 0 2	0	0	170,301 0	2,068,590 406,702	200,817 0	37.45% 40.73%	23.72% 24.91%	76.14% 68.14%	8.18% 0.00%	145.49% 133.78%
FAIRFAX	1,335	304,017	0	1,173	0	302,844	0	28.09%	44.58%	46.45%	0.26%	119.37%
FAIRMONT FALCON HEIGHTS	11,350 5,297	4,601,327 3,021,155	0	209,462	221 008	4,391,865	578 902	30.49%	29.40%	62.76%	0.24%	122.89%
FARIBAULT	18,492	7,394,322	0	181,395 566,155	221,008 0	2,618,752 6,828,167	578,902 0	44.69% 34.37%	16.48% 26.10%	74.17% 86.33%	4.70% 1.21%	140.05% 148.00%
FARMINGTON FARWELL	6,870	3,683,003	0	283,950	252,569	3,146,484	779,346	27.93%	34.63%	71.66%	1.82%	136.03%
FEDERAL DAM	75 116	7, 548 30,769	0	0	0	7,548 30,769	0	48.25% 39.09%	39.48% 16.58%	67.99% 56.54%	0.00% 0.14%	155.72% 112.35%
FELTON	207	49,488	Ō	Ō	Ō	49,488	Ō	51.59%	16.76%	65.51%	3.13%	137.00%

		NY TAX RA		1005		ID AND LEVY		1995	Dercont 1417			Percent MV	Dorse
	Average County MV Tax Rate	Average City MV Tax Rate	Average School MV Tax Rate	1995 LGA	1995 City HACA	1995 Certified City Levy	1995 FD Dist Levy	City Net Levy		Apartments	Farm	Commercial Industrial	Other Classes
CROOKSTON	0	0		1,859,159	533,839	921,742	0	921,742		10.23%	0.41%		5.60
ROSBY	0	0		337,939	121,966	462,847	0	462,847	65.24%	10.15%	0.19%		8.81
STAL	0	0		0 1,810,851	13,390 1,069,518	483,354 3,309,014	0 732,842	483,354 2,576,172	31.21% 79.82%	1.55% 8.11%	0.68% 0.00%		63.80 1.39
JARIE	Ö	ŏ		41,313	13,285	24;000	702,042	24,000		7.47%	4.68%		4.31
YUNA	Ō	ō	0	19,896	6,105	20,500	0	20,500	62.44%	4.69%	5.51%	1.00%	26.37
RUS	0	0		43,981	11,422	24,638	0	24,638		10.71%	0.09%		4.37
AKOTA ALTON	0	0		5,995 28,485	16,127 7,808	28,367 14,591	0	28,367 14,591	90.97% 72.43%	2.18% 9.22%	0.46% 2.06%		3.82 7.11
NUBE	ő	0		93,301	54,487	75,488	0	75,488		4.84%	4.41%		5.02
ANVERS	ŏ	ō		10,844	5,215	14,391	ō	14,391	49.76%	0.91%	7.07%		17.11
ARFUR	0	0		13,845	8,467	16,533	0	16,533		4.67%	13.29%		2.91
ARWIN ASSEL	0	0		3,647 155,468	3,202 99,869	2,043 182,072	0	2,043 182,072		11.88% 11.06%	16.99% 0.96%		5.59 4.21
AWSON .	0	0		333,488	145,600	304,261	ő	304,261	58.83%	7.99%	0.92%		5.24
YTON	ō	ō		29,722	197,084	839,426	161,314	678,112		2.56%	10.52%		2.48
GRAFF	0	0		3,000	1,029	12,531	0	12,531	49.71%	4.29%	22.45%		14.63
EPHAVEN	0	0		0	221,506	791,509	20,509 0	771,000 29,365		3.71%	0.00% 24.37%		3.12
ER CREEK ER RIVER	0	0		27,800 152,652	15,970 67,481	29,365 184,942	0	184,942		10.46% 9.92%	0.00%		3.52 8.79
ERWOOD	ŏ	ŏ		66,309	30,875	170,003	ō	170,003		12.59%	0.14%		13.89
LANO	0	0		360,303	122,327	168,698	0	168,698		11.09%	0.43%		1.22
LAVAN	0	0		42,368	27,407	51,600	0	51,600		5.14%	20.10%		3.29
LHI LLWOOD	0	0		12,954 0	2,994 42,048	7,506 275,467	0 3,729	7,506 271,738		4.07% 4.12%	40.73% 2.07%		3.07 6.05
NHAM	ŏ	Ö		4	264	4,236	0,720	4,236		5.81%	18.06%		40.10
NNISON	0	0	0.08404%	17,446	5,056	9,099	0	9,099		5.50%	23.94%		0.9
ENT	0	0		11,785	2,948	5,998	0	5,998		9.23%	1.09%		3.9
TROIT LAKES	0	0		1,117,345 57,447	312,258 31,190	919,865 24,084	0	919,865 24,084		12.26% 2.62%	0.30% 20.18%		8.1 3.0
LWORTH	0	Ö			81,456	250,383	0	250,383		7.96%	0.62%		8.7
DDGE CENTER	Ö	Ō			114,404	454,576	Ō	454,576		7.92%	1.11%		4.2
ONALDSON	0	0			1,991	5,999	0	5,999		4.74%	17.96%		56.3
NNELLY	0	0		22,798	12,352	15,800	0	15,800		4.52% 3.00%	26.40% 14.33%		9.49
ORAN OVER	0	0		5,596 50,497	1,653 12,779	4,157 30,744	0	4,157 30,744	65.38% 78.36%	8.61%	5.30%		16.6 2.2
VRAY	ŏ	ŏ		7,217	1,931	4,369	ŏ	4,369		4.82%	7.17%		2.4
JLUTH	0	0		17,404,535	5,451,217	7,694,595	0	7,694,595		10.80%	0.03%		5.0
MONT	0	0	_		3,979	24,321	0	24,321	41.57%	4.28%	21.63%		2.9
DAS NDEE	0	0		29,992 7,372	21,824 2,107	63,742 5,849	0	63,742 5,849		2.01% 2.48%	6.55% 21.63%		2.6 0.1
INNELL	ŏ	Ö		32,626	10,476	33,827	ŏ	33,827	50.38%	4.46%	7.96%		2.0
GAN	0	0	-	0	1,697,723		967,342	10,647,887		8.87%	0.37%		1.7
GLE BEND	0	0		130,685	38,836	44,585	.0	44,585		10.82%			5.7
AGLE LAKE AST BETHEL	0	0		123,352 94,459	71,096 168,974	84,251 822,523	0 154,467	84,251 668,056	87.40% 80.96%	4.39% 3.62%	1.11% 6.08%		2.4 5.0
ST GRAND FORKS	ŏ	ō		1,493,244	470,323	1,254,541	0	1,254,541	67.98%	9.13%	2.15%		2.0
ST GULL LAKE	0	0		-	6,658	219,449	0	219,449		0.93%	0.48%		64.5
ASTON CHO	0	0		35,439	22,247 26,001	43,547 29,999	0	43,547 29,999	39.87% 46.44%	4.01% 7.81%	21.55% 20.64%		3.7 4.3
EN PRAIRIE	0	0.01443%		74,159 0	692,056		646,231	13,493,876		8.86%	0.81%		1.6
EN VALLEY	ō	. 0		136,160	42,878	72,048	6	-72,048		9.44%	2.51%		5.4
GERTON	0.02368%	0		137,373	72,063	129,998	0	129,998		5.47%	2.52%		1.6
DINA	0	0		0	1,002,263			11,036,412		7.63%	0.00%		0.7
FFIE TZEN	0	0	_	981 13,585	0 32,103	0 16,217	0	0 16,217		9.62% 3.76%	6.41% 5.15%		7.9 0.4
-BA	ŏ	Ö	_	2,352	2,418	4,968	ő	4,968		2.14%	8.73%		1.9
LBOW LAKE	0	0		248,505	63,380	237,863	0	237,863	68.19%	8.56%	1.09%	18.44%	3.7
LGIN	0	0		69,826	49,590	113,542	0	113,542		8.35%	1.27%		2.1
LIZABETH LK RIVER	0	0		19,559 247,123	5,368 614,397	8,183 2,223,352	0	8,183 2,223,352		4.74% 9.71%	1.80% 7.48%		1.9 7.5
KO	ŏ	Ö		2,170	21,415	55,932	10,252	45,680		4.29%	11.48%		1.9
LKTON	0	0		12,587	8,497	8,290	0	8,290	48.54%	3.24%	35.01%	10.66%	2.5
LLENDALE	0	0			28,113	26,130	0	26,130		5.91%	4.66%		2.2
LSWORTH .MDALE	0	0		91,415 1,688	31,092 5,613	48,893 7,498	0	48,893 7,498		5.40% 1.75%	3.92% 62.15%		3.1 4.9
MORE	ŏ	ŏ		148,973	68,736	83,711	Ö	83,711		6.18%	7.33%		4.1
LROSA	0	0		6,994	12,455	26,307	0	26,307	69.94%	1.77%	0.01%	21.29%	6.9
LY	0	0		918,730	318,596	571,976	0	571,976		8.65%	0.15%		2.6
YSIAN JILY	0	0		104,058 5,042	36,240 44,472	110,618 208,891	0	110,618 208,891		6.09% 1.23%	0.31% 3.65%		14.9 55.0
MONS	ŏ	Ö		70,500	15,332	10,199	Ö	10,199		8.45%	5.51%		2.0
RHARD	0	Ō	0		3,001	7,179	ō	7,179		7.22%	3.05%		2.2
RSKINE	0	0	_		24,654	103,819	0	103,819		12.04%	0.14%		7.7
N NSVILLE	0	0			3,915	4,245	0	4,245		3.76%	64.63%		2.8
LETH	0	0			16,434 354,304	50,943 561,239	0	50,943 561,239		19.25% 12.43%	0.57% 0.00%	10.74% 13.28%	4.9 6.6
XCELSIOR	ŏ	Ö			149,149	540,532	49,883	490,649		21.56%	0.00%		2.2
YOTA	0	0	0	92,605	94,015	101,326	0	101,326	84.47%	7.92%	1.84%	4.09%	1.6
AIRFAX	0	0	-		108,591	135,002	0	135,002		12.61%	4.59%		0.5
AIRMONT ALCON HEIGHTS	0	0			534,470 168,054	1,291,205 520,887	0 89,186	1,291,205 431,701	68.06% 83.66%	7.65% 7.37%	2.86% 0.17%		1.3 1.0
ARIBAULT	0	o	_		747,360	1,782,288	09,186	1,782,288		7.37% 8.15%	0.17%	7.74% 16.15%	2.5
ARMINGTON	Ō	0	0.05795%	357,967	391,012	1,358,285	268,750	1,089,535	76.45%	8.21%	3.21%	8.01%	4.1
	0	0	0	15,918	2,120	2,980	0	2,980	61.68%	9.02%	11.98%	3.63%	13.6
ARWELL EDERAL DAM	ŏ	Ö			897	5,103	ō	5,103		10.01%	3.71%	8.18%	34.4

FERGUS FALLS FERTILE FIFTY LAKES FINLAYSON FISHER FLENSBURG FLOODWOOD FLORENCE FOLEY FORADA FOREST LAKE FOREST LAKE	12,596 859 326 246 410 207 561 50	6,460,093 166,833 594,372 97,520	0 0 0	395,360	0								
FINLAYSON FISHER FLENSBURG FLOODWOOD FLORENCE FOLEY FORADA FOREST LAKE	326 246 410 207 561	594,372 97,520	<u> </u>	0	ŏ	6,064,733 166,833	0	39.25% 42.60%	28.28% 61.88%	59.16% 57.53%	0.55% 2.46%	127.24% 164.46%	
FISHER FLENSBURG FLOODWOOD FLORENCE FOLEY FORADA FOREST LAKE	410 207 561			0	0	594,372	0	31.59%	18.35%	55.10%	2.33%	107.37%	
FLENSBURG FLOODWOOD FLORENCE FOLEY FORADA FOREST LAKE	207 561	77,653	0	0	0	97,520 - 77,653	0	47.98% 44.38%	21.11% 38.72%	60.93% 65.24%	5.39% 4.38%	135.42% 152.72%	1
FLORENCE FOLEY FORADA FOREST LAKE		48,495	0	Ō	0	48,495	0	58.45%	12.45%	50.92%	0.36%	122.18%	
FOLEY FORADA FOREST LAKE	30	104,174 7,877	0	0	0	104,174 7,877	0	50.22% 38.97%	101.01% 37.86%	58.02% 61.65%	1.97% 0.22%	211.23% 138.69%	
FOREST LAKE	1,953	632,499	131	68,330	0	564,038	0	50.52%	50.21%	59.60%	0.00%	160.33%	
	174 6,397	86,200 5,157,871	0	0 674,559	0 949,283	86,200 3,534,029	0 692,627	44.99% , 28.22%	10.53% 25.73%	61.03% 56.76%	0.56% 3.78%	117.10% 114.49%	
	372	130,147	482	0	0	129,665	0	82.03%	20.60%	58.20%	0.27%	161.10%	
FORT RIPLEY FOSSTON	90 1,517	23,612 367,498	0	67,441	0 0	23,612 300,057	0	31.59% 43.41%	15.46% 33,97%	66.95% 58.82%	0.14% 6.37%	114.15% 142.57%	
FOUNTAIN . FOXHOME	324 159	95,123 17,057	0	0	0	95,123 17,057	0	38.16% 48.45%	70.46% 44.53%	56.19% 49.53%	0.00% 0.00%	164.80% 142.51%	
FRANKLIN (RENVILLE)	503	74,856	ŏ	0	ő	74,856	Ö	22.07%	115.41%	44.66%	0.26%	182.40%	
FRANKLIN (ST. LOUIS) FRAZEE	2 1,190	24,492 254,686	0	0	0	24,492 254,686	0	66.90% 59.10%	27.11% 60.35%	58.35% 67.84%	1.05% 0.00%	153.41% 187.28%	
FREEBORN	298	69,192	Ō	ő	ō	69,192	Ō	37.71%	44.27%	47.02%	0.00%	129.00%	
FREEPORT FRIDLEY	566 28,104	185,846 27,545,541	0	0 2,642,692	0 4,946,280	185,846 19,956,569	0 2,827,325	34.55% 32.77%	45.65% 16.11%	55.66% 65.19%	0.43% 5.74%	136.30% 119.81%	
FROST	227	50,648	0	2,042	0	48,604	0	30.70%	115.35%	51.37%	0.22%	197.64%	
FULDA FUNKLEY	1,265 17	236,893 2,723	0	0	0	236,893 2,723	0	35.97% 63.46%	61.30% 0.00%	57.05% 72.13%	0.79% 2.06%	155.12% 137.64%	
GARFIELD	273	70,895	0	Ō	Ō	70,895	Ó	45.00%	28.80%	61.03%	0.56%	135.38%	
GARRISON GARVIN	136 141	197,520 16,346	0	0	0	197,520 16,346	0	31.59% 25.39%	13.33% 66.40%	66.95% 33.17%	0.14% 0.21%	112.01% 125.17%	
GARY	202	37,308	0	0	0	37,308	0	35.18%	61.80%	78.64%	3.26%	178.88%	
GAYLORD GEM LAKE	2,001 449	720,502 642,457	0	193,940 0	0 99,878	526,562 542,579	0 27,660	52.63% 44.73%	43.69% 14.70%	56.33% 72.69%	0.22% 4.07%	152.87% 136.18%	
GENEVA	449	102,834	0	0	0	102,834	0	42.76%	34.88%	68.05%	0.22%	145.91%	
GENOLA GEORGETOWN	84 110	49,602 31,385	0	0	0	49,602 31,385	0	58.45% 50.99%	14.25% 32.54%	54.19% 64.93%	0.36% 1.70%	127.25% 150.16%	
GHENT	313 709	76,470	0	10.771	0	76,470	0	39.42%	26.31%	53.88%	0.21% 0.22%	119.82%	
GIBBON GILBERT	1,910	168,006 358,671	ő	12,771 0	ő	155,235 358,671	0	45.73% 53.03%	78.87% 90.91%	39.35% 31.07%	0.58%	164.17% 175.59%	
GILMAN GLENCOE	201 4,923	50,319 2,141,810	0	0 330,385	0	50,319 1,811,425	0	50.58% 44.56%	6.53% 40.85%	59.69% 52.96%	0.00% 0.77%	116.80% 139.15%	<i></i>
GLENVILLE	784	166,590	0	0	0	166,590	0	41.52%	55.49%	53.91%	0.00%	150.92%	
GLENWOOD GLYNDON	2,584 888	800,644 191,005	0	34,059 0	0	766,585 191,005	0	44.99% 50.89%	70.71% 66.88%	64.89% 64.76%	4.26% 1.70%	184.85% 184.22%	Manuel
GOLDEN VALLEY	20,947	29,209,430	0	2,892,193	3,106,979	23,210,258	1,334,793	37.45%	25.68%	71.20%	6.41%	140.74%	
GONVICK GOOD THUNDER	296 565	49,967 106,637	0	0 4,244	0	49,967 102,393	. 0	47.89% 30.62%	76.65% 96.24%	40.39% 47.02%	1.85% 0.21%	166.78% 174.10%	•
GOODHUE	674	246,005	0	0	Ō	246,005	Ö	25.12%	63.73%	76.98%	0.61%	166.44%	
GOODRIDGE GOODVIEW	105 3,079	14,944 1,597,182	0	0 289,941	0	14,944 1,307,241	0	66.27% 40.70%	29.48% 34.35%	69.04% 54.11%	1.79% 0.86%	166.58% 130.02%	
GRACEVILLE GRANADA	661	109,252	0	0	0	109,252	. 0	49.88%	65.60%	56.50%	1.11%	173.09%	
GRAND MARAIS	377 1,224	42,271 746,575	0	0	0	42,271 746,575	. 0	30.45% 44.31%	54.02% 51.82%	52.66% 40.58%	0.23% 6.26%	137.36% 142.98%	
GRAND MEADOW GRAND RAPIDS	985 8,163	185,073 6,178,928	0	1,964 697,550	0	183,109 5,481,378	· . · 0	41.44% 44.23%	18.74% 33.46%	58.64% 51.84%	0.77% 0.72%	119.58% 130.24%	
GRANITE FALLS	3,049	1,381,047	0	97,064	0	1,283,983	Õ	50.52%	26.96%	68.10%	0.45%	146.03%	
GRASSTON GREEN ISLE	115 300	21,695 71,713	0	0	0	21,695 71,713	0	71.83% 48.24%	23.79% 119.40%	64.87% 59.88%	0.28% 0.22%	160.77% 227.74%	
GREENBUSH	808	167,054	0	ō	0	167,054	0	34.29%	52.70%	51.78%	1.82%	140.60%	
GREENFIELD GREENWALD	1,572 202	1,111,624 66,225	3,844 0	0	81,957 0	1,025,823 66,225	115,407 0	37.45% 38.70%	24.92% 16.30%	57.28% 61.56%	3.06% 0.43%	122.72% 116.99%	
GREENWOOD	664	1,242,818	0	0	11,606	1,231,212	22,614	37.45%	15.86%	76.14%	8.18%	137.63%	
GREY EAGLE GROVE CITY	361 587	76,454 97,449	0	0	0 0	76,454 97,449	0	71.21% 39.01%	52.57% 41.46%	59.29% 76.48%	0.25% 0.24%	183.32% 157.19%	
GRYGLA GULLY	221 124	48,155 19,906	0	0 3,434	0	48,155 16,472	0	24.81% 44.43%	47.16% 17.16%	57.62% 59.93%	1.78% 7.73%	131.37% 129.25%	
HACKENSACK	250	177,938	0	0	0	177,938	0	39.07%	30.54%	53.61%	0.14%	123.36%	
HADLEY HALLOCK	87 1,300	29,103 359,435	0	0 ·	0	29,103 359,435	0	39.85% 24.35%	22.33% 26.15%	57.60% 71.87%	0.21% 1.76%	119.99% 124.13%	
HALMA	72	9,086	0	Ó	Ō	9,086	0	23.79%	43.70%	60.33%	1.76%	129.60%	
HALSTAD HAM LAKE	601 9,825	134,171 5,386,778	· * 0	2,379 0	0 533,911	131,792 4,852,867	0 1,060,901	39.74% 32.77%	72.31% 12.71%	56.04% 61.11%	3.26% 2.09%	171.35% 108.68%	
HAMBURG	502	152,697	Ō	Ō	9,037	143,660	74,010	46.31%	40.14%	82.45%	1.81%	170.72%	
HAMMOND HAMPTON	205 388	23,653 155,870	0	0	0 12,297	23,653 143,573	0 49,527	56.61% 27.99%	55.30% 14.54%	66.06% 64.91%	0.66% 1.82%	178.63% 109.26%	
HANCOCK HANLEY FALLS	709	118,800	0	0	0	118,800	0	37.71%	82.79%	51.45%	0.00%	171.95%	-
HANOVER	242 1,078	43,780 637,061	0	0 17,676	0 3,888	43,780 615,497	0 28,968	45.96% 32.92%	125.72% 19.37%	54.51% 69.02%	1.46% 0.60%	227.65% 121.91%	4
HANSKA HARDING	443 77	91,491 23,181	0	3,850 0	0	87,641	0	30.79%	47.92%	43.68%	0.21%	122.61%	The same of the sa
HARDWICK	227	38,353	0	0	0	23,181 38,353	0	58.44% 35.85%	10.49% 25.67%	54.19% 53.93%	0.36% 0.21%	123.48% 115.67%	
HARMONY HARRIS	1,073 936	299,278 337,020	0	41,884 0	0	257,394 337,020	0	36.28% 55.55%	76.79% 29.17%	44.18% 58.55%	0.00% 0.18%	157.25%	
HARTLAND	308	77,494	0	0	0	77,494	. 0	43.11%	3.36%	65.49%	0.00%	143.45% 111.96%	
HASTINGS HATFIELD	16,200 63	9,126,899 18,735	0	241,043 0	1,035,826 0	7,850,030 18,735	1,984,903 0	28.00% 63.11%	35.09% 35.15%	64.97% 52.21%	2.13% 0.20%	130.19% 150.67%	
HAWLEY	1,668	431,388	0	0	ō	431,388	0	51.85%	32.45%	53.28%	1.70%	139.28%	
HAYFIELD HAYWARD	1,304 237	392,264 97,018	0	35,265 0	0 0	356,999 97,018	0	34.97% 40.51%	82.27% 24.29%	43.79% 56.26%	0.00% 0.00%	161.03% 121.06%	
•			•	·	-	27,2.0	J		24.2070		2.0078	.200%	

	IN	MV TAX RA	TES	l	Δ	ID AND LEVY	DATA		.	TAY R	ASE COMPO	SITION	
	Average County MV Tax Rate	Average City MV Tax Rate	Average School MV Tax Rate	1995 LGA	1995 City HACA	1995 Certified City Levy	1995 FD Dist Levy	City Net		Percent MV Apartments			Percent MV Other Classes
FERGUS FALLS	0	0		2,508,771	459,726	1,715,181	0	1,715,181	57.02%	9.88%	0.37%	18.72%	14.01%
FERTILE LAKES	0	0		101,050 0	59,972 6,377	103,234 109,044	0	103,234 109,044	75.48% 30.74%	6.81% 0.79%	2.42% 5.15%	11.47% 0.33%	3.83% 62.99%
YSON	Ó	ő		17,151	6,108	20,591	0	20,591	49.64%	10.55%	11.48%	21.52%	6.81%
ادرینظR FLENSBURG	0	0	-	23,692 17,057	16,388 7,626	30,667 6,038	0	30,067 6,038	81.26% 34.74%	5.16% 4.22%	1.90% 55.78%	5.42% 1.49%	6.25% 3.77%
FLOODWOOD	ő	0		134,095	57,040	105,230	ŏ	105,230	66.08%	15.06%	0.00%	14.20%	4.65%
FLORENCE FOLEY	0	0		, 8,335 270,429	2,018 67,868	2,982 283,209	0	2,982 283,209	39.13% 66.17%	9.00% 13.02%	20.60% 0.48%	4.21% 17.27%	27.07% 3.06%
FORADA	ő	0	Ō	899	3,587	9,075	0	9,075	54.78%	1.80%	3.77%	2.93%	36.72%
FOREST LAKE FORESTON	0	0		321,505 26,701	242,157 5,283	1,088,948 26,717	179,700 0	909,248 26,717	54.05% 53.22%	14.67% 2.49%	0.54% 9.82%	27.89% 30.44%	2.85% 4.03%
FORT RIPLEY	Ō	ő	0	161	1,246	3,650	0	3,650	53.08%	6.32%	23.30%	8.25%	9.05%
FOSSTON FOUNTAIN	0	0		279,905 29,486	104,267 35,900	101,923 67,023	0	101,923 67,023	66.84% 65.70%	9.70% 5.90%	0.15% 7.38%	19.57% 17.32%	3.74% 3.70%
FOXHOME	0	0	0	11,187	2,984	7,595	0	7,595	69.67%	4.93%	11.20%	6.25%	7.94%
FRANKLIN (RENVILLE) FRANKLIN (ST. LOUIS)	0	0	_	121,141 5,511	37,642 1,990	86,392 6,641	0	86,392 6,641	63.64% 10.18%	16.43% 2.86%	10.22% 23.44%	5.72% 46.34%	3.99% 17.19%
FRAZEE	Ō	Õ	0	145,391	34,307	153,693	Ô	153,693	61.40%	18.39%	1.14%	11.36%	7.71%
FREEBORN FREEPORT	0	0		32,886 61,022	14,870 54,818	30,630 84,840	0	30,630 84,840	67.94% 70.79%	9.68% 5.13%	0.00% 4.73%	15.99% 15.10%	6.40% 4.24%
FRIDLEY	0	0	0.05147%	1,577,235	1,083,779	3,667,859	452,823	3,215,036	55.58%	9.71%	0.00%	31.23%	3.48%
FROST FULDA	0	0		43,300 241,810	22,200 91,168	56,067 145,227	0	56,067 145,227	45.30% 79.92%	5.49% 7.15%	12.14% 1.88%	27.03% 10.93%	10.03% 0.11%
FUNKLEY	Ō	Ó	0	50	0	0	Ō	0	33.31%	13.21%	38.91%	11.83%	2.74%
GARFIELD GARRISON	0	0		7,354 5,671	6,094 3,670	20,416 26,330	0	20,416 26,330	55.74% 18.08%	8.46% 7.87%	7.46% 0.09%	16.02% 41.70%	12.32% 32.26%
GARVIN	Ō	ō	Ō	38,361	13,864	10,854	Ō	10,854	63.20%	6.77%	4.39%	19.37%	6.27%
GARY GAYLORD	0	0		50,051 350,051	12,118 175,117	23,056 230,060	0	23,056 230,060	63.62% 65.63%	2.25% 9.96%	0.06% 1.98%	27.75% 19.38%	6.32% 3.06%
GEM LAKE	Ō	Ó	0	0	9,010	84,000	4,263	79,737	65.66%	5.33%	1.16%	25.55%	2.30%
GENEVA GENOLA	0	0	-	39,781 157	24,680 971	35,870 7,070	0	35,870 7,070	79.76% 37.49%	7.42%. 6.11%	0.69% 5.59%	9.73% 36.92%	2.40% 13.89%
GEORGETOWN	Ō	ō	Ö	8,402	6,787	10,213	Ō	10,213	58.28%	4.41%	20.45%	2.06%	14.80%
GHENT GIBBON	0	0	-	39,310 138,570	14,584 93,994	20,118 122,436	0	20,118 122,436	71.46% 79.48%	6.60% 4.26%	3.27% 1.13%	17.08% 12.87%	1.59% 2.25%
GILBERT	Ō	Ō	0.05439%	590,289	179,178	326,068	Ō	326,068	80.51%	6.44%	3.47%	6.30%	3.29%
GILMAN C'\COE	0	0		1,159 671,549	1,712 296,180	3,288 740,004	0	3,288 740,004	75.88% 72.26%	6.72% 6.35%	4.68% 0.19%	12.50% 19.89%	0.22% 1.32%
VILLE	ō	Ō	0.23732%	59,340	36,564	92,437	Ō	92,437	74.95%	7.03%	4.44%	11.14%	2.44%
WOOD GLYNDON	0	0		475,771 87,495	234,366 59,642	542,028 127,735	0	542,028 127,735	61.76% 76.36%	12.81% 4.81%	0.26% 5.18%	15.67% 7.64%	9.51% 6.00%
GOLDEN VALLEY	ō	0	Ō	19,122	1,756,770	6,307,919	347,060	5,960,859	65.50%	4.82%	0.00%	28.11%	1.57%
GONVICK GOOD THUNDER	0	0		60,939 74,261	21,752 60,601	38,300 98,548	0	38,300 98,548	56.82% 75.97%	11.93% 10.47%	7.09% 3.67%	16.95% 6.93%	7.21% 2.96%
GOODHUE	Ō	ō	Ö	77,692	46,885	156,774	Ō	156,774	73.11%	4.92%	4.46%	14.87%	2.64%
GOODRIDGE GOODVIEW	0	0		22,258 182,148	2,095 225,505	4,405 449,063	0	4,405 449,063	54.88% 69.00%	24.06% 5.36%	0.58% 0.05%	16.30% 20.61%	4.18% 4.98%
GRACEVILLE	ō	Ō	Ō	138,344	35,965	71,670	Ö	71,670	71.63%	10.60%	2.22%	8.14%	7.41%
GRANADA GRAND MARAIS	0	0		48,393 224,126	12,893 107,164	22,835 386,882	0	22,835 386,882	74.81% 58.91%	6.42% 9.88%	8.00% 0.00%	6.57% 26.35%	4.20% 4.86%
GRAND MEADOW	, ō	Ō	, ō	138,253	57,321	34,315		84,315	84.07%	4.91%	0.45%	8.69%	1.88%
GRAND RAPIDS GRANITE FALLS	0	0		1,294,695 540,179	505,737 78,079	1,833,849 346,155	0	1,833,849 346,155	46.26% 59.73%	11.16% 8.91%	0.00% 0.81%	40.34% 13.97%	2.25% 16.58%
GRASSTON	ō	ő	0.09616%	14,735	4,278	5,162	ō	5,162	57.64%	9.80%	18.95%	4.27%	9.35%
GREEN ISLE GREENBUSH	0	0	0.03716%	45,696 139,514	32,678 36,086	85,625 88,044	0	85,625 88,044	83.85% 70.80%	3.54% 5.66%	0.00% 0.69%	10.65% 14.16%	1.96% 8.70%
GREENFIELD	Ō	0	0.04343%	5,511	81,556	285,990	30,345	255,645	63.12%	4.27%	24.90%	4.15%	3.55%
GREENWALD GREENWOOD	0	0		8,504 0	9,204 38,702	10,796 199,443	0 4,234	10,796 195,209	68.20% 86.42%	4.67% 7.02%	8.34% 0.00%	12.15% 3.13%	6.64% 3.43%
GREY EAGLE	0	Ō	0.04862%	59,550	14,930	40,194	0	40,194	64,43%	13.07%	1.47%	17.66%	3.37%
GROVE CITY GRYGLA	0	0		116,428 35,113	38,613 5,780	40,400 22,710	0	40,400 22,710	72.64% 43.24%	12.65% 20.66%	1.60% 1.40%	10.43% 28.22%	2.67% 6.48%
GULLY	ō	0	0.07144%	6,707	1,673	2,827	Ō	2,827	31.91%	21.78%	7.38%	15.86%	23.07%
HACKENSACK HADLEY	0	0		13,841 3,007	12,151 768	54,349 6,500	0	54,349 6,500	42.24% 53.51%	10.54% 2.76%	0.00% 4.17%	27.29% 36.57%	19.92% 2.98%
HALLOCK	ō	0	0	271,768	68,317	93,985	0	93,985	65.49%	8.18%	1.94%	15.05%	9.34%
HALMA HALSTAD	0	0		5,722 92,623	2,786 43,211	3,971 95,294	0	3,971 95,294	55.47% 66.62%	6.24% 11.83%	16.89% 0.57%	2.76% 14.23%	18.64% 6.75%
HAM LAKE	Ō	0	0.00423%	171,853	207,073	749,770	132,729	617,041	78.61%	4.41%	4.52%	8.25%	4.21%
HAMBURG HAMMOND	0	0	-	33,305 9,980	43,821 3,880	96,000 13,080	38,333 0	57,667 13,080	85.80% 82.95%	6.99% 11.60%	0.51% 0.00%	4.09% 4.10%	2.61% 1.34%
HAMPTON	Ō	Ō	0.00479%	14,208	19,311	25,212	4,340	20,872	69.70%	9.00%	7.35%	12.82%	1.14%
HANCOCK ₽™`EY FALLS	0	0		99,645 50,642	41,688 20,892	98,352 55,039	0	98,352 55,039	66.85% 60.43%	11.21% 10.64%	3.78% 1.76%	9.86% 5.70%	8.30% 21.48%
/ER	ō	Ö	0.00144%	17,578	39,112	124,679	5,451	119,228	76.46%	5.28%	10.99%	5.06%	2.22%
⊩KA HARDING	0	0		64,416 792	32,608 568	42,000 2,432	0	42,000 2,432	71.05% 46.59%	5.88% 3.76%	1.34% 38.89%	19.84% 7.12%	1.88% 3.64%
HARDWICK	ō	Ō	Ō	28,986	6,756	9,847	0	9,847	51.31%	8.25%	28.26%	10.18%	2.01%
HARMONY HARRIS	0	0		225,476 26,599	81,560 27,896	197,658 98,310	0	197,658 98,310	70.40% 49.33%	6.93% 6.69%	1.89% 36.26%	18.95% 2.88%	1.83% 4.85%
HARTLAND	Ō	O	0	47,452	13,356	2,601	0	2,601	66.67%	4.69%	2.03%	20.91%	5.70%
HASTINGS HATFIELD	0.02365%	0		1,232,136 962	1,002,622 1,715	3,377,443 6,585	622,942 0	2,754,501 6,585	73.70% 10.22%	9.25% 1.19%	0.49% 81.65%	14.12% 5.25%	2.44% 1.70%
HAWLEY	0	0	0.36756%	161,324	53,577	139,998	0	139,998	74.65%	9.02%	0.38%	12.49%	3.46%
HAYFIELD HAYWARD	0	0	_	174,493 35,950	144,745 10,513	293,689 23,562	0	293,689 23,562	72.46% 59.62%	7.11% 5.63%	2.26% 7.39%	16.08% 24.16%	2.09% 3.20%
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Page													
MACEL RUN		I- 1994	Total Tax	Powerline									
MACHERITICS				Tax	TIF Tax	Contrib Tax	Tax	Distrib Tax	County	City	School	Special	Total
HETCHAP			10.100		, ,	, ,							
HENDERSICH 759 148,912 0													
HENDRICKIS	HEIDELBERG	77	19,935		_								
HENDERIM													
INFORMETER 65 13,530 0	HENDRUM	297	55,251				55,251						192.77%
HERMAN													
HENDITI	HERMAN		101,454				101,454						131.73%
HEWITT 280 34,988 0 0 0 0 3,458 0 0 11,227 24,010 158,056 0 0 34,658 0 0 11,227 25,000 158, 152,028 158,000 15													
HILLEITY 475 180,9152 0 0 0 180,9152 0 0 0 180,9152 0 0 0 180,9152 0 0 0 180,9152 0 0 0 180,9152 0 0 0 180,9152 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	HEWITT	260	34,958	ō	Ō	0	34,958	0	61.52%	52.46%	45.16%	0.15%	159.29%
HILLIAN 47													
HILLTOP 774 318,572 0 44,691 33,583 192,001 30 0 25,007 192,007 30 1,003,007 192,007 1	HILLMAN .	47	6,222	0	0	0	6,222	0	58.44%	52.25%	73.79%	0.35%	184.83%
HINCREDIAL 280 30,500 0 0 0 0 154,599 0 44,554 75,515, 60,500 153,529 150,000 150,000 154,599 0 44,554 75,500 150,000 150,000 154,599 0 44,554 75,500 150,000 150,000 150,000 150,000 150,000 154,599 0 44,554 75,500 150,000													
HOFFMAN	HINCKLEY	1,083	1,180,342	Ō	238,261	0	942,081	0	47.85%	25.13%	60.83%	5.39%	139.20%
HOLDINGFORD 506 134,690 0 0 134,690 134,690 10 134,690 10 134,690 10 10 134,690 10 10 134,690 10 10 10 10 10 10 10 10 10													
HOLLAND 211 22.099 0 0 0 0 0 0 0 0 0			134,989					0	44.56%	71.51%	49.77%	0.00%	
HOLLOWAY 120													
HOLET HOR 1638 HOSS 15,510,773 HOLET HOLETON HOR 16,538 HOSS 15,510,773 HOLETON HOLETO													
HOPKINS													
HOUSTON 1,021 248,704 0 8,422 0 237,882 0 49,579 0 50,779 1 58,97% 1 6,000 1 1					_								
HOYDLAKES 2,329 1,457,817 0 2,756 0 0 1,455,061 0 72,80% 83,82% 47,99% 1,165% 195,95% 141,145 1,145,141 1,		1,021	245,704		8,422	0	237,282					0.00%	
HUGO 5.208 5.2768 6,42 0 346,499 3,165,326 431,724 30,62% 62,30% 68.38% 4.11% 125,41% HUMBOLDT 68 27,962 0 2 48,02% 61,74% 72,54% 11.25% HUTCHINSON 12,774 5,841,500 20,000 0 5,550,0776 0 45,02% 41,73% 61,71% 02,87% 143,75% 11.25% HUTCHINSON 12,774 5,841,500 2 200,830 0 5,550,0776 0 45,02% 41,73% 61,74% 02,87% 143,75% 11.25% HUTCHINSON 12,774 5,841,500 0 200,830 0 5,550,0776 0 45,02% 41,73% 61,74% 02,87% 143,75% 11.25% HUTCHINSON 12,774 5,841,500 0 0 83,288 2,280,046 189,377 3,38% 48,29% 0,19% 124,70% NIFERNATIONAL FALLS 7,811 5,558,707 0 2,032,433 0 35,553,274 0 40,84% 3,34% 143,75% 11.75%				-		-							
HUTCHINSON 12,174 5,841,506 0 260,800 0 5,580,676 0 45,02% 41,73% 61,17% 0,24% 148,17% HUEN 96 13,659 0 0 0 0 18,659 0 0 0 0,000 0,0		5,208	3,519,067	6,642	0		3,165,926			22.30%	68.38%		125.41%
INCEPENDENCE 86					_	_							
INTERNATIONAL FALLS 7,811 5,585,707 0 2,032,433 0 3,553,274 0 40,84% 35,38% 42,27% 140 140 41,282 0 0 0 41,292 0 3,785% 50,38% 51,707 140 140 140 141,282 0 0 0 14,292 140 140 140 140 140 140 140 14	IHLEN	96	13,659	0	0	0	13,659	0	59.00%	29.56%	48.51%	0.20%	137.26%
INVER GROVE HEIGHTS													
IRONITON 135 23,908 0				0			14,424,496	2,601,744	27.99%	25.39%	61.16%	5.17%	119.71%
BONTON 561 119.937 0													
ISLE													
NANHOE													
JANESVILLE													
JASPER													
DENKINS 275													
Definision	JEFFERS		75,246										
JORDAN													
KARSTAD			1,151,526										
KASSOTA								_					
REELIHER	KASOTA	669	141,196	0	0	0	141,196	.0	46.51%	24.98%	67.19%	0.21%	138.88%
KELLHER 963 60,005 0 0 0 60,005 0 63,90% 21,28% 50,53% 2,05% 137,76% KENLOGG 426 85,544 0 0 0 0 55,544 0 50,53% 2,05% 137,76% KENNEDY 325 78,876 0 0 0 78,876 0 23,01% 58,52% 68,34% 1,76% 15,83% KENSTORTON 292 41,648 0 0 0 14,648 0 54,43% 64,20% 64,27% 0.55% 183,45% KENT 129 16,618 0 0 0 16,818 0 54,43% 64,20% 64,27% 0.55% 183,45% KENTON 1,564 585,581 0 0 0 0 770,708 0 55,62% 0.61% 148,49% 0.00% 170,708 0 55,62% 20,43% 110,34% 0 0 170,70% 10 55,62% <													
KENNEDY	KELLIHER	363	60,005	0	0	0	60,005		63.90%	21.28%	50.53%	2.05%	137.76%
KENNETH								-					
KENT	KENNETH	80	17,836	0	0	0	17,836	0	35.71%	18.61%	53.97%	0.21%	108.51%
KENYON 1,564 585,581 0 49,450 0 536,131 0 22,77% 70,09% 55,02% 0.61% 148,49% KERKHOVEN 736 176,708 0 0 0 176,708 0 53,62% 28,43% 71,30% 0.44% 153,78% KERRICK 64 22,754 0 0 0 22,754 0 47,99% 31,91% 67,15% 0.27% 147,31% KETTLE RIVER 195 49,110 0 0 0 141,010 0 51,75% 65,16% 53,05% 4,03% 173,98% KIESTER 595 91,401 0 0 0 18,342 0 0 18,342 0 41,24% 43,13% 56,01% 0.21% 140,58% KIMBRAL 17 10,883 0 0 0 19,945 0 42,92% 31,11% 63,06% 0,24% 137,33% KINNEY 246 45,065 0 0 </td <td></td>													
KERRICK 64 22,754 0 0 0 22,754 0 47,99% 31,91% 67,15% 0.27% 147,31% KETTLE RIVER 195 49,110 0 0 0 49,110 0 51,75% 65,16% 53,05% 4,03% 173,98% KIESTER 595 91,401 0 0 0 191,401 0 31,62% 55,02% 47,41% 0.23% 134,27% KILKENINY 161 18,342 0 0 0 186,242 0 41,24% 43,13% 56,01% 0.21% 140,58% KIMBAL PRAIRIE 700 204,127 0 7,914 0 196,213 0 36,68% 67,51% 48,31% 123% 140,13% KINBRAE 17 10,883 0 0 0 19,81% 0 28,15% 62,87% 1,48% 123% 153,92% KINSTON 126 19,945 0 0 0 45,065 0	KENYON	1,564	585,581	0	49,450	0	536,131	0	22.77%	70.09%	55.02%	0.61%	148.49%
KETTLE RIVER 195 49,110 0 0 0 49,110 0 51,75% 65.16% 53.05% 4.03% 173,98% KIESTER 595 91,401 0 0 0 91,401 0 31,62% 55.02% 47.41% 0.23% 173,98% KIEKENNY 161 18,342 0 0 0 18,342 0 41,24% 43,13% 56.01% 0.23% 140,27% KILKENNY 161 18,342 0 0 0 18,342 0 41,24% 43,13% 56.01% 0.23% 134,27% KIMBALL PRAIRIE 700 204,127 0 7,914 0 196,213 0 36,86% 67.51% 48,31% 123% 153,92% KIMBRAE 17 10,883 0 0 0 10,883 0 31,64% 28.15% 62.87% 1.48% KINGSTON 126 19,945 0 0 0 19,945 0 42,92% 31,11% 63,06% 0.24% 137,33% KINNEY 246 45,065 0 0 0 45,065 0 19,31% 93,64% 0.00% 1.05% 114,01% LA CRESCENT 4,478 1,605,183 0 17,177 0 1,588,006 0 50,22% 37,86% 56.09% 0.00% 144,17% LA PRAIRIE 463 268,502 0 56,261 0 212,241 0 45,72% 57,38% 49,99% 0.18% 153,27% LA SALLE 95 34,577 0 0 0 34,577 0 51,24% 28,61% 49,49% 0.22% 129,55% LAKE BENTON 686 148,418 0 0 0 148,418 0 49,24% 73,41% 51,57% 0.20% 124,46% LAKE BENTON 686 148,418 0 0 0 148,418 0 49,24% 73,41% 51,57% 0.20% 124,40% LAKE BRONSON 265 43,411 0 0 0 43,411 0 21,21% 33,52% 56,14% 45,07% 0.45% 120,40% LAKE BRONSON 265 43,411 0 0 0 43,411 0 21,21% 33,52% 56,14% 45,07% 0.45% 120,40% LAKE BRONSON 265 43,411 0 0 0 43,411 0 21,21% 33,52% 56,14% 56,17% 0.45% 126,40% LAKE BRONSON 265 43,411 0 0 0 37,243 0 530,483 0 38,50% 41,56% 56,40% 0.21% 134,67% LAKE CRYSTAL 2,143 567,726 0 37,243 0 530,483 0 38,50% 41,56% 56,40% 0.21% 134,67% LAKE BLMO 6,072 4,624,750 639 0 204,250 0 1,963,592 0 49,78% 23,64% 55,44% 0.65% 129,41% LAKE ELMO 6,072 4,624,750 639 0 204,250 0 1,963,592 0 49,78% 23,64% 55,44% 0.65% 129,41% LAKE ELMO 6,072 4,624,750 639 0 204,250 0 13,437 3 0 30,62% 20,55% 69,61% 7,96% 128,47% LAKE ELMO 6,072 4,624,750 639 0 204,250 0 1,963,592 0 49,78% 23,64% 65,54% 0.65% 129,41% LAKE ELMO 6,072 4,624,750 639 0 204,250 0 13,437 3 0 30,62% 20,55% 69,61% 7,96% 128,47% LAKE ELMO 6,072 4,624,750 639 0 204,250 0 13,437 3 0 30,62% 20,55% 69,61% 7,96% 128,47% LAKE ELMO 6,072 4,624,750 639 0 0 0 13,457 0 0 30,61% 13,437 0 30,62% 20,55% 69,61% 7,96% 128,47% LAKE ELMO 6,072 4,624,750 639 0 0 0 14,469 46,650 121,761 30,													
KILKENNY	KETTLE RIVER	195	49,110	0	0	0	49,110	0	51.75%	65.16%	53.05%	4.03%	173.98%
KIMBALL PRAIRIE 700 204,127 0 7,914 0 196,213 0 36.86% 67.51% 48.31% 1.23% 153,92% KINBRAE 17 10,883 0 0 0 10,883 0 31.64% 28.15% 62.87% 1.48% 124.14% KINGSTON 126 19,945 0 0 0 19,945 0 42.92% 31.11% 63.06% 0.24% 137.33% KINNEY 246 45,065 0 0 0 45,065 0 19.31% 93.64% 0.00% 1.05% 114.01% LA CRESCENT 4,478 1,605,183 0 17,177 0 1,588,006 0 50.22% 37.86% 56.09% 0.00% 144,17% LA PRAIRIE 463 268,502 0 56,261 0 212,241 0 45.72% 25.86% 49.99% 0.18% 153,27% LA SALLE 95 34,577 0 0 0 148													
KINGSTON 126 19,945 0 0 0 19,945 0 42.92% 31.11% 63.06% 0.24% 137.33% KINNEY 246 45,065 0 0 0 45,065 0 19.31% 93.64% 0.00% 1.05% 114.01% LA CRESCENT 4,478 1,605,183 0 17,177 0 1,588,006 0 50.22% 37.86% 56.09% 0.00% 144.17% LA PRAIRIE 463 268,502 0 56,261 0 212,241 0 45,72% 57.38% 49,99% 0.18% 153.27% LA SALLE 95 34,577 0 0 0 0 34,577 0 51.24% 28.61% 49.49% 0.22% 129.55% LAFAYETTE 478 115,816 0 15,417 0 100,399 0 49.24% 73.41% 51.57% 0.20% 174,42% LAKE BENTON 686 148,418 0 0 0 0 148,418 0 48.37% 30.84% 40,73% 0.45% 120,40% LAKE BRONSON 265 43,411 0 0 0 0 43,411 0 21.21% 33.52% 56.14% 1.76% 112.63% LAKE CITY 4,507 2,167,842 0 204,250 0 1,963,592 0 49,78% 23.64% 55.34% 0.65% 129,41% LAKE CHWO 6,072 4,624,750 639 0 280,170 4,343,941 468,261 30,62% 20.55% 69,61% 7.96% 128,74% LAKE HENRY 91 13,473 0 0 0 13,473 0 38.50% 41.56% 54.40% 0.21% 134,67% LAKE HENRY 91 13,473 0 0 0 13,473 0 38.71% 31.08% 67.57% 0.43% 137.79% LAKE LILLIAN 226 81,111 0 0 0 81,111 0 41,82% 28.36% 48.80% 0.24% 119,21% LAKE SHORE 748 1,892,550 0 0 1,892,550 0 39.06% 14.79% 64.92% 0.14% 118,91% LAKE SHORE 748 1,892,550 0 0 0 12,469 467,630 121,761 30,62% 24,00% 67.46% 2.03% 124,12% LAKE ST CROIX BEACH 1,120 480,099 0 0 12,469 467,630 121,761 30,62% 24,00% 67.46% 2.03% 124,12% LAKE WILSON 318 60,458 0 0 0 0 60,458 0 329,569 0 32,64% 60.12% 46.52% 1.77% 141,05% LAKE FIELD 1,680 329,569 0 0 0 0 329,569 0 32,64% 60.12% 46.52% 1.77% 141,05%	KIMBALL PRAIRIE	700	204,127	0	7,914	0	196,213	0	36.86%	67.51%	48.31%	1.23%	153.92%
KINNEY 246 45,065 0 0 0 45,065 0 19,31% 93.64% 0.00% 1.05% 114.01% LA CRESCENT 4,478 1,605,183 0 17,177 0 1,588,006 0 50.22% 37.86% 56.09% 0.00% 144.17% LA PRAIRIE 463 268,502 0 56,261 0 212,241 0 45.72% 57.38% 49,99% 0.18% 153,27% LA PRAIRIE 95 34,577 0 0 0 0 34,577 0 51.24% 28.61% 49.49% 0.22% 129,55% LAFAYETTE 478 115,816 0 15,417 0 100,399 0 49,24% 73.41% 51.57% 0.20% 174.42% LAKE BENTON 686 148,418 0 0 0 0 148,418 0 48.37% 30.84% 40.73% 0.45% 120,40% LAKE BRONSON 265 43,411 0 0 0 0 43,411 0 21,21% 33.52% 56.14% 1.76% 112,63% LAKE CITY 4,507 2,167,842 0 204,250 0 1,963,592 0 49,78% 23.64% 55.34% 0.65% 129,41% LAKE ELMO 6,072 4,624,750 639 0 280,170 4,343,941 468,261 30,62% 20,55% 69,61% 7.99% 128,74% LAKE HENRY 91 13,473 0 0 0 0 81,111 0 41,82% 28.36% 48.80% 0.24% 119,21% LAKE ELMO 657 170,541 0 20,833 0 149,708 0 56.15% 31,52% 54.27% 1.70% 143,64% LAKE SHORE 748 1,892,550 0 0 1,892,550 0 39,06% 14.79% 64,92% 0.14% 118,91% LAKE SHORE 748 1,892,550 0 0 0 12,469 467,630 121,761 30,62% 24,00% 67,46% 2.03% 128,12% LAKE ST CROIX BEACH 1,120 480,099 0 0 12,469 467,630 121,761 30,62% 24,00% 67,46% 2.03% 124,12% LAKE WILSON 318 60,458 0 0 0 0 329,569 0 32,64% 60,12% 43.75% 0.21% 144,12% LAKE FIELD 1,680 329,569 0 0 0 0 329,569 0 32,64% 60,12% 43.75% 0.21% 144,12% 14A,12% 14A,12				_									
LA PRAIRIE 463 268,502 0 56,261 0 212,241 0 45,72% 57.38% 49,99% 0.18% 153,27% LA SALLE 95 34,577 0 0 0 34,577 0 51.24% 28.61% 49.49% 0.22% 129,55% LAFAYETTE 478 115,816 0 15,417 0 100,399 0 49,24% 73.41% 51.57% 0.20% 174.42% LAKE BENTON 686 148,418 0 0 0 0 148,418 0 48.37% 30.84% 40,73% 0.45% 120,40% LAKE BRONSON 265 43,411 0 0 0 148,418 0 48.37% 30.84% 40,73% 0.45% 120,40% LAKE CITY 4,507 2,167,842 0 204,250 0 1,963,592 0 49,78% 23,64% 55,34% 0.65% 129,41% LAKE CITY 4,507 2,167,842 0 204,250 0 1,963,592 0 49,78% 23,64% 55,34% 0.65% 129,41% LAKE CRYSTAL 2,143 567,726 0 37,243 0 530,483 0 38,50% 41,56% 54,40% 0.21% 134,67% LAKE ELMO 6,072 4,624,750 639 0 280,170 4,343,941 468,261 30,62% 20,55% 69,61% 7.96% 128,74% LAKE HENRY 91 13,473 0 0 0 0 13,473 0 38,71% 31,08% 67,57% 0.43% 137,79% LAKE LILLIAN 226 81,111 0 0 0 0 81,111 0 41,82% 28,36% 48,80% 0.24% 119,21% LAKE PARK 657 170,541 0 20,833 0 149,708 0 56,15% 31,52% 54,27% 1.70% 143,64% LAKE SHORE 748 1,892,550 0 0 0 0 12,469 467,630 121,761 30,62% 24,00% 67,46% 2.03% 124,12% LAKE WILSON 318 60,458 0 0 0 0 60,458 0 32,169 60,458 0 0 14,26% 61,46% 61,52% 1.77% 141,05% LAKE FIELD 1,680 329,569 0 0 0 289,569 0 32,64% 60,12% 46,52% 1.77% 141,05%	KINNEY	246	45,065	0		0		0	19.31%	93.64%	0.00%	1.05%	114.01%
LA SALLE 95 34,577 0 0 0 34,577 0 51,24% 28.61% 49.49% 0.22% 129.55% LAFAYETTE 478 115,816 0 15,417 0 100,399 0 49.24% 73.41% 51.57% 0.20% 174,42% LAKE BENTON 686 148,418 0 0 0 0 148,418 0 48.37% 30.84% 40,73% 0.45% 120,40% LAKE BRONSON 265 43,411 0 0 0 0 43,411 0 21.21% 33.52% 56.14% 1.76% 112,63% LAKE CITY 4,507 2,167,842 0 204,250 0 1,963,592 0 49.78% 23.64% 55.34% 0.65% 129,41% LAKE CHYSTAL 2,143 567,726 0 37,243 0 530,483 0 38.50% 41.56% 55.34% 0.65% 129,41% LAKE ELMO 6,072 4,624,750 639 0 280,170 4,343,941 468,261 30,622% 20.55% 69.61% 7.96% 128,74% LAKE HENRY 91 13,473 0 0 0 0 13,473 0 38.71% 31.08% 67.57% 0.43% 137.79% LAKE LILLIAN 226 81,111 0 0 0 81,111 0 41.82% 28.36% 48.80% 0.24% 119,21% LAKE SHORE 748 1,892,550 0 0 0 0 149,708 0 56.15% 31,52% 54.27% 1.70% 143,664% LAKE SHORE 748 1,892,550 0 0 0 12,469 467,630 121,761 30,622% 24,00% 67.46% 2.03% 144,12% LAKE ST CROIX BEACH 1,120 480,099 0 0 12,469 467,630 121,761 30,622% 24,00% 67.46% 2.03% 144,12% LAKE WILSON 318 60,458 0 0 0 0 60,458 0 329,569 0 32,64% 60.12% 46.52% 1.77% 141,05% 14KEFIELD 1,680 329,569 0 0 0 0 329,569 0 32,64% 60.12% 46.52% 1.77% 141,05%													
LAFAYETTE 478 115,816 0 15,417 0 100,399 0 49,24% 73.41% 51,57% 0.20% 174,42% LAKE BENTON 686 148,418 0 0 0 148,418 0 21.21% 33.52% 56.14% 1.76% 112.63% LAKE BRONSON 265 43,411 0 0 0 43,411 0 21.21% 33.52% 56.14% 1.76% 112.63% LAKE CITY 4,507 2,167,842 0 204,250 0 1,963,592 0 49.78% 23.64% 55.34% 0.65% 129,41% LAKE CRYSTAL 2,143 567,726 0 37,243 0 50,483 0 38.50% 41.56% 54.40% 0.21% 134,67% LAKE ELMO 6,072 4,624,750 639 0 280,170 4,343,941 468,261 30.62% 20.55% 69.61% 7.96% 128,74% LAKE HENRY 91 13,473 0 0 0 0 13,473 0 38.71% 31.08% 67.57% 0.43% 137.79% LAKE LILLIAN 226 81,111 0 0 0 0 81,111 0 41,82% 28.36% 48.80% 0.24% 119,21% LAKE PARK 657 170,541 0 20,833 0 149,708 0 56.15% 31.52% 54.27% 1.70% 143,64% LAKE SHORE 748 1,892,550 0 0 0 12,469 467,630 121,761 30.62% 24,00% 67.46% 2.03% 124,12% LAKE WILSON 318 60,458 0 0 0 0 60,458 0 32,16% 60,458 0 32,16% 60,52% 104,22% LAKE FIELD 1,680 329,569 0 0 0 32,659 0 32,64% 60,12% 46,52% 1.77% 141,05%	LA SALLE	95	34,577	0		0	34,577	0	51.24%	28.61%		0.22%	129.55%
LAKE BRONSON 265 43,411 0 0 0 43,411 0 21,21% 33.52% 56.14% 1.76% 112.63% LAKE CITY 4,507 2,167,842 0 204,250 0 1,963,592 0 49,78% 23.64% 55.34% 0.65% 129,41% LAKE CRYSTAL 2,143 567,726 0 37,243 0 530,483 0 38.50% 41.56% 54.40% 0.21% 134.67% LAKE ELMO 6,072 4,624,750 639 0 280,170 4,343,941 468,261 30.62% 20.55% 69,61% 7.96% 128,74% LAKE HENRY 91 13,473 0 0 0 13,473 0 38.71% 31.08% 67.57% 0.43% 137,79% LAKE BARK 657 170,541 0 20,833 0 149,708 0 56.15% 31.52% 54,27% 1.70% 143,64% LAKE SHORE 748 1,892,550 0 0 1,892,550 0 39.06% 14,79% 64,92% 0.14% 118,91%													174.42%
LAKE CITY 4,507 2,167,842 0 204,250 0 1,963,592 0 49,78% 23.64% 55.34% 0.65% 129.41% LAKE CRYSTAL 2,143 567,726 0 37,243 0 50,483 0 38.50% 41.56% 54.40% 0.21% 134.67% LAKE ELMO 6,072 4,624,750 639 0 280,170 4,343,941 468,261 30.62% 20.55% 69.61% 7.96% 128,74% LAKE HENRY 91 13,473 0 0 0 13,473 0 38.71% 31.08% 67.57% 0.43% 137.79% LAKE LILLIAN 226 81,111 0 0 0 81,111 0 41.82% 28.36% 48.80% 0.24% 119,21% LAKE PARK 657 170,541 0 20,833 0 149,708 0 56.15% 31.52% 54.27% 1.70% 143,64% LAKE SHORE 748 1,892,550 0 0 0 1,892,550 0 39.06% 14.79% 64,92% 0.14% 118,91% LAKE ST CROIX BEACH 1,120 480,099 0 0 12,469 467,630 121,761 30.62% 24.00% 67.46% 2.03% 124,12% LAKE WILSON 318 60,458 0 0 0 0 0 329,569 0 32,64% 60.12% 46.52% 1.77% 141,05% 140,05%	LAKE BRONSON	265		0		0		0					
LAKE ELMO 6,072 4,624,750 639 0 280,170 4,343,941 468,261 30.62% 20.55% 69.61% 7.96% 128.74% LAKE HENRY 91 13,473 0 0 0 13,473 0 38.71% 31.08% 67.57% 0.43% 137.79% LAKE LILLIAN 226 81,111 0 0 0 81,111 0 41.82% 28.36% 48.80% 0.24% 119,21% LAKE PARK 657 170,541 0 20,833 0 149,708 0 56.15% 31.52% 54.27% 1.70% 143.64% LAKE SHORE 748 1,892,550 0 0 0 12,469 467,630 121,761 30.62% 24.00% 67.46% 2.03% 124,12% LAKE ST CROIX BEACH 1,120 480,099 0 0 12,469 467,630 121,761 30.62% 24.00% 67.46% 2.03% 124,12% LAKE WILSON 318 60,458 0 0 0 60,458 0 329,569 0 32,64% 60.12% 46.52% 1.77% 141,05% 141,05%	LAKE CITY		2,167,842				1,963,592		49.78%	23.64%	55.34%	0.65%	129.41%
LAKE HENRY 91 13,473 0 0 0 133,473 0 38.71% 31.08% 67.57% 0.43% 137.79% LAKE LILLIAN 226 81,111 0 0 0 81,111 0 41.82% 28.36% 48.80% 0.24% 119,21% LAKE PARK 657 170,541 0 20,833 0 149,708 0 56.15% 31.52% 54,27% 1.70% 143.64% LAKE SHORE 748 1,892,550 0 0 0 12,469 467,630 121,761 30,62% 24,00% 67.46% 2.03% 124,12% LAKE ST CROIX BEACH 1,120 480,099 0 0 12,469 467,630 121,761 30,62% 24,00% 67.46% 2.03% 124,12% LAKE WILSON 318 60,458 0 0 0 0 60,458 0 32,14% 28.12% 43.75% 0.21% 104,22% LAKEFIELD 1,680 329,569 0 0 0 329,569 0 32,64% 60,12% 46,52% 1.77% 141,05%													
LAKE PARK 657 170,541 0 20,833 0 149,708 0 56.15% 31.52% 54.27% 1.70% 143.64% LAKE SHORE 748 1,892,550 0 0 0 1,892,550 0 39.06% 14.79% 64.92% 0.14% 118.91% LAKE ST CROIX BEACH 1,120 480,099 0 0 12,469 467,630 121,761 30.62% 24.00% 67.46% 2.03% 124.12% LAKE WILSON 318 60,458 0 0 0 60,458 0 32,14% 28.12% 43.75% 0.21% 104.22% LAKE FIELD 1,680 329,569 0 0 0 329,569 0 32,64% 60,12% 46.52% 1.77% 141,05%	LAKE HENRY	91	13,473	0		0	13,473	0	38.71%	31.08%	67.57%	0.43%	137.79%
LAKE SHORE 748 1,892,550 0 0 0 1,892,550 0 39.06% 14.79% 64.92% 0.14% 118.91% LAKE ST CROIX BEACH 1,120 480,099 0 0 12,469 467,630 121,761 30.62% 24.00% 67.46% 2.03% 124.12% LAKE WILSON 318 60,458 0 0 60,458 0 32,14% 28.12% 43.75% 0.21% 104.22% LAKEFIELD 1,680 329,569 0 0 329,569 0 32,669 60.12% 46.52% 1.77% 141.05%													
LAKE WILSON 318 60,458 0 0 0 60,458 0 32.14% 28.12% 43.75% 0.21% 104.22% LAKE FIELD 1,680 329,569 0 0 0 329,569 0 32.64% 60.12% 46.52% 1.77% 141.05%	LAKE SHORE	748	1,892,550	0	0	0	1,892,550	0	39.06%	14.79%	64.92%	0.14%	118.91%
LAKEFIELD 1,680 329,569 0 0 0 329,569 0 32.64% 60.12% 46.52% 1.77% 141.05%													

	1		4V/TAY D & 7	ESI		Δ	DANDLEVY	DATA		.1	TAY B	ASE COMPO	SITION	1
	Av Coi	verage unty MV ax Rate	Average	Average School MV Tax Rate	1995 LGA	1995 City HACA	1995 Certified City Levy	1995 FD Dist Levy	1995 City Net Levy	Percent MV Residential Homestead	Percent MV	Percent MV	Percent MV Commercial Industrial	Percent MV Other Classes
HAZEL RUN		0	0	0	8,475	1,746	2,754	0	2,754	27.52%	2.06%	50.35%	16.85%	3.22%
HECTOR ************************************		0	0	0	201,689 751	118,889 1,585	356,809 1,732	0	356,809 1,732		5.14% 4.59%	4.50% 18.63%	18.79% 0.68%	4.56% 0.29%
DERSON		. 0	0	0	147,741	56,163	94,000	Ö	94,000		5.11%	0.87%	8.26%	1.90%
DRICKS		Ō	0		130,377	31,658	59,548	0	59,548	68.97%	9.22%	2.01%	15.21%	4.59%
HENDRUM		0	0	0	41,046	12,354	51,500	0	51,500		10.05%	0.00%	14.42%	11.21%
HENNING HENRIETTE		0	0	0.02252%	136,117 1,339	36,474 764	101,052 3,736	0	101,052 3,736		15.03% 10.01%	4.89% 5.00%	17.51% 12.49%	1.73% 8.57%
HERMAN		ŏ	ŏ	-	119,696	31,922	36,475	0	36,475	55.03%	8.29%	7.19%	13.42%	16.06%
HERMANTOW	N	0	0	0.05793%	471,718	246,241	855,227	0	855,227	63.93%	4.78%	0.84%	15.18%	15.27%
HERON LAKE HEWITT		0	0	0 0.03599%	135,410 29,280	43,640 13,542	82,502 18,338	0	82,502 18,338		12.55% 12.68%	5.74% 15.18%	19.25% 7.00%	3.34% 14.01%
HIBBING		0	0	0.03488%	4,011,554	1,228,890	2,445,814	0	2,445,814	71.53%	6.79%	2.04%	14.23%	5.41%
HILL CITY		0	0	0	47,725 1,618	34,772 249	163,452 3,251	0	163,452 3,251	31.17% 45.11%	5.40% 5.85%	0.00% 39.18%	9.36% 8.39%	54.08% 1.48%
HILLMAN HILLS		0	0	0	91,715	17,061	47,556	ő	47,556		5.49%	2.23%	14.64%	4.54%
HILLTOP		0	0		54,818	24,416	252,021	122,332	129,689	15.41%	20.94%	0.00%	40.79%	22.86%
HINCKLEY		0	0	0	132,149	53,923 10,927	236,698 12,000	0	236,698 12,000		11.85% 6.13%	0.08% 14.72%	45.66% 7.09%	8.42% 15,16%
HITTERDAL HOFFMAN		0	0		40,845 79,050	23,020	27,000	ő	27,000		9.06%	10.45%	11.71%	6.37%
HOKAH		0	0		143,110	45,425	96,524	0	96,524	79.45%	11.36%	0.51%	6.46%	2.22%
HOLDINGFORI HOLLAND		0	0		108,458	55,918	169,332	0	169,332 17,818		5.84% 4.92%	0.08% 19.25%	10.54% 7.01%	1.96%
HOLLANDALE		02366%	0		35,866 33,749	8,674 13,501	17,818 26,499	0	26,499		7.77%	1.88%	27.24%	13.63% 3.30%
HOLLOWAY		0	0	0.05552%	13,542	6,270	39,730	0	39,730	26.10%	6.88%	19.90%	23.27%	23.85%
HOLT		0	0		7,514	1,171	2,890	0 465,474	2,890		3.66% 24.78%	16.48%	4.07% 27.22%	10.10%
HOPKINS HOUSTON		0	0		793,183 177,421	977,746 44,556	3,975,967 107,268	465,474	3,510,493 107,268		8.52%	0.05% 1.70%	14.48%	1.17% 2.72%
HOWARD LAK	Œ	ō	0	0.10395%	156,139	72,212	242,020	0	242,020	61.55%	12.69%	0.62%	19.39%	5.75%
HOYTLAKES		0	0		247,105	133,536	561,958	01 227	561,958	45.00% 69.83%	1.89% 3.82%	2.25% 14.42%	6.59% 6.71%	44.26%
HUGO HUMBOLDT		0	0	0.0404	26,856 5,978	225,516 1,719	797,248 4,122	91,337 0	705,911 4,122		9.55%	13.48%	3.66%	5.22% 48.94%
HUTCHINSON		0	0	0	1,342,679	953,521	2,328,791	0	2,328,791	71.67%	7.90%	0.19%	19.89%	0.35%
IHLEN		02373%	0		12,496	3,463	4,037	0 000	4,037	68.92%	7.43% 4.80%	9.61%	5.04%	8.99%
INDEPENDENT INTERNATION		0	0		0 2,131,418	180,848 539,666	875,281 1,257,206	61,864 0	813,417 1,257,206	68.90% 44.81%	5.45%	21.15% 0.08%	2.11% 46.16%	3.04% 3.50%
INVER GROVE		0	0	0.16511%	436,188	970,525	4,327,753	665,563	3,662,190	67.44%	10.97%	1.75%	11.56%	8.28%
IONA	N. I	0	0		31,219 3,706	9,059 1,508	23,261 2,561	0	23,261 2,561	55.42% 80.57%	4.59% 3.91%	19.46% 1.16%	18.26% 1.16%	2.27% 13.20%
PON JUNCTIC	DN .	0	0		100,058	48,674	89,594	0	89,594		15.20%	0.93%	8.26%	6.10%
∫m		0	0	0	219,526	82,536	237,805	Ō	237,805	69.87%	12.73%	0.84%	11.69%	4.87%
ISLE		0	0		65,895	22,802	166,449 49,778	0	166,449 49,778		9.83% 6.9 6 %	0.49% 3.69%	14.28% 12.19%	28.54% 4.48%
IVANHOE JACKSON		0	0		133,349 843,268	37,715 287,836	400,801	ő	400,801	69.76%	10.72%	1.58%	16.78%	1.16%
JANESVILLE		. 0	0		251,386	136,633	149,225	0	149,225		6.11%	1.32%	6.95%	1.17%
JASPER JEFFERS	0.0	01805%	0		111,788 72,646	16,310 18,593	46,000 31,743	0	46,000 31,743		5.97% 7.17%	3.04% 2.91%	19.79% 26.80%	6.54% 3.05%
JENKINS		ő	ő		10,820	5,210	22,690	ő	22,690		6.01%	9.77%	11.53%	10.36%
JOHNSON		0	0		2,726	1,190	2,159	0	2,159		5.28%	39.19%	6.11%	21.51%
JORDAN KANDIYOHI		0	0		267,358 42,595	154,084 16,657	559,712 45,346	210,384 .0	349,328 45,346		8.19% 12.06%	1.27% 0.64%	17.10% 6.68%	3.43% 2.63%
KARLSTAD		ő	ŏ		126,655	43,463	192,672	· · · O-	192,672		14.88%	1.44%	15.00%	10.61%
KASOTA		0	0		54,209	11,285	35,269	0	35,269		7.75%	0.40%	7.37%	1.78%
KASSON KEEWATIN		0	0		401,876 363,929	280,059 99,806	365,569 109,193	0	365,569 109,193		6.80% 13.48%	0.42% 0.00%	9.18% 4.54%	1.61% 3.05%
KELLIHER		0	0	0	24,890	6,094	12,768	Ō	12,768	49.39%	23.61%	9.08%	13.83%	4.09%
KELLOGG KENNEDY		0	0		42,423 36,241	24,430 35,746	24,758 46,156	0	24,758 46,156		2.76% 6.83%	2.09% 8.59%	9.53% 9.40%	2.79% 17.68%
KENNETH		ő	ő	-	10,254	2,380	3,320	ŏ	3,320		3.55%	50.97%	18.77%	3.02%
KENSINGTON		0	0		35,355	13,861	26,738	0	26,738	64.11%	14.31%	3.22%	7.56%	10.80%
KENT KENYON		0	0		15,324 205,394	3,809 155,267	5,193 375,790	0	5,193 375,790		3.86% 8.17%	9.18% 4.17%	7.33% 16.78%	16.28% 1.78%
KERKHOVEN		ő	ŏ		113,079	27,592	50,231	ŏ	50,231		10.76%	2.30%	6.17%	7.13%
KERRICK	_	0	0		3,155	815	7,260	0	7,260		4.91%	13.79%	11.00%	19.93%
KETTLE RIVER KIESTER	₹	0	0		26,794 122,883	9,683 49,470	32,000 50,292	0	32,000 50,292		8.96% 4.95%	0.94% 1.56%	9.99% 19.10%	20.46% 2.91%
KILKENNY		ő	ő		26,445	7,090	7,910	ŏ	7,910		9.02%	3.55%	5.64%	3.16%
KIMBALL PRA	IRIE	0	0		41,600	46,001	132,461	0	132,461		17.15%	6.40%	20.33%	5.57%
KINBRAE KINGSTON		0	0		920 2,207	936 2,171	3,064 6,204	0	3,064 6,204		5.51% 8.92%	66.40% 11.91%	7.06% 4.52%	1.93% 1.60%
KINNEY		ő	ŏ		72,028	31,284	42,201	ŏ	42,201		6.11%	12.87%	3.76%	32.42%
LA CRESCENT	T	0	0		278,725	242,114	601,156	0	601,156		7.32%	0.10%	6.42%	2.86%
LA PRAIRIE LA SALLE		0	0		37,761 6,334	33,543 2,109	121,785 9,891	0	121,785 9,891		4.65% 0.65%	0.00% 0.41%	30.76% 52.63%	2.36% 3.13%
J- ^ CAYETTE		ő	ő		79,340	31,284	73,700	0	73,700		5.31%	12.34%	15.74%	4.19%
BENTON		0	0	-	177,209	60,725	45,775	0	45,775		10.46%	6.69%	11.87%	3.98%
LAKE CITY	J 14	0	0		48,396 697,508	14,792 233,664	14,551 464,174	0	14,551 464,174		8.94% 7.59%	5.14% 0.98%	7.45% 16.59%	15.51% 5.62%
LAKE CRYSTA	AL.	Ō	0	0	254,946	132,775	220,461	0	220,461	79.17%	9.44%	1.24%	8.80%	1.34%
LAKE ELMO		0	0		4,487	184,988	985,953	93,391	892,562		3.19%	7.06%	5.77%	4.94%
LAKE HENRY LAKE LILLIAN		0	0		3,850 42,963	3,790 17,732	4,187 23,000	0	4,187 23,000		3.08% 7.15%	14.18% 2.26%	3.99% 20.65%	3.95% 2.73%
LAKE PARK		0	0	0.11331%	98,196	35,202	47,195	0	47,195	60.75%	14.19%	1.37%	18.76%	4.93%
LAKE SHORE LAKE ST CRO	IY REACH	0	0		11 947	11,387	280,002	20 220	280,002		1.07%	1.31%	1.64%	59.26%
LAKE WILSON		0	0		11,847 49,414	35,919 28,434	141,467 17,001	29,220 0	112,247 17,001		5.46% 4.74%	0.29% 1.12%	2.19% 13.28%	1.82% 2.38%
LAKEFIELD		ŏ	Ō		453,194	194,121	198,143	ŏ	198,143		7.00%	0.98%	11.85%	1.41%
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	1994 Population	Total Tax Capacity	Powerline Tax Capacity	Captured TIF Tax Capacity	Fiscal Disp Contrib Tax Capacity	Taxable Tax Capacity	Fiscal Disp Distrib Tax Capacity	Average County Tax Rate	Average City Tax Rate	Average School Tax Rate	Average Special Tax Rate	Average Total Tax Rate
AKELAND	1,994	1,166,827	0	0	43,753	1,123,074	185,305	30.62%	16.09%	67.46%	2.03%	116.219
AKELAND SHORES AKEVILLE	330 32,978	281,357 22,381,858	0	0 1,288,809	9,282 2,459,350	272,075 18,633,699	21,774 2,948,619	30.62% 27.99%	14.60% 20.15%	67.46% 67.44%	2.03% 1.82%	114.729 117.419
AMBERTON	974	230,201	ő	0	2,400,000	230,201	2,040,010	35.79%	47.50%	43.78%	0.22%	127.289
ANCASTER	330	56,181	0	0	0.		0	24.58%	34.01%	89.93%	1.76%	150.279
ANDFALL ANESBORO	622 849	53,811 225,079	0	0 44	13,587 0	40,224 225,035	538,589 0	31.42% 39.87%	118.34% 63.29%	75.22% 58.70%	7.77% 0.00%	232.75°
APORTE	102	29,373	0	0	0	29,373	0	36.29%	21.65%	64.41%	0.38%	122.749
ASTRUP AUDERDALE	110 2,718	23,873 1,303,572	0	0 151,880	0 58,748	23,873 1,092,944	0 393,411	58.45% 44.69%	27.18% 26.36%	54.19% 74.17%	0.36% 5.03%	140.189 150.259
E CENTER	2,079	575,905	ő	30,585	0	545,320	0	44.58%	31.63%	60.48%	0.21%	136.909
E ROY	904	218,591	0	0	0	218,591	0	44.71%	41.13%	68.16%	0.76%	154.77
.E SUEUR .ENGBY	3,826 110	1,727,719 12,341	0	169,174 0	0	1,558,545 12,341	0	45.56% 36.24%	28.79% 33.96%	76.20% 50.73%	0.21% 8.73%	150.769 129.659
EONARD	24	7,391	Ô	0	Ō	7,391	0	62.10%	13.79%	54.46%	1.84%	132.199
EONIDAS	66	12,008	0	0	0	12,008	0	42.70%	21.26% 66.94%	26.96%	1.05%	91.97
ESTER PRAIRIE EWISTON	1,208 1,382	380,743 526,070	0	34,792	0	380,743 491,278	0	45.72% 41.12%	48.22%	63.72% 49.61%	0.24% 0.86%	176.61' 139.81'
EWISVILLE	248	50,928	0	0	0	50,928	0	50.62%	67.74%	53.38%	0.22%	171.95
.EXINGTON .ILYDALE	2,234 499	921,047 998,797	0	0	107,275 83,618	813,772 915,179	352,201 22,988	32.77% 27.99%	15.23% 17.65%	64.68% 63.66%	4.60% 4.51%	117.27 113.82
INDSTROM	2,606	1,418,333	Ö	12,238	0	1,406,095	0	55.84%	27.80%	59.13%	0.18%	142.95
INO LAKES	12,266	6,596,745	0	259,960	287,818	6,048,967	1,139,770	32.77%	30.77%	63.83%	6.20%	133.57
ISMORE ITCHFIELD	247 6,138	41,851 2,282,354	0	0 26,070	0	41,851 2,256,284	0	25.38% 41.94%	23.89% 27.60%	45.96% 63.05%	1.49% 0.24%	96.72 132.82
ITTLE CANADA	9,225	7,548,347	0	433,525	1,256,295	5,858,527	1,026,139	45.37%	20.35%	74.06%	6.83%	146.61
TTLE FALLS	7,595	2,924,227	0	342,214	0	2,582,013	0	57.03%	33.67%	49.43%	1.03%	141.15
ITTLEFORK ONG BEACH	862 218	132,641 124,946	0	0	0	132,641 124,946	0	46.33% 49.10%	54.28% 1.38%	39.36% 69.31%	0.19% 4.26%	140.16 124.04
ONG LAKE	1,951	2,082,799	0	219,979	352,402	1,510,418	161,476	37.45%	30.80%	65.72%	8.18%	142.16
ONG PRAIRIE	2,847 232	1,086,436	0	178,854	0	907,582	0	73.27% 38.36%	16.54% 25.91%	66.01% 56.54%	0.15% 0.14%	155.97
ONGVILLE ONSDALE	1,308	175,224 426,921	0	0	0	175,224 426,921	0	35.19%	19.64%	60.25%	0.00%	120.96 115.08
ORETTO	494	352,033	Ó	0	45,223	306,810	49,900	37.45%	24.39%	63.22%	3.07%	128.13
DUISBURG DWRY	35 229	21,048 57,596	0	0	0	21,048 57,596	0	38.04% 44.85%	35.59% 56.48%	61.45% 63.64%	1.41% 5.67%	136.48 170.64
JCAN	231	40,749	0	ő	0	40,749	0	35.58%	67.49%	50.15%	0.22%	153.43
JVERNE	4,471	1,451,299	0	98,644	0	1,352,655	0	34.31%	30.02%	53.79%	0.21%	118.34
YLE YND	502 305	78,440 55,603	0	0	0	78,440 55,603	0	41.26% 36.45%	111.87% 53.36%	34.37% 60.35%	0.76% 0.21%	188.27 150.37
ABEL	751	160,154	ŏ	ŏ	ŏ	160,154	ŏ	38.64%	54.30%	63.43%	0.00%	156.37
IADELIA	2,232	616,033	0	61,547	0	554,486	0	51.03%	56.22%	61.87%	0.22%	169.33
IADISON IADISON LAKE	1,926 718	420,961 189,787	0	2,443 10,427	0	418,518 179,360	0	30.82% 36.73%	57.92% 37.78%	50.10% 53.92%	1.41% 0.21%	140.25 128.63
AGNOLIA	150	57,730	0	0	0	57,730	- 0	36.11%	22.52%	54.26%	0.21%	113.11
IAHNOMEN IAHTOMEDI	1,220 6,353	750,744	0	23,338 86,535	0 99,025	727,406 3,994,154	0 495,922	90.92% 30.62%	28.28% 20.74%	47.86% 74.03%	3.14% 5.81%	170.20 131.20
IANCHESTER	6,353 78	4,179,714 21,915	0	00,535	99,025	21,915	495,922	43.31%	8.49%	59.63%	0.00%	111.44
IANHATTAN BEACH	60	107,088	0	4,357	0	102,731	0	31.59%	2.92%	55.10%	0.14%	89.75
IANKATO IANTORVILLE	31,906 955	19,306,756 309,762	0	1,530,820 0	0	17,775,936 309,762	. 0	37.24% 40.37%	28.06% 29.18%	56.93% 53.85%	0.21% 0.00%	122.44 123.40
APLE GROVE	43,542	33,008,438	8,378	2,232,946	3,963,539	26,803,575		37.45%	25.05%	69.84%	5.59%	137.94
APLE LAKE	1,425	751,848	Ó	83,019	0	668,829	0	30.82%	40.40%	63.21%	0.00%	134.43
APLE PLAIN APLETON	2,094 1,560	1,508,151 340,506	0	96,927 9,202	209,745 0	1,201,479 331,304	241,653 0	37.45% 33.72%	32.45% 35.46%	65.72% 50.38%	3.96% 0.21%	139.59 119.76
APLEVIEW	208	21,249	ŏ	0,202	ŏ	21,249	Ö	42.59%	56.47%	58.05%	0.77%	157.87
APLEWOOD	32,903	34,868,094	0	1,043,576	6,587,270	27,237,248	3,103,553	45.11%	21.59%	75.06%	6.14%	147.90
ARBLE ARIETTA	616 204	90,869 23,9 53	0	0	0	90,869 23,953	0	25.41% 30.06%	74.50% 30.89%	35.34% 47.27%	0.18% 1.41%	135.42 109.63
ARINE ON ST CROIX	609	741,427	0	0	18,317	723,110	30,558	30.62%	30.47%	67.46%	2.03%	130.58
ARSHALL AYER	12,397 510	7,640,413 183,817	0	1,280,943 0	0 11,142	6,359,470	0 68,497	37.61%	27.54%	50.82%	0.21%	116.19
AYNARD	428	80,654	0	18,348	11,142	172,675 62,306	08,497	46.56% 40.02%	25.14% 55.79%	75.73% 60.11%	1.81% 0.44%	149.25 156.36
AZEPPA	741	160,835	0	1,927	0	158,908	0	53.68%	17.38%	58.40%	0.66%	130.12
CGRATH CGREGOR	62 376	9,633 89,119	0	0	0	9,633	0	56.64%	10.51%	66.30% 57.28%	0.18%	133.62
CINTOSH	676	117,155	Ö	0	0	89,119 117,155	0	48.65% 42.09%	53.36% 44.88%	61.16%	0.18% 6.12%	159.4 154.2
CKINLEY	117	16,990	0	0	0	16,990	0	46.30%	15.45%	27.22%	1.05%	90.02
EADOWLANDS EDFORD	81 760	21,832 230,243	0 0	0	0	21,832 230,243	0	57.37% 36.28%	85.89% 43.19%	39.77% 45.05%	1.05% 0.00%	184.07 124.52
EDICINE LAKE	373	469,657	ő	ő	4,633	465,024	19,531	37.45%	25.61%	60.41%	5.59%	129.0
EDINA FIRE CROVE	3,628	6,201,363	0	267,936	634,593	5,298,834	145,590	37.45%	14.58%	63.50%	4.10%	119.6
EIRE GROVE ELROSE	123 2,657	27,833 1,047,879	0	55,389	0	27,833 992,490	0	38.39% 38.71%	29.54% 21.26%	61.19% 61.55%	0.43% 0.43%	129.54 121.9
ENAHGA	1,116	274,677	0	6,795	0	267,882	0	78.48%	62.83%	58.03%	0.15%	199.48
ENDOTA HEIGHTS	160	122,924	0	0	14,676	108,248	15,980	27.71%	40.09%	63.28%	4.79%	135.8
ENDOTA HEIGHTS ENTOR	10,636 185	14,228,563 34,770	0	1,164,792 0	1,684,427 0	11,379,344 34,770	576,566 0	27.99% 44.37%	20.61% 66.86%	63.66% 54.84%	4.71% 1.77%	116.98 167.88
DDLE RIVER	283	49,221	Ö	0	0	49,221	0	26.03%	37.08%	83.84%	2.74%	149.6
ESVILLE	134	100,229	0	0	13,698	86,531	11,961	27.99%	12.26%	64.99%	1.82%	107.0
ILACA ILAN	2,297 336	917,186 54,221	389 0	96,745 0	0	820,052 54,221	0	82.04% 34.44%	30.94% 115.82%	58.19% 57.16%	0.27% 0.44%	171.49 207.86
ILLERVILLE	101	21,877	0	0	0	21,877	0	34.44% 44.96%	1.28%	52.44%	0.44%	99.24
ILLVILLE	162	41,840	Ó	0	0	41,840	0	56.62%	9.57%	74.95%	0.66%	141.79
ILROY ILTONA	299 216	47,336 52,862	0	0	0	47,336	0	32.70%	98.68%	36.15%	0.22%	167.7
INNEAPOLIS	366,480	52,862 317,158,321	0	40,424,769	33,514,504	52,862 243,219,048		44.10% 33.53%	37.65% 35.16%	60.00% 71.79%	0.56% 6.38%	142.30 146.86

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	l	MV TAX RAT	ES	<u> </u>	А	ID AND LEVY	'DATA			TAX B	ASE COMPO	SITION	
	Average County MV Tax Rate	Average City MV Tax Rate	Average School MV Tax Rate	1995 LGA	1995 City HACA	1995 Certified City Levy	1995 FD Dist Levy	City Net	Percent MV		Percent MV	Percent MV Commercial Industrial	
LAKELAND	0	o	0	9,543	31,827	211,559	30,864	180,695	88.87%	3.24%	0.90%	4.26%	2.73%
LAKELAND SHORES ' KEVILLE	0	0 0.02307%	0.04938%	0 481,955	4,080 1,746,247	43,572 4,345,153	3,846 591,021	39,726 3,754,132	92.25% 77.55%	3.66% 5.97%	0.00% 2.58%	3.22% 11.00%	0.88% 2.91%
BERTON	0	0	0.03290%	169,195	73,007	109,339	0	109,339	66.78%	11.48%	0.80%	15.97%	4.97%
CASTER	0	0	0	56,059	17,098 17,538	19,106	0 128,082	19,106 47,601	59.80% 0.00%	11.54% 0.00%	9.16% 0.00%	8.44% 79.67%	11.06%
LANDFALL LANESBORO	0	0	0	1,268 184,755	54,750	175,683 142,429	0	142,429	70.45%	13.97%	2.24%	11.70%	20.33% 1.64%
LAPORTE	0	0	0	5,270	1,640	6,360	0	6,360	56.95%	10.36%	3.08%	13.54%	16.08%
LASTRUP LAUDERDALE	0	0	0	4,370 39,932	2,886 84,013	6,489 385,733	0 97,645	6,489 288,088	75.04% 65.45%	1.33% 18.99%	13.45% 0.00%	6.39% 6.13%	3.80% 9.43%
LE CENTER	0	Ō	Ō	268,476	112,866	172,479	0	172,479	75.29%	8.93%	0.45%	13.35%	1.99%
LE ROY LE SUEUR	0	0	0	108,350 602,657	45,322 159,170	89,913 448,767	0	89,913 448,767	75,26% 69,20%	5.17% 7.82%	1.04% 0.67%	15.72% 21.40%	2.81% 0.91%
LENGBY	Ö	ŏ	0.07195%	21,132	7,510	4,191	0	4,191	70.89%	13.78%	0.00%	9.51%	5.83%
LEONARD	0	0	0 0.05439%	1,638 43,398	381 9,810	1,019 2,553	0	1,019 2,553	62.82% 84.30%	1.85% 0.00%	7.49% 4.56%	18.05% 2.54%	9.80% 8.60%
LEONIDAS LESTER PRAIRIE	0	0	0.05439%	136,477	106,261	254,858	0	254,858	81.32%	5.39%	0.53%	10.61%	2.15%
LEWISTON	0	0	0	108,092	59,493	236,885	0	236,885	69.70%	11.00%	1.39%	15.25%	2.67%
LEWISVILLE LEXINGTON	0	0	0	31,350 135,660	10,508 78,627	34,500 201,326	0 77,372	34,500 123,954	62.71% 66.99%	3.69% 13.59%	5.72% 0.00%	24.34% 15.55%	3.54% 3.87%
LILYDALE	0	0	0	0	7,352	165,400	3,843	161,557	63.40%	22.14%	0.00%	12.94%	1.51%
LINDSTROM LINO LAKES	0	0	0.01253%	142,702 149,372	119,476 434,924	390,839 2,199,456	0 338,067	390,839 1,861,389	76.21% 87.72%	6.20% 3.89%	0.04% 3.34%	11.93% 2.85%	5.62% 2.21%
LISMORE	ő	ŏ	0	52,638	15,439	10,000	0	10,000	65.16%	3.61%	4.54%	22.86%	3.83%
LITCHFIELD	0	0	0	930,658 73,832	328,832 412,125	622,644 1,404,074	0 211,980	622,644 1,192,094	68.38% 60.41%	8.28% 14.09%	0.34% 0.04%	20.17% 22.40%	2.83% 3.06%
LITTLE CANADA LITTLE FALLS	0	0	0.05394%	1,520,984	269,119	869,311	211,960	869,311	58.06%	13.53%	0.04%	22.28%	6.05%
LITTLEFORK	0	0	0	91,997	21,400	72,000	0	72,000	70.29%	12.83%	1.98%	4.92%	9.98%
LONG BEACH LONG LAKE	0	0	0	216 58,054	1,113 164,612	1,725 513,462	0 48,238	1,725 465,224	61.72% 66.85%	5.55% 8.99%	0.00% 0.00%	8.37% 22.87%	24.36% 1.29%
LONG PRAIRIE	0	0	Ō	525,748	63,824	150,114	0	150,114	61.97%	10.72%	0.00%	24.88%	2.44%
LONGVILLE LONSDALE	0	0	0	6,657 80,826	9,591 103,484	45,409 83,839	0	45,409 83,839	42.66% 84.18%	6.36% 5.16%	0.00% 0.72%	30.66% 8.39%	20.32% 1.55%
LORETTO	ő	ŏ	0.05304%	17,668	18,115	86,887	12,056	74,831	73.07%	9.38%	0.52%	14.88%	2.14%
LOUISBURG	0	0	0	3,106	1,509	7,490	0	7,490	21.57%	4.89%	13.08%	6.31%	54.16%
LOWRY LUCAN	0	0	0	45,053 48,077	17,570 17,534	32,530 27,500	0	32,530 27,500	64.31% 67.25%	9.57% 8.95%	3.62% 7.64%	11.70% 15.39%	10.81% 0.78%
LUVERNE	0	0	0	927,693	177,782	406,006	0	406,006	77.07%	7.28%	1.01%	13.87%	0.77%
I.W.E	0	0	0.20038%	82,393 41,884	39,273 19,233	87,751 29,667	0	87,751 29,667	76.76% 72.54%	2.72% 16.07%	6.48% 0.00%	9.77% 7.75%	4.26% 3.65%
EL	Ō	Ō	0	167,825	59,578	86,967	0	86,967	78.58%	6.74%	1.10%	12.73%	0.84%
MADELIA MADISON	0	0	0	320,395 453,245	103,260 173,195	311,738 242,409	0	311,738 242,409	63.13% 74.84%	12.74% 7.10%	0.35% 0.27%	22.54% 16.88%	1.24% 0.91%
MADISON LAKE	Ō	Ó	0.04661%	68,365	53,850	67,756	Ō	67,756	82.14%	6.63%	0.88%	6.35%	4.00%
MAGNOLIA MAHNOMEN	0		0	10,656 260,967	6,778 70,572	13,000 205,681	0	13,000 205,681	39.77% 45.41%	1.13% 7.80%	33.85% 0.81%	23.31% 38.09%	1.94% 7.89%
MAHTOMEDI	0		0.09236%	144,645	286,069	930,666	102,185	828,481	90.54%	5.92%	0.12%	1.72%	1.70%
MANCHESTER	0	0	0.03890%	5,675	639	1,861	0	1,861	44.24%	7.55%	0.65%	45.02%	2.53%
MANHATTAN BEACH MANKATO	0	0	0.04671%	0 4,820,855	61 1,885,216	3,001 4,987,331	0	3,001 4,987,331	29.69% 49.73%	1.96% 15.53%	3.57% 0.10%	5.17% 28.85%	59.61% 5.80%
MANTORVILLE	0		0	122,281	70,134	90,386	.0	90,386	86.63%	5.09%	1.82%	3.88%	2.58%
MAPLE GROVE MAPLE LAKE	0		0.05174%	150,007 136,252	2,136,153 79,738	7,704,255 270,240	989,428- 0	6,7,14,832 270,240	81.09% 58.69%	4.12% 9.51%	1.04% 2.22%	12.06% 16.00%	1.69% 13.57%
MAPLE PLAIN	0	0	0	53,362	148,320	470,705	80,789	389,916	66.27%	12.53%	0.06%	19.58%	1.56%
MAPLETON MAPLEVIEW	0	_	0	183,228 56,725	110,531 9,746	117,472 12,000	0	117,472 12,000	77.36% 77.76%	6.83% 8.98%	3.24% 3.05%	10.21% 10.21%	2.35% 0.00%
MAPLEWOOD	ŏ		Ō	714,231	1,593,415	6,554,743	675,178	5,879,565	58.00%	6.52%	0.08%	32.76%	2.65%
MARBLE MARIETTA	0	0		238,718	63,119	67,695	0	67,695	76.11%	10.22%	0.65%	3.60%	9.41%
MARINE ON ST CROIX	0	0	0	58,545 0	12,225 43,779	7,400 230,146	0 9,848	7,400 220,298	65.32% 74.74%	7.07% 11.22%	4.21% 5.31%	15.03% 2.19%	8.37% 6.54%
MARSHALL	0	0	0	1,395,450	545,926	1,751,550	0	1,751,550	56.17%	13.42%	0.32%	28.83%	1.27%
MAYER MAYNARD	0	0	0	25,564 97,073	16,694 19,140	61,105 34,760	17,687 0	43,418 34,760	84.95% 57.54%	6.53% 8.63%	1.16% 6.05%	4.95% 17.55%	2.41% 10.23%
MAZEPPA	0	0	0	72,281	57,829	27,618	0	27,618	80.32%	6.61%	1.81%	6.96%	4.29%
MCGRATH MCGREGOR	0	0	0 0	995 66,507	988 21,162	1,012 47,553	0	1,012 47,553	66.12% 58.11%	5.02% 4.99%	5.45% 1.58%	1.08% 31.82%	22.34% 3.50%
MCINTOSH	0	ŏ	. 0	106,201	34,957	52,577	0	52,577	61.81%	19.58%	3.01%	9.23%	6.37%
MCKINLEY MEADOWLANDS	0	0	0.05439%	69,429 14,756	17,350 6,522	2,625 18,751	0	2,625 18,751	71.94% 49.65%	14.46% 16.86%	6.48% 1.41%	0.00% 12.42%	7.12% 19.66%
MEDFORD	0	ő	0	95,604	54,907	99,444	Ö	99,444	90.05%	3.54%	0.62%	3.49%	2.30%
MEDICINE LAKE	0	0	0.0040090	0	15,704	124,402	5,319	119,083	89.67%	7.84%	0.00%	1.62%	0.86%
MEDINA MEIRE GROVE	0	0	0.00406% 0.04741%	0 6,210	223,990 7,167	794,540 8,222	22,235 0	772,305 8,222	72.23% 73.36%	5.87% 4.08%	7.98% 9.89%	11.66% 6.12%	2.26% 6.55%
MELROSE	0	0	0.04846%	499,306	112,119	211,004	0	211,004	65.34%	5.02%	0.60%	27.35%	1.68%
MENAHGA DOTA	0	0	0	169,672 5,898	57,733 24,371	168,318 50,109	6,716	168,318 43,393	66.24% 65.86%	12.42% 10.75%	1.40% 0.00%	12.31% 16.05%	7.63% 7.34%
DOTA HEIGHTS	0	0	0	0	468,056	2,466,502	120,952	2,345,550	80.60%	3.74%	0.03%	13.58%	2.06%
MENTOR MIDDLE RIVER	0	0	0	6,767 26,762	4,002 2,212	23,248 18,252	0	23,248 18,252	40.52% 60.80%	11.30% 8.22%	21.27% 1.21%	13.57% 15.49%	13.33% 14.28%
MIESVILLE	Ō	0	0	129	1,863	12,208	1,596	10,612	49.43%	3.46%	25.27%	14.73%	7.10%
MILACA MILAN	0	0	0.05519% 0	339,817	93,388	253,715	0	253,715	56.04% 67.45%	14.04%	1.40%	22.08%	6.44%
MILLERVILLE	0	0		77,500 616	31,199 220	62,797 280	0	62,797 280	67.45% 59.95%	13.18% 7.96%	3.64% 19.86%	6.79% 9.40%	8.94% 2.83%
MILLVILLE	0	0	0	5,559	2,071	4,002	0	4,002	76.87%	7.34%	0.53%	14.17%	1.09%
MILROY MILTONA	0	0	0.11786% 0	35,398 12,743	30,574 16,291	46,711 19,901	0	46,711 19,901	74.16% 77.45%	8.50% 7.00%	1.29% 1.11%	14.27% 12.56%	1.78% 1.88%
MINNEAPOLIS	ō		_	64,538,044		99,620,683	_		52.56%	15.93%	0.00%	28.70%	2.81%
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Page		1			T4.V	D. 105 D. T.				NETTAVOA	DAO(D/TAX	(DATE)	
MARCESTAC 130 30,000 0		1994	Total Tax	Powerline			Taxable	Fiscal Disp					 Average
NAMESTONA 1.462 96 67 67 67 67 67 67 67 67 67 67 67 67 67		Population	Capacity										
MANNESTRA CITY				Capacity	Сараспу	Capacity	Capacity	Сарасну	Tax Hate	rax Hale	1ax Hate	rax Hate	rax Hate
MANNESOTALITY				-									
MANNESTICNIA REACH													
MANERTENS 5,789 5,506,200 6,00			, , , , , ,	-		_	142,860	-					
MANAFERISTA 9,786 5,009,688 0 0 84,070 5,016,585 1,004 1,005													
MONTEUPIED 5.519	MINNETRISTA	3,758		-									
MONTECOMERY 24.697 868.512 0 0 0 828.512 0 41.724 82.514 67.695 67.69													
MONTELLO													
MOCHELAD 38.816 12.590.704			16,077,168				15,561,356			18.26%			111.79%
MOCHES LAVE 1,605 421,605 0 16,739 0 402,320 0 54,224 26,814 15,1725 MOCHES 1,605 0 10,5269 0 14,64,500 0 40,530 0 40,530 MOCHES 1,605 170,222 0 0 14,64,500 0 40,644 40,674 10,000 MOCHES 1,000 170,322 0 0 1,44,500 0 40,454 40,674 10,000 MOCHES 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 MOCHES 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 MOCHES 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 MOCHES 1,000 1,0				_									
MORRIED 1,552,176 0 7,776 0 1,464,200 0 26,277 0 1,475,176 1,375,176	MOOSE LAKE	1,605	421,059	0	18,739	0	402,320	0	54.22%	26.61%	55.29%	15.61%	
MODIFIED WAS ASSESSED TO THE PROPERTY OF THE P													
MOTION 441 115,515 0 16,325 0 103,100 0 28,25% 88,39% \$4,25% 62,55% 62,55% 103,100				_									
MOLINEY													
MOUNDS 9.592 5.740/16 0 157,6741 142,125 5.410.500 90.91,43 37.45% 20.65% 64.44% 8.89% 133.45% MOUNDS WITH 1.597.76% 64.770.000 1.500,600 4.4677.000 1.500,600 4.4770.000 1.500,600 4.4770.000 1.500,600 4.4770.000 1.500,600 4.4770.000 1.500,600 4.4770.000 1.500,600 4.4770.000 1.500,600 4.4770.000 1.500,600 4.4770.000 1.500,600 4.400,600 4.500,600 4.400,600 4.500,600 4.400,600 4.500,600 4.400,600 4.500,600 4.400,600 4.500,600 4.400,600 4.500,600 4.400,600 4.500,600 4.400,600 4.500,600 4.400,600 4.500,600 4.400,600 4.500,600 4.400,600 4.500,600 4.400,600 4.500,600 4.400,600													
MOUNTAIN LAKE 1,000 405,210 0 94,800 0 1,309,462 0 6,862% 3622% 17,07% 1,09% 124,21% MOUNTAIN LAKE 1,000 405,210 0 4	MOUND		5,740,416	0	187,641		5,410,650		37.45%	20.65%	66.44%	8.93%	133.48%
MOUNTAIN LAKE 1,000 4,05,210 107,852 0 0 0 0 107,852 0 0 0 0 107,852 0 0 0 0 107,852 0 0 0 0 107,852 0 0 0 0 107,852 0 0 0 0 107,852 0 0 0 0 107,852 0 0 0 107,852 0 0 0 107,852 0 0 0 0 107,852 0 0 0 0 107,852 0 0 0 107,852 0 0 0 107,852 0 0 0 107,852 0 0 0 107,852 0 0 0 107,852 0 0 0 107,852 0 0 0 107,852 0 0 0 107,852 0 0 0 107,852 0 0 107				-									
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MASHAU							• • • •						
NELSON 176 44,397 0 0 0 0 44,397 0 44,997 15,555,00 76,50 15,174, NEW SHERITRAND 220 88,719 0 0 0 18,719 0 34,00 15,174, NEW SHERITRAND 2238 16,203,965 0 1,784,355 1,723,99 12,696,011 2,300,49 17,62% 68,55% 0,76%, 128,15%, NEW SHERITRAND 22,328 16,203,965 0 1,784,355 1,723,99 12,696,011 2,300,49 17,62% 68,55% 0,76%, 128,15%, NEW GERMANY 368 122,184 0 0 1,628,76 165,300 59,45 17,62% 68,60% 5,15%, NEW SHERITRAND 1,225 33,545 0 58,847 0 1,228,50% 105,300 59,45 17,62% 68,60% 5,15%, NEW SHERITRAND 1,225 33,545 0 58,847 0 7,000 59,45 17,0	NASHWAUK	1,002	168,299	Ó	2,995	0	165,304	0	26.65%	50.15%	33.84%	0.18%	110.83%
NEMSTRAND 230 88,719													
NEW ALBURINN 167 167 167 168 167 167 168 168		230				-							
NEW PRIGHTON 22,328 16,203,665 0 1,784,355 12,285,502 12,686,011 2,380,049 44,69% 17,62% 65,09% 5,18% 12,57% NEW HOPE 1,651 16,43,897 0 1,294,502 2,256,532 13,005,033 2,545,688 37,45% 22,01% 67,20% 67,27% 67,47% 67,445% 67,45													
NEW GERMANY Sept. 122,184 0													
NEW LONDON 1.022 333,543 0 56,847 0 276,698 0 421,278 33.07% 68.09% 0.24% 141,52% NEW MARKET 225 93,642 0 0 7,7007 88.25 24,577 60,22% 63,69% 63,69% 23,69% 63,69%	NEW GERMANY	368	122,184	0	0	16,876	105,308	59,245	47.03%	24.98%	79.85%	1.81%	153.67%
NEW MARKET 225 93,242 0 0 0 7,007 86,235 24,677 50,22% 63,69%													
NEW PIAGUE 1,197 255,716 0		225				-							
NEW TRICH NEW TRICH NEW TRICK NEW													
NEW FILLER 97 27,199 0 46,00 1,522 25,677 15,868 27,99% 13,51% 64,99% 1,82% 109,31% NEW ULM 13,477 5,556,691 0 476,6908 0 5,060,093 0 35,94% 32,2% 51,98% 1,19% 11,124% NEW YORK MILLS 966 271,093 0 11,390 0 0 25,973 0 35,94% 34,10% 54,52% 2,74% 116,30% NEW YORK MILLS 966 271,093 0 11,390 0 0 25,973 0 25,167% 34,10% 54,52% 2,74% 116,30% NEW YORK MILLS 15,000 0 11						_		-					
NEWFOLDEN 966 271,093 0 11,390 0 259,703 0 36,09% 22,27% 73,89% 0,00% 132,60% NEWFOLDEN 3,720 3,477,350 0 49,9902 2,447,719 374,441 30,62% 34,16% 54,23% 2,74% 116,30% NEWFOLDET 3,720 3,477,350 0 11,068 0 24,477,19 374,441 30,62% 38,90% 68,96% 5,13% 138,39% NICLULET 823 15,114 0 0 0 13,114 0 41,44% 63,36% 69,56% 6,96% 183,39% NICLULET 823 15,114 0 0 0 13,214 0 0 18,26% 16,00% 64,65% 0,20% 138,39% NICLULET 823 15,114 0 0 0 18,26% 0 18,26% 14,44% 63,39% 69,56% 6,96% 183,39% NICLULET 824 14,00% 14,44% 14,46% 14,46% 14,46% 14,26% 14,46%							25,677				64.99%		108.31%
NEWFOLDEN 342 67,945 0 49,902 597,0 67,945 0 25,16% 34,16% 52,23% 274% 116,30% 116,00% 116,06%				-									
NICHEVILLE 93 13,114 0 0 0 0 11,068 0 24,472 0 49,85% 21,60% 64,65% 0,20% 1363,07% NICHEVILLE 93 13,114 0 0 0 0 134,147 0 41,447 63,36% 69,58%	NEWFOLDEN	342	67,945	0	0	0	67,945	. 0	25.16%	34.16%	54.23%	2.74%	
NERDVILLE 93 13.114 0 0 0 0 13.114 0 14.14% 63.38% 69.58% 6.58% 181.32% NIMROD 77 18.261 0 0 0 18.261 0 8.80% 29.1% 59.20% 0.15% 172.34% NISSWA 1.495 2.540,2855 0 96.515 0 2.443,770 0 31.59% 19.25% 66.73% 0.31% 177.34% NORTCROSS 76 22.503 0 0 0 0 22.503 0 42.08% 65.88% 49.40% 0.67% 158.01% NORTH BRANCH 5.140 987,746 0 133,292 0 85.4464 0 54.97% 31.36% 54.14% 0.67% 158.01% NORTH BRANCH 5.140 987,746 0 133,292 0 85.4464 0 54.97% 31.36% 54.14% 0.15%													
NSSWA 1,495													
NORTHOROSS 76 22,503 0 0 0 0 22,503 0 42,60% 68,86% 49,40% 0.67% 158,01% NORTH BRANCH 5,140 987,746 0 133,292 0 84,454 0 54,97% 0.54,97% 158,01% NORTH MANKATO 11,183 5,872,669 0 334,765 0 5,537,904 0 48,04% 25,62% 57,06% 0.20% 130,93% NORTH MANKATO 11,183 5,872,669 0 0 0 135,675 6,537,265 128,611 44,69% 25,62% 57,06% 0.20% 130,93% NORTH REDWOOD 213 46,171 0 0 0 46,171 0 37,69% 38,81% 64,16% 0.22% 140,86% NORTH REDWOOD 11,260 5,793,530 0 136,670 453,512 52,0348 1,653,914 45,61% 162,8% 75,22% 6,06% 142,70% NORTH REDWOOD 15,352 6,925,729 0 525,293 453,512 52,0348 1,653,914 45,61% 162,8% 75,22% 6,06% 142,70% NORTHHELD 15,352 6,925,729 0 525,293 453,512 52,0348 1,653,914 45,61% 162,8% 75,22% 6,06% 142,70% NORTHHELD 293 45,074 0 0 0 64,074 0 37,81% 45,41% 164,07				_	-								
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NORTH OAKS 0.644 0.522/980 0.0 0.0 0.0 0.0 0.0 0.0 0.0		5,140	987,746	0-	133,292	0	854,454	· . 0	54.97%	31.36%	54.14%	0.18%	140.65%
NORTH REDWOOD													
NORTHORME 293 45,074 0 525,293 0 6,400,436 0 34,04% 31,86% 54,83% 0,66% 121.38% NORTHORME 293 45,074 0 0 0 45,074 0 37,81% 43,7% 60,69% 1.46% 144,51% NORTHORD 278 55,920 0 0 0 0 55,920 0 29,80% 54,01% 61,37% 0,23% 145,41% NORTHORD 1,367 688,107 0 34,991 128,704 524,412 195,303 47,04% 39,42% 83,32% 11,81% 171,159% 0AK GROVE 5,997 2,583,435 0 70,118 2,513,317 655,931 32,77% 38,66% 63,23% 1,21% 135,87% 0AK PARK HEIGHTS 3,721 6,468,635 0 167,668 783,354 5,518,613 251,091 30,62% 23,53% 67,46% 5,64% 127,26% 0AK DAIN 150 22,378 0 0 0 0 25,775 0 50,00% 22,378 0 43,90% 23,88% 34,92% 23,89% 34,92% 0DIN 120 25,775 0 0 0 0 25,775 0 50,20% 32,88% 34,92% 22,89% 105,02% 0AK DAIN 150 22,378 0 0 0 0 525,775 0 50,20% 32,88% 34,92% 22,89% 105,02% 0AK DAIN 150 25,775 0 0 0 0 0 525,775 0 50,20% 32,16% 45,11% 02,22% 127,68% 0AK DAIN 150 25,775 0 0 0 0 0 75,746 0 54,28% 34,99% 23,88% 34,92% 22,89% 105,02% 0AK DAIN 150 25,775 0 0 0 0 0 75,746 0 54,28% 0AK DAIN 150 25,775 0 0 0 0 0 75,746 0 54,28% 0AK DAIN 150 25,775 0 0 0 0 0 75,746 0 54,28% 0AK DAIN 150 25,775 0 0 0 0 0 75,746 0 54,28% 0AK DAIN 150 25,775 0 0 0 0 0 75,746 0 54,28% 0AK DAIN 150 25,775 0 0 0 0 0 75,746 0 54,28% 0AK DAIN 150 25,775 0 0 0 0 0 75,746 0 54,28% 0AK DAIN 150 25,775 0 0 0 0 0 75,746 0 54,28% 0AK DAIN 150 25,775 0 0 0 0 0 75,746 0 31,09% 100,70% 32,29% 177,95% 0AK DAIN 150 37,253 0 0 0 0 75,666 0 37,685 0 30,50% 38,58% 52,14% 02,68% 11,25% 0AK DAIN 150 37,253 0 0 0 0 37,556 0 0 0 375,660 0 0 0 0 375,660 0 0 0 0 375,660 0 0 0 0 375,660 0 0 0 0 375,660 0 0 0 0 375,660 0 0 0 0 0 375,660 0 0 0 0 0 375,660 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	NORTH REDWOOD	213				0	46,171		37.69%				
NORTHOME 293													
NORTHOOD 1,367 688,107 0 34,991 128,704 524,412 195,303 47,04% 39,42% 83,32% 145,41%, OAK GROVE 5,997 2,583,435 0 0 0 70,118 2,513,317 656,931 32,77% 38,66% 63,23% 12,117,59%, OAK PARK HEIGHTS 3,721 6,469,685 0 167,668 783,354 5,518,613 251,091 30,62% 23,53% 67,46% 5,64% 127,26%, OAK PARK HEIGHTS 150 22,378 0 10,01,348 1,054,028 9,607,187 2,501,031 30,62% 23,53% 67,46% 5,64% 127,26%, ODESSA 150 22,378 0 10,01,348 1,054,028 9,607,187 2,501,031 30,62% 23,53% 67,46% 5,64% 127,26%, ODESSA 150 22,378 0 0 0 0 0 22,375 0 43,90% 23,88% 34,32% 2,93% 105,002% ODESSA 150 22,378 0 0 0 0 0 25,775 0 50,20% 32,16% 45,11% 0,22% 127,66%, OGEMA 155 19,466 0 0 0 0 19,466 0 54,62% 61,69% 59,72% 3,25% 179,19%, OGEMA 155 19,466 0 6,616 0 87,882 0 68,29% 24,72% 47,95% 0,28% 141,25%, OKABENA 217 34,469 0 0 0 0 34,469 0 31,09% 100,70% 32,29% 141,25%, OKABENA 217 34,469 0 185,918 0 796,476 0 30,50% 38,58% 52,14% 48,05% 1,84% 126,46%, ORAMIA 768 162,837 0 185,918 0 796,476 0 30,50% 38,58% 52,14% 48,05% 1,84% 126,46%, ORAMIA 768 162,837 0 2,784 0 160,053 0 80,44% 31,24% 72,35% 0,26% 112,48%, ORAMIA 768 162,837 0 0 0 0 375,660 0 41,13% 9,79% 66,12% 0,06% 117,04%, ORAMIA 768 162,837 0 0 0 0 375,660 0 41,13% 9,79% 66,12% 0,06% 117,04%, ORAMIA 26,62 982,394 0 188,918 0 0 0 0 375,660 0 41,13% 9,79% 66,12% 0,06% 117,04%, ORAMIA 768 162,837 0 0 0 0 375,660 0 41,13% 9,79% 66,12% 0,06% 117,04%, ORAMIA 375,66% 12,93% 12,947,165 0 0 0 0 375,660 0 41,13% 9,79% 66,12% 0,06% 117,04%, ORAMIA 26,62 982,394 0 188,918 0 0 12,977 0 485,617 0 65,46% 60,35% 49,49% 0,23% 152,91%, ORAMIA 26,62 982,394 0 188,918 0 0 0 0 0 375,660 0 41,13% 9,79% 66,12% 0,06% 117,04%, ORAMIA 375,63% 12,000 1375,600 0 41,35% 13,35% 15,60% 66,12% 0,06% 117,04%, ORAMIA 26,62 982,394 0 188,918 0 0 12,977 0 485,617 0 65,46% 60,35% 43,46% 57,13% 12,517,47%, ORAMIA 26,62 93,448 0 130,548 10 0 130,568 303,959 1,628,81 31,373 37,45% 25,67% 10,97% 10,98% 10,98% 10,98% 10,98% 10,98% 10,98% 10,98% 10,98% 10,98% 10,98% 10,98% 10,98% 10,98% 10,98% 10,98% 116,04% 133,39% 11,667,65% 10,98% 10,98%				-									
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ODIN 120 25,775 0 0 0 25,775 0 50,20% 32,16% 45,11% 0,22% 127,68% OGEMA 155 19,486 0 0 0 19,486 0 54,52% 61,69% 55,72% 47,95% 0,28% 717,91% 0 0 0 19,486 0 54,52% 61,69% 59,72% 47,95% 0,28% 177,19% 0 0 0 0 0 34,489 0 61,666 0 87,882 0 61,70% 48,489 0 100,70% 32,29% 17,77% 165,84% 0 0 0 97,348 0 43,83% 32,74% 48,05% 11,77% 165,84% 0 0 97,348 0 30,50% 38,58% 52,14% 0,26% 26,4% 0 0 0 30,50% 38,58% 52,14% 0,26% 0 0 27,84 0 160,053 0 80,44% 31,24% 0,23% 142,1													
OGILVIE 524 94,048 0 6,166 0 87,882 0 68.29% 24.72% 47.95% 0.28% 141.25% OKABENA 217 34,469 0 0 0 34,469 0 31.09% 100.70% 32.29% 1.77% 165.84% OKLEE 429 97,348 0 0 0 97,348 0 30.50% 38.58% 52.14% 0.26% 121.48% OLIVIA 2,622 982,394 0 185,918 0 796,476 0 30.50% 38.58% 52.14% 0.26% 121.48% ONAMIA 788 162,837 0 2,784 0 160,053 0 80.44% 31.24% 72.35% 0.27% 184.30% ORNODO 7,444 12,974,165 0 0 0 375,660 0 41.13% 9.79% 66.12% 0.00% 117.04% ORNOCO 801 375,660 0 0 0 375,660	ODIN	120	25,775	0	0	ō	25,775	0	50.20%	32.16%	45.11%	0.22%	127.68%
OKABENA 217 34,469 0 0 0 34,469 0 31,09% 100,70% 32,29% 1,77% 165,84% OKLEE 429 97,348 0 0 0 97,348 0 43,83% 32,74% 48,05% 1,84% 126,46% OLIVIA 2,622 982,394 0 185,918 0 796,476 0 30,50% 38,58% 48,05% 1,84% 126,46% ONAMIA 788 162,837 0 2,784 0 160,053 0 80,44% 31,24% 72,35% 0,25% 184,30% ORNODO 7,444 12,974,165 0 0 37,253 0 42,85% 60,35% 49,49% 0,23% 152,91% ORNOCO 801 375,660 0 0 0 375,660 0 41,13% 9,79% 66,12% 0,00% 117,04% ORR 264 84,657 0 0 0 84,513 0 65,4													
OLIVIA 2,622 982,394 0 185,918 0 796,476 0 30.50% 38.58% 52.14% 0.26% 121.48% ONAMIA 788 162,837 0 2,784 0 160,053 0 80.44% 31,24% 72.35% 0.27% 184.30% ORNO 7,444 12,974,165 0 0 319,387 12,654,778 256,791 37.45% 15.60% 65.63% 8.69% 127.37% ORONOCO 801 375,660 0 0 0 375,660 0 41,13% 9,79% 66.12% 0.00% 117.04% ORTONVILLE 2,094 49,8190 0 12,977 0 485,213 0 40,28% 69,07% 31,19% 2.93% 143,47% OSAKIS 1,259 368,273 0 10,742 0 357,531 0 45,67% 35.38% 70.91% 0.76% 152,72% OSLO 362 103,243 0 0 103,243 </td <td>OKABENA</td> <td>217</td> <td></td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	OKABENA	217		0									
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ORONOCO 801 375,660 0 0 0 375,660 0 41.13% 9.79% 66.12% 0.00% 117.04% ORR 264 84,657 0 0 0 84,657 0 65.48% 36.29% 44.33% 1.05% 147.14% ORTONVILLE 2,094 498,190 0 12,977 0 485,213 0 40.28% 69.07% 413.19% 2.93% 143.47% OSAKIS 1,259 368,273 0 10,742 0 357,531 0 45.67% 35.38% 70.91% 0.76% 152,72% OSLO 362 103,243 0 0 0 103,243 0 22,13% 65.86% 62.73% 2.74% 153,47% OSSEO 2,594 2,063,418 0 130,568 303,959 1,628,891 318,373 37.45% 27.73% 70.14% 5,55% 140,92% OSTBGO 6,023 1,867,765 0 0 0 <		150	37,253	0	0	0	37,253	0	42.85%	60.35%	49.49%	0.23%	152.91%
ORR 264 84,657 0 0 0 84,657 0 65,48% 36,29% 44.33% 1.05% 147,14% ORTONVILLE 2,094 498,190 0 12,977 0 485,213 0 40,28% 69,07% 31.19% 2.93% 143.47% OSAKIS 1,259 368,273 0 10,742 0 357,531 0 45,67% 35.38% 70.19% 2.93% 143.47% OSLO 362 103,243 0 0 0 103,243 0 22.13% 65.86% 62.73% 2.74% 153.47% OSSEO 2,594 2,063,418 0 130,568 303,959 1,628,891 318,373 37,45% 27,73% 70.14% 5.59% 140,92% OSTBANDER 273 72,185 0 0 0 72,185 0 45.89% 84.23% 71.09% 0.00% 201.21% OTSEGO 6,023 1,867,765 0 0 0 <													
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OSLO 362 103,243 0 0 0 103,243 0 22.13% 65.86% 62.73% 2.74% 153,47% OSSEO 2,594 2,063,418 0 130,568 303,959 1,628,891 318,373 37,45% 27,73% 70.14% 5.59% 140,92% 0.00% 201,21% 0.00% <td></td>													
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OTSEGO 6,023 1,867,765 0 0 1,867,765 0 30.82% 34.46% 57.13% 2.58% 124.98% OTIERTAIL 337 285,753 0 0 0 285,753 0 40.16% 18.58% 69.46% 0.00% 128.20% OWATONNA 20,280 10,946,154 0 1,138,550 0 9,807,604 0 34.83% 23.71% 9.626% 0.04% 115.16% PALISADE 151 23,076 0 0 0 23,076 0 56.57% 29.25% 50.39% 0.18% 136.39% PARK RAPIDS 2,968 1,750,269 0 14,456 0 1,735,813 0 35.43% 20,97% 59.26% 0.38% 116.04% PAYNESVILLE 953 173,333 0 0 0 173,333 0 39.48% 47.08% 55.93% 0.00% 142.49% PAYNESVILLE 2,279 794,681 0 72,674 0	OSSEO	2,594	2,063,418	0 .	130,568	303,959	1,628,891	318,373	37.45%	27.73%	70.14%	5.59%	140.92%
OTTERTAIL 337 285,753 0 0 0 285,753 0 40.16% 18.58% 69.66% 0.00% 128.20% OWATONNA 20,280 10,946,154 0 1,138,550 0 9,807,604 0 34.83% 23.71% 56.27% 0.34% 115.16% PALISADE 151 23,076 0 0 0 23,076 0 56.57% 29.25% 50.39% 0.18% 136.39% PARK RAPIDS 2,968 1,750,269 0 14.456 0 1,735,813 0 35.43% 20.97% 55.93% 0.08% 116.04% PARKERS PRAIRIE 953 173,333 0 0 0 0 173,333 0 39.48% 47.08% 55.93% 0.00% 142.49% PAYNESVILLE 2,279 794,681 0 72,674 0 722,007 0 38.34% 67.95% 67.06% 1.53% 174.87%													
PALISADE 151 23,076 0 0 0 23,076 0 56,57% 29,25% 50.39% 0.18% 136,39% PARK RAPIDS 2,968 1,750,269 0 14,456 0 1,735,813 0 35,43% 20,97% 59,26% 0.38% 116,04% PARKERS PRAIRIE 953 173,333 0 0 0 173,333 0 39,48% 47,08% 55,93% 0.00% 142,49% PAYNESVILLE 2,279 794,681 0 72,674 0 722,007 0 38,34% 67,95% 67.06% 1,53% 174,87%	OTTERTAIL	337	285,753	0	0	0	285,753	0	40.16%	18.58%	69.46%	0.00%	128.20%
PARK RAPIDS 2,968 1,750,269 0 14,456 0 1,735,813 0 35,43% 20,97% 59,26% 0.38% 116,04% PARKERS PRAIRIE 953 173,333 0 0 0 173,333 0 39,48% 47,08% 55,93% 0.00% 142,49% PAYNESVILLE 2,279 794,681 0 72,674 0 722,007 0 38,34% 67,95% 67.06% 1.53% 174.87%													
PARKERS PRAIRIE 953 173,333 0 0 0 173,333 0 39.48% 47.08% 55.93% 0.00% 142.49% PAYNESVILLE 2,279 794,681 0 72,674 0 722,007 0 38.34% 67.95% 67.06% 1.53% 174.87%	PARK RAPIDS	2,968	1,750,269			0	1,735,813	0		20.97%			
							173,333		39.48%	47.08%	55.93%	0.00%	142.49%
	1 - CHALGAILLE	2,219	794,081	Ü	72,074	Ü	122,007	U	38.34%			1.53%	174.87%
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	ļ	MV TAX RAT	TES	l	А	ID AND LEVY	DATA		ļ	TAX B	ASE COMPO	SITION	
	Average County MV Tax Rate	Average City MV Tax Rate	Average School MV Tax Rate	1995 LGA	1995 City HACA	1995 Certified City Levy	1995 FD Dist Levy	City Net			Percent MV	Percent MV Commercial Industrial	Percent MV Other Classes
MINNEISKA	0	0	0	6,137	3,815	8,155	0	8,155	83.63%	2.93%	0.25%	4.26%	8.93%
MINNEOTA	0	0		221,119	84,105	174,664	0	174,664	72.67%	13.30%	1.84%	9.52%	2.67%
ESOTA LAKE	0	0		13,444 144,515	14,222 77,940	22,538 63,099	0	22,538 63,099	84.00% 71.34%	6.09% 5.05%	0.00% 10.36%	6.63% 10.44%	3.29% 2.80%
ETONKA	ō	ō	0	0	2,112,433	12,315;922		11,696,988	69.67%	7.47%	0.01%	21.84%	1.00%
MINNETONKA BEACH	0	0	0.00010%	0	68,990 273,801	267,372 1,061,996	2,899 31,449	264,473 1,030,547	90.43% 78.24%	4.47% 7.94%	0.00% 8.96%	2.77% 1.20%	2.33%
MINNETRISTA MIZPAH	0	0	0.00010%	2,376	1,190	1,001,990	0	1,030,347	33.39%	6.76%	50.24%	5.27%	3.66% 4.34%
MONTEVIDEO	0	0		1,034,091	324,718	891,448	0	891,448	68.14%	7.73%	0.49%	19.77%	3.86%
MONTGOMERY MONTICELLO	0	0	0 0.06124%	412,205 0	217,282 313,998	541,423 2,841,815	0	541,423 2,841,815	76.32% 20.57%	6.61% 5.83%	0.42% 0.41%	11.06% 10.55%	5.58% 62.64%
MONTROSE	0	ő	0	72,629	56,682	100,441	0	100,441	64.78%	15.84%	1.63%	8.50%	9.25%
MOORHEAD MOOSE LAKE	0	0		4,231,851 176,930	931,081 68,748	2,323,253 107,049	0	2,323,253 107,049	67.53% 60.29%	12.31% 13.56%	0.34% 0.14%	18.44% 23.38%	1.38% 2.63%
MORA	ő	0	_	406,659	73,602	205,136	ŏ	205,136	51.77%	13.73%	1.24%	30.64%	2.63%
MORGAN	0	0		228,743	110,283	133,178	0	133,178	75.74%	6.38%	0.48%	15.51%	1.90%
MORRIS MORRISTOWN	0	0	0.03543%	1,020,117 92,063	290,989 45,217	514,593 61,000	0	514,593 61,000	61.62% 80.96%	12.77% 7.08%	0.49% 2.63%	20.02% 6.20%	5.10% 3.13%
MORTON	Ō	ō	Ō	85,202	31,643	88,113	0	88,113	62.18%	5.96%	2.68%	26.27%	2.92%
MOTLEY MOUND	0	0	0.09238%	62,993 30 0,595	18,349 499,463	64,151 1,308,709	0 191,193	64,151 1,117,516	41.39% 83.15%	13.71% 9.98%	1.21% 0.03%	35.35% 5.05%	8.34% 1.79%
MOUNDS VIEW	ő	o	ő	614,547	375,471	1,593,292	427,945	1,165,347	70.81%	9.60%	0.00%	16.84%	2.76%
MOUNTAIN IRON	0	0	0.14284%	207,530	187,550	474,319	0	474,319	60.53%	8.98%	2.87%	13.91%	13.71%
MOUNTAIN LAKE MURDOCK	0	0	0	395,889 48.116	151,209 14,809	274,214 38,198	0	274,214 38,198	71.60% 47.98%	6.44% 3.56%	1.67% 4.33%	18.90% 15.96%	1.39% 28.17%
MYRTLE	Ō	0	0.23873%	5,003	1,636	4,364	0	4,364	50.87%	5.13%	1.63%	38.24%	4.13%
NASHUA NASHWAUK	0	0	_	564 440,431	1,852 129,892	3,866 82,908	0	3,866 82,908	8.17% 73.25%	1.91% 11.39%	76.78% 0.30%	9.12% 11.99%	4.02% 3.07%
NASSAU	. 0	0	0.05557 /6	5,891	2,032	7,457	ő	7,457	37.68%	4.99%	3.03%	6.52%	47.77%
NELSON	0	0		5,770	2,697	6,303	0	6,303	54.58%	8.66%	13.94%	21.21%	1.60%
NERSTRAND NEVIS	0	0		22,575 51,027	12,931 9,349	24,906 27,683	0	24,906 27,683	60.21% 60.08%	2.13% 9.57%	21.16% 0.28%	14.74% 15.73%	1.76% 14.35%
NEW AUBURN	0	Ō	0	29,487	13,064	24,786	0	24,786	82.47%	5.72%	3.96%	4.21%	3.64%
NEW BRIGHTON NEW GERMANY	0	0	0	716,495 16,112	832,651 17,243	2,656,224 40,614	419,368 14,313	2,236,856 26,301	74.00% 75.29%	10.07% 6.24%	0.04% 2.69%	14.44% 13.35%	1.44%
NEW HOPE	0	0		1,003,646	940,234	3,604,729	592,591	3,012,138	60.64%	15.13%	0.00%	23.37%	2.44% 0.86%
NEW LONDON	0	0	0	125,064	38,403	91,511	0	91,511	65.12%	16.56%	0.08%	15.73%	2.51%
NEW MARKET NEW MUNICH	0	0	0.04835%	7,153 30,820	22,272 9,442	65,220 9,843	10,301 0	54,919 9,843	78.66% 78.15%	5.09% 5.89%	5.18% 3.23%	7.98% 11.13%	3.09% 1.60%
PRAGUE	0	ŏ	0	471,102	313,599	849,995	Ō	849,995	76.76%	10.26%	0.54%	11.59%	0.85%
RICHLAND	0	0		136,507	90,259	109,183	0 1,5 6 9	109,183	77.90%	6.70%	0.16%	12.01%	3.23%
N∈v∛ TRIER NEW ULM	0	.0		1,956 2,503,200	1,462 687,151	5,038 1,635,268	0	3,469 1,635,268	81.03% 72.70%	9.32% 5.96%	3.09% 0.32%	6.34% 20.52%	0.23% 0.50%
NEW YORK MILLS	0	0	0	235,380	61,790	59,001	0	59,001	59.99%	14.96%	0.56%	18.27%	6.23%
NEWFOLDEN NEWPORT	0	0	0	57,439 171,864	13,196 257,956	23,212 908,590	0 84,264	23,212 824,326	55.78% 55.39%	13.53% 9.82%	5.39% 3.02%	14.23% 21.59%	11.07% 10.18%
NICOLLET	0	ŏ	0.16696%	84,280	42,295	52,813	0	52,813	76.63%	6.20%	1.55%	11.54%	4.08%
NIELSVILLE NIMROD	0	0	0.03826%	16,200 1,092	7,835 1,538	8,309 5,462	0	8,309 5,462	43.22% 67.48%	9.88% 6.86%	36.17% 3.83%	4.34% 5.81%	6.39% 16.02%
NISSWA	0	0		1,032	10,290	470,315	Ö	470,315	42.32%	3.01%	0.76%	7.54%	46.37%
NORCROSS	0	0	0.26265%	19,851	5,133	14,824	0	14,824	14.43%	3.30%	54.42%	6.79%	21.06%
NORTH BRANCH NORTH MANKATO	0	. 0	0.04964% 0.04670%	196,850 1,522,471	97,206 617,205	267,947 1,418,534	· · · · · · · · · · · · · · · · · · ·	267,947 1,418,534	64.76% 75.47%	11.41% 8.58%	0.39% 0.16%	19.36% 14.30%	4.08% 1.51%
NORTH OAKS	0	ō	0	0	96,687	591,702	10,701	581,001	91.89%	4.66%	0.35%	1.91%	1.19%
NORTH REDWOOD NORTH ST PAUL	. 0	0	0	6,279 714.147	13,079 273,694	17,921 1,029,206	0 234,591	17,921	64.75% 81.32%	4.19% 8.65%	11.36%	16.98%	2.72%
NORTHFIELD	0	0	0.10060%	1,441,558	728,936	2,039,191	234,391	794,615 2,039,191	70.11%	10.43%	0.00% 0.30%	9.42% 17.43%	0.60% 1.72%
NORTHOME	0	0	0	43,920	10,838	20,000	0	20,000	53.87%	18.65%	0.00%	20.78%	6.70%
NORTHROP NORWOOD	0	0.06166%	0	19,099 78,246	13,160 66,836	30,200 264,009	0 57,312	30,200 206,697	78.74% 65.14%	3.88% 9.06%	0.22% 0.39%	14.68% 23.36%	2.48% 2.07%
OAK GROVE	0	0	0.02904%	12,774	124,190	1,231,607	259,908	971,699	86.26%	3.02%	7.71%	0.72%	2.29%
OAK PARK HEIGHTS OAKDALE	0	0	0 000048/	617.641	77,980	1,353,031 2,830,568	54,321	1,298,710	39.24%	6.57%	0.16%	16.12%	37.91%
ODESSA	0	0	0.00004% 0	617,641 4 3,027	974,899 8,4 62	5,343	589,937 0	2,240,631 5,343	81.42% 63.82%	7.55% 4.78%	0.61% 5.08%	8.66% 9.33%	1.77% 16.99%
ODIN	0	0		12,577	6,909	8,289	0	8,289	56.07%	4.62%	18.99%	16.83%	3.49%
OGEMA OGILVIE	0	0	0.04300%	24,480 94,391	7,979 14,304	12,021 21,727	0	12,021 21,727	60.45% 53.25%	10.25% 13.46%	11.19% 3.31%	12.09% 14.24%	6.01% 15.74%
OKABENA	0	ŏ	٥	33,222	21,964	34,710	0	34,710	71.05%	4.10%	9.81%	11.80%	3.23%
OKLEE OLIVIA	0	0	_	88,499	28,445	31,871	0	31,871	57.12%	12.52%	4.17%	12.39%	13.80%
ONAMIA	0	0		551,220 77,347	109,835 19,759	307,281 50,001	0	307,281 50,001	66.47% 53.18%	9.15% 22.05%	0.95% 0.80%	21.92% 17.84%	1.51% 6.13%
ORMSBY	0	0		10,640	5,963	22,481	0	22,481	66.33%	3.53%	6.83%	21.35%	1.96%
ORONOCO	0	0		0 55,153	305,975 32,995	2,016,386 36,773	41,734 0	1,974,652 36,773	86.09% 89.55%	7.38% 2.93%	0.85% 4.43%	3.06% 1.43%	2.63% 1.67%
CDB	0	ŏ		54,863	12,524	30,720	ő	30,720	65.55%	11.32%	0.54%	12.58%	10.02%
NVILLE IS	0	0		572,856 252,161	290,849	335,146 126,505	0	335,146	72.74%	6.19%	1.46%	13.28%	6.33%
Osco	0	0		75,604	88,938 26,952	68,000	0	126,505 68,000	69.39% 57.42%	9.42% 6.18%	2.37% 2.81%	11.36% 30.32%	7.47% 3.27%
OSSEO	ō	Ō	ō	65,939	135,957	538,607	86,842	451,765	52.79%	18.75%	0.00%	26.36%	2.10%
OSTRANDER OTSEGO	0	0	-	21,004 63,070	14,824 146,391	60,800 643,613	0	60,800 643,613	64.08% 77.02%	8.86% 2.77%	6.59%	18.73%	1.75% 2.32%
OTTERTAIL	Ō	ő	0.00290%	512	15,124	53,083	Ö	53,083	44.85%	2.77%	16.11% 6.92%	1.78% 9.51%	2.32% 36.44%
OWATONNA	0	0	0.06615%	2,802,007	1,170,650	2,325,482	0	2,325,482	71.57%	7.89%	0.53%	19.03%	0.98%
PALISADE PARK RAPIDS	0	0	0	4,001 449,565	4,25 0 77,554	6,749 364,060	0	6,749 364,060	73.01% 41.16%	4.47% 15.13%	0.29% 1.48%	16.19% 36.54%	6.04% 5.69%
PARKERS PRAIRIE	0	0	0	112,807	45,986	81,597	0	81,597	71.38%	12.68%	0.87%	9.33%	5.75%
PAYNESVILLE	0	0	0.03752%	245,682	140,498	490,568	0	490,568	64.93%	8.16%	0.47%	22.30%	4.14%
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				TAY	BASE DATA			II	VETTAXCA	PACITYTAX	(RATES	
	1994	Total Tax	Powerline	Captured	Fiscal Disp	Taxable	Fiscal Disp	Average	Average	Average	Average	Average
	Population	Capacity	Tax Capacity	TIF Tax Capacity	Contrib Tax Capacity	Tax Capacity	Distrib Tax Capacity	County Tax Rate	City Tax Rate	School Tax Rate	Special Tax Rate	Total Tax Rate
PEASE ·	170	42 440								EQ 109/		
PELICAN RAPIDS	179 1,897	43,449 696,300	0	0 67,995	0	43,449 628,305	0	82.03% 39.38%	16.56% 36.29%	58.19% 56.18%	0.27% 5.38%	157.06% 137.23%
PEMBERTON	232	47,013	0	0	0	47,013	0	38.28%	73.48%	48.03%	0.21%	160.01%
PENNOCK PEQUOT LAKES	486 878	98,244 510,034	0	0 4.224	0	98,244 505,810	0	41.97% 31.59%	32.24% 33.21%	64.41% 47.86%	0.24% 0.14%	138.86% 112.80%
PERHAM	2,204	1,287,124	ŏ	146,289	ő	1,140,835	O	39.38%	27.44%	68.49%	2.65%	137.97%
PERLEY PETERSON	128 253	30,337	0	0	0	30,337	0	40.88% 46.44%	28.44%	57.21%	3.26% 0.00%	129.79%
PIERZ	1,084	49,499 307,897	0	15,426	0	49,499 292,471	0	58.45%	44.04% 22.43%	55.50% 54.19%	0.00%	145.97% 135.43%
PILLAGER	314	74,265	0	0	0	74,265	0	38.34%	114.90%	50.44%	0.14%	203.83%
PINE CITY PINE ISLAND	2,757 2,186	1,501,500 884,242	0	110,448 109,642	0	1,391,052 774,600	0	47.97% 22.73%	24.34% 56.94%	56.48% 64.94%	0.27% 0.61%	129.06% 145.22%
PINE RIVER	943	358,871	ő	7,659	ŏ	351,212	ŏ	38.34%	29.95%	55.07%	0.14%	123.50%
PINE SPRINGS	434	404,059	0	0	8,111	395,948	27,847	30.62%	7.06%	74.06%	7.78%	119.51%
PIPESTONE PLAINVIEW	4,559 2,867	1,391,400 1,157,966	0	151,580 145,125	0	1,239,820 1,012,841	0	58.30% 54.38%	35.94% 43.23%	48.38% 67.89%	0.20% 0.66%	142.82% 166.16%
PLATO	337	127,510	0	16,284	0	111,226	0	41.84%	42.74%	47.81%	0.77%	133.17%
PLEASANT LAKE PLUMMER	133 277	67,689 80,892	0	0	0	67,689 80,892	0	38.71% 41.72%	15.90% 63.90%	58.75% 54.87%	0.43% 1.84%	113.79% 162.33%
PLYMOUTH	57,391	71,428,665	ŏ	4,673,782	8,459,257	58,295,626	3,881,684	37.45%	15.28%	63.51%	6.62%	122.87%
PORTER	206	34,978	0	0	0	34,978	0	55.13%	55.02%	56.14%	1.46%	167.75%
PRESTON PRINCETON	1,527 3,820	357,215 2,040,602	0	2,355 206,108	0	354,860 1,834,494	0	38.12% 60.91%	74.36% 37.68%	57.29% 62.12%	0.00% 0.18%	169.77% 160.89%
PRINSBURG	504	149,272	0	0	0	149,272	Ō	42.00%	26.94%	50.00%	0.24%	119.19%
PRIOR LAKE	12,559	7,460,535	0	27,986	377,000	7,055,549 855,261	1,064,732 0	50.18% 59.68%	36.47%	62.00%	7.59%	156.25%
PROCTOR QUAMBA	3,016 127	873,466 17,662	0	18,205 0	0	855,261 17,662	0	59.68% 74.00%	36.94% 15.16%	49.58% 58.91%	1.05% 0.28%	147.24% 148.35%
RACINE	308	89,550	0	Ō	Ó	89,550	0	50.32%	39.00%	59.73%	0.76%	149.82%
RAMSEY RANDALL	14,907 579	7,875,759 117,416	0	1,100,506 0	731,468 0	6,043,785 117,416	1,261,327 0	32.77% 54.64%	19.55% 25.55%	60.58% 46.75%	1.21% 0.36%	114.11% 127.30%
RANDOLPH	343	105,466	0	0	7,121	98,345	54,293	28.00%	13.74%	61.73%	1.82%	105.28%
RANIER RAYMOND	196	77,177	0	.0	0	77,177	0	48.22%	9.98%	56.42%	0.19%	114.81%
RED LAKE FALLS	666 1,481	153,430 245,637	0	0 8,246	0	153,430 237,391	0	40.23% 39.15%	29.34% 63.18%	63.67% 54.70%	0.24% 1.84%	133.48% 158.88%
RED WING	15,645	32,214,609	0	919,222	0	31,295,387	Ō	23.28%	27.79%	58.71%	0.26%	110.04%
REDWOOD FALLS REGAL	4,911 48	2,210,427 14,626	0	208,922 0	0	2,001,505 14,626	0	37.53% 42.57%	42.70% 13.87%	64.87% 67.92%	0.22% 1.59%	145.31% 125.95%
REMER	337	89,093	ő	0	ő	89,093	ő	38.87%	47.00%	56.33%	0.14%	142.33%
RENVILLE	1,311	321,307	0	12,345	0	308,962	0	28.52%	109.22%	48.09%	0.26%	186.10%
REVERE RICE	113 657	25,186 487,096	0	0 82,953	0	25,186 404,143	0	33.54% 50.60%	24.10% 32.39%	49.06% 63.11%	0.22% 0.00%	106.92% 146.10%
RICHFIELD	35,261	20,495,008	0	2,219,234	1,006,556	17,269,218	3,786,930	37.45%	26.63%	67.33%	8.63%	140.04%
RICHMOND RICHVILLE	1,032 123	317,842 12,359	0	0	0	317,842 12,359	0	38.38% 40.16%	24.42% 64.14%	61.01% 68.48%	0.43% 2.65%	124.25% 175.43%
RIVERTON	123	95,042	0	0	0	95,042	. 0	31.59%	37.00%	56.66%	2.33%	127.58%
ROBBINSDALE	14,255	7,265,906	0	1,223,301	281,566	5,761,039	1,671,855	37.45%	21.49%	67.20%	6.36%	132.50%
ROCHESTER ROCK CREEK	76,865 1,107	57,287,613 336,230	0 3,030	2,892,573 0	0	54,395,040 333,200	0	37.82% 47.97%	25.55% 17.20%	66.05% 59.33%	0.00% 0.27%	129.42% 124.77%
ROCKFORD	2,910	897,339	0	38,124	44,219	814,996	110,789	32.00%	43.08%	55.15%	0.71%	130.93%
ROCKVILLE ROGERS	620 978	189,734 2,084,051	0	0 492,672	0 461,397	189,734 1,129,982	50,461	38.72% 37.45%	28.85% 24.13%	61.46% 56.51%	0.43% 3.07%	129.46% 121.16%
ROLLINGSTONE	735	203,704	. 0	492,072	401,397	203,704		40.65%	41.54%	54.04%	1.24%	137.48%
RONNEBY	55	8,955	141	0	0	8,814	0	50.60%	19.17%	59.69%	0.00%	129.46%
ROOSEVELT ROSCOE	184 139	30,042 23,706	0	0	0	30,042 23,706	0	34.93% 38.57%	6.26% 29.86%	63.37% 67.35%	0.19% 0.43%	104.75% 136.21%
ROSE CREEK	379	69,693	0	ō	0	69,693	ō	45.36%	6.55%	67.93%	0.76%	120.60%
ROSEAU ROSEMOUNT	2,578 11,086	1,182,342 10,037,648	0	0 411,876	0 1,488,718	1,182,342 8,137,054	966,520	34.06% 27.99%	46.02% 35.78%	66.88% 62.05%	2.80% 4.70%	149.76% 130.52%
ROSEVILLE	33,674	42,803,926	ő	4,793,226	7,906,953	30,103,747	2,777,425	44.69%	18.00%	72.44%	5.01%	140.14%
ROTHSAY	438	94,948	0	0	0	94,948	0	44.55%	42.85%	63.80%	0.00%	151.20%
ROUND LAKE ROYALTON	472 809	168,213 233,308	0	0 11,842	0	168,213 221,466	0	30.51% 58.30%	27.17% 45.02%	68.34% 49.47%	0.21% 0.36%	126.24% 153.15%
RUSH CITY	1,535	688,922	0	163,860	0	525,062	0	55.38%	47.31%	70.17%	0.18%	173.05%
RUSHFORD CITY RUSHFORD VILLAGE	1,597 614	584,350 222,097	0	116,552 0	0	467,798 222,097	0	41.78% 42.61%	48.07% 42.24%	51.38% 50.96%	0.00% 0.00%	141.23% 135.81%
RUSHMORE	377	66,747	Ó	Ó	0	66,747	0	31.17%	68.03%	58.55%	1.50%	159.24%
RUSSELL RUTHTON	390 335	64,465	0	0	0	64,465	0	34.94%	78.18%	46.30%	0.21%	159.63%
RUTLEDGE	164	78,270 36,556	0 0	0	0	78,270 36,556	0	58.95% 47.96%	19.23% 22.28%	65.82% 73.74%	0.20% 0.27%	144.20% 144.26%
SABIN	507	97,022	0	0	0	97,022	0	47.39%	31.78%	60.29%	1.70%	141.16%
SACRED HEART SANBORN	590 454	120,395 127,111	0	0	0	120,395 127,111	0	26.53% 37.54%	93.07% 44.18%	48.69% 48.18%	0.26% 0.22%	168.54% 130.13%
SANDSTONE	2,025	369,675	0	12	0	369,663	0	47.83%	58.05%	61.02%	5.39%	172.30%
SARGEANT SARTELL	77 6.413	26,560	0	151 701	0	26,560	0	50.34%	32.23%	51.59%	0.76%	134.91%
SAUK CENTRE	6,413 3,735	3,777,150 1,234,803	0	151,721 103,567	0	3,625,429 1,131,236	0	43.76% 38.40%	16.34% 54.61%	65.54% 73.53%	0.11% 0.43%	125.74% 166.98%
SAUK RAPIDS	8,946	4,016,419	0	1,007,314	0	3,009,105	0	50.55%	22.00%	63.05%	1.48%	137.08%
SAVAGE SCANLON	13,703 891	9,083,038 323,373	0	1,039,536 0	868,496 0	7,175,006 323,373	1,166,308 0	50.22% 58.92%	29.86% 20.36%	76.33% 59.09%	5.76% 0.18%	162.17% 138.56%
SEAFORTH	87	21,199	0	ō	0	21,199	0	36.86%	21.80%	51.65%	0.18%	110.52%
SEBEKA SEDAN	646	133,121	0	0	0	133,121	0	74.03%	45.07%	52.86%	0.15%	172.11%
SEDAN SHAFER	61 390	11,833 119,618	0	0	0	11,833 119,618	0	49.11% 55.55%	18.00% 76.76%	69.31% 59.15%	4.26% 0.18%	140.67% 191.64%
SHAKOPEE	13,041	14,785,689	0	1,730,528	2,747,928	10,307,233	1,050,715	50.22%	24.50%	71.73%	6.10%	152.55%
SHELLY SHERBURN	213 1,085	39,133 228,548	0	0	0	39,133 228,548	0	40.35%	53.36%	71.76%	3.26%	168.73%
SHEVLIN	157	34,328	. 0	0	0	34,328	0	25.95% 60.30%	94.78% 15.89%	49.58% 57.23%	0.23% 0.36%	170.54% 133.78%
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		MVTAXRAT	ES		A	ID AND LEVY	DATA		·	TAX B.	ASE COMPO	SITION	
	Average County MV	Average	Average School MV	1995 LGA	1995 City	1995 Certified	1995 FD Dist	1995	Percent MV		Percent MV	Percent MV Commercial	
	Tax Rate	Tax Rate	Tax Rate	LUA	HACA	City Levy	Levy		Homestead	пранитенто	ram	Industrial	Classes
PEASE	0	0	0.05530%	6,357	1,336	7,197	0	7,197	64.49%	9.98%	0.90%	21.03%	3.59%
PELICAN RAPIDS	0		0	216,509	59,000	228,000	0	228,000	59.09% 74.54%	12.88%	1.43%	19.21%	7.40%
PEMBERTON	0	0	0 0.06059%	11,647 55,035	13,954 26,160	34,546 31,678	0	34,546 31,678	74.54%	4.89% 7.31%	1.68% 7.41%	17.20% 6.79%	1.70% 3.93%
JOT LAKES	0	0	0	78,225	38,435	167,979	0	167,979	46.53%	14.60%	0.34%	26.97%	11.56%
PERHAM PERLEY	0	0	0	230,158 9,768	77,664 2,372	313,093 8,628	0	313,093 8,628	46.32% 51.90%	12.66% 6.24%	0.77% 4.75%	32.31% 11.24%	7.93% 25.87%
PETERSON	0	Ō	0	18,618	9,664	21,797	0	21,797	72.63%	12.62%	3.98%	7.47%	3.31%
PIERZ PILLAGER	0	0	0	78,563 18,786	30,535 25,595	65,598 85,334	0	65,598 85,334	72.64% 64.47%	11.41% 10.01%	1.32% 0.72%	13.35% 10.40%	1.28% 14.41%
PINE CITY	ŏ	ŏ	0	346,868	115,464	338,582	0	338,582	53.41%	13.06%	0.42%	27.70%	5.42%
PINE ISLAND	0	0	0	208,031	219,859 41,847	441,026 105,177	0	441,026 105,177	69.39% 50.13%	8.29% 10.87%	3.08% 0.06%	16.20% 33.88%	3.04%
PINE RIVER PINE SPRINGS	0	ő	0.09054%	136,456 0	2,699	30,001	2,058	27,943	95.28%	2.04%	0.00%	0.02%	5.06% 2.66%
PIPESTONE .	0.02368%	0	0	799,536	217,336	445,641	0	445,641	66.52%	8.84%	1.02%	17.94%	5.68%
PLAINVIEW PLATO	0		0	340,472 29,859	134,092 43,608	437,882 47,542	0	437,882 47,542	72.17% 77.93%	7.63% 3.69%	1.43% 2.30%	16.52% 13.28%	2.25% 2.80%
PLEASANT LAKE	0	0	0.06261%	6	3,485	10,765	Ō	10,765	86.55%	3.01%	0.00%	4.48%	5.96%
PLUMMER PLYMOUTH	0		0.20165%	47,615 0	23,589 1,877,893	51,689 9,531,709	0 622,971	51,689 8,908,738	39.52% 70.18%	8.60% 7.39%	18.25% 0.51%	6.02% 20.59%	27.61% 1.33%
PORTER	0	0	0.04425%	34,714	6,240	19,245	0	19,245	45.34%	7.53%	33.01%	10.13%	3.99%
PRESTON	0		0	284,375 362,885	125,463 183,935	263,881 691,328	0	263,881 691,328	71.51% 57.32%	8.73% 10.74%	3.80% 0.06%	14.82% 30.27%	1.15% 1.61%
PRINCETON PRINSBURG	0		0	79,562	35,986	40,220	ő	40,220	73.81%	2.44%	6.47%	15.70%	1.58%
PRIOR LAKE	0			27,233	847,107	2,964,172	390,695	2,573,477	84.43%	6.60%	1.96%	4.06%	2.95%
PROCTOR QUAMBA	0		0.05517%	411,331 2,116	206,275 1,322	315,944 2,678	0	315,944 2,678	82.82% 64.02%	6.76% 5.97%	0.08% 17.84%	7.26% 7.88%	3.08% 4.29%
RACINE	0	0		14,191	11,086	34,924	0	34,924	84.72%	2.08%	4.33%	7.18%	1.69%
RAMSEY RANDALL	0		0.00754% 0.05334%	302,069 47,971	521,445 20,832	1,466,965 30,000	285,342 0	1,181,623 30,000	84.17% 70.48%	4.06% 6.47%	2.38% 6.68%	7.05% 13.65%	2.34% 2.72%
RANDOLPH	0	0	0.18755%	8,425	9,578	19,378	5,866	13,512	69.03%	11.92%	8.05%	8.23%	2.77%
RANIER RAYMOND	. 0	0	0.06955%	16,790 103,035	2,301 40,234	7,699 45,009	0	7,699 45,009	66.84% 74.65%	9.57% 11.69%	0.00% 1.43%	3.56% 5.69%	20.03% 6.54%
RED LAKE FALLS	0		0.04975%	334,951	142,166	149,993	ő	149,993	70.63%	6.74%	2.12%	11.51%	9.00%
RED WING	0		0	37,865	1,203,386	8,697,998	0	8,697,998	32.35%	4.98%	0.91%	10.48%	51.29%
REDWOOD FALLS REGAL	0		0 0.03591%	926,615 489	347,235 1,472	854,644 2,028	0	854,644 2,028	69.50% 61.60%	8.29% 2.58%	0.21% 16.10%	21.31% 9.91%	0.69% 9.81%
REMER	Ō		0	46,290	14,463	41,871	0	41,871	55.12%	18.26%	2.66%	17.56%	6.40%
RENVILLE SRE	0	0	0	261,185 20,708	123,284 6,518	337,454 6,071	0	337,454 6,071	69.82% 30.94%	6.93% 6.32%	2.01% 28.60%	17.91% 25.14%	3.32% 9.00%
)"L	0	0	ŏ	15,963	24,177	130,886	0	130,886	47.06%	4.48%	9.05%	34.39%	5.02%
กเอส์FIELD RICHMOND	0		0 0.04139%	3,181,801 101,415	1,883,970 65,958	5,568,313 77,626	970,211 0	4,598,102 77,626	75.81% 77.69%	11.38% 8.13%	0.00% 0.20%	12.02% 11.21%	0.79% 2.77%
RICHVILLE	0		0.04139%	2,715	2,033	7,927	0	7,927	46.13%	9.40%	38.75%	2.13%	3.60%
RIVERTON	0		0	9,960	4,717	35,166	0	35,166	41.75%	7.13%	1.54%	0.59%	49.00%
ROBBINSDALE ROCHESTER	0		0.00003%	1,537,316 5,750,941	911,278 4,440,686	1,608,239 13,897,800	370,249 0	1,237,990 13,897,800	77.98% 64.44%	11.49% 10.10%	0.00% 0.31%	8.98% 24.23%	1.54% 0.92%
ROCK CREEK	0	0	. 0	23,716	34,357	57,311	0	57,311	27.82%	3.74%	55.46%	2.83%	10.15%
ROCKFORD ROCKVILLE	0		0.05114% 0.04136%	282,841 29,175	118,317 21,914	398,341 54,736	47,265 0	351,076 54,736	68.24% 72.10%	14.03% 15.96%	0.32% 1.06%	10.94% 8.35%	6.47% 2.53%
ROGERS	0	0	0.04994%	0	21,638	284,754	12,067	272,687	36.30%	4.15%	6.30%	51.10%	2.15%
ROLLINGSTONE RONNEBY	0		اب. 0 0	51,635 928	47,128 1,340	84,611 1,690	0	84,611 1,690	86.87% 57.50%	5.43% 20.62%	1.08% 13.24%	5.08% 1.63%	1.53% 7.02%
ROOSEVELT	ő		-	3,374	726	1,881	ő	1,881	80.07%	4.53%	7.11%	3.20%	5.10%
ROSCOE ROSE CREEK	0		0.03694%	5,170	4,848	7,079	0	7,079	68.31%	3.74%	11.38%	10.45%	6.12%
ROSEAU	0		0 0.04391%	55,390 244,764	22,594 141,073	4,565 544,078	0	4,565 544,078	84.53% 58.97%	1.82% 7.76%	3.11% 0.41%	7.59% 29.02%	2.95% 3.84%
ROSEMOUNT	0	0		384,888	562,494	3,223,432	312,157	2,911,275	64.48%	6.33%	3.65%	20.48%	5.06%
ROTHSAY	0	0	0	77,404 52,896	1,784,864 21,965	5,901,925 40,686	483,244 0	5,418,681 40,686	57.05% 64.07%	8.58% 8.01%	0.04% 10.15%	32.49% 9.39%	1.85% 8.37%
ROUND LAKE	0	0	0	30,330	26,373	45,708	0	45,708	57.76%	8.85%	6.51%	26.76%	0.11%
ROYALTON RUSH CITY	0		0	49,134 194,160	30,722 73,918	99,710 248,396	0	99,710 248,396	68.28% 57.58%	12.16% 12.42%	1.79% 1.29%	12.48% 24.95%	5.29% 3.76%
RUSHFORD CITY	0	0	0	184,424	104,619	224,861	0	224,861	62.54%	12,12%	0.95%	21.96%	2.43%
RUSHFORD VILLAGE RUSHMORE	0		0	29,122 46,571	41,185 18,025	93,816 45,405	0	93,816 45,405	35.13% 76.67%	3.63% 8.41%	54.34%	4.81% 13.93%	2.10%
RUSSELL	0		ő	83,851	27,874	50,400	Ö	50,400	75.00%	9.52%	0.13% 2.57%	8.24%	0.86% 4.68%
RUTHTON	0.02368%		. 0	46,845	12,777	15,048	0	15,048	54.17%	2.12%	4.67%	8.70%	30.34%
RUTLEDGE SABIN	0		` 0 0	1,136 26,143	2,555 42,612	8,145 30,837	0	8,145 30,837	62.94% 85.15%	4.51% 2.82%	9.67% 1.36%	4.14% 3.75%	18.74% 6.92%
SACRED HEART	0	0	0	148,460	37,872	112,049	0	112,049	57.94%	10.83%	7.77%	16.59%	6.87%
SANBORN SANDSTONE	0		0 0.05367%	64,730 266,109	29,526 40,049	56,163 214,589	0	56,163 214,589	46.87% 53.26%	6.02% 15.92%	15.80% 2.29%	26.63% 18.01%	4.68% 10.52%
SARGEANT	Ō	Ō	0	3,849	2,440	8,560	0	8,560	37.34%	0.96%	34.85%	26.24%	0.61%
SARTELL	0		0	226,689 735,900	286,302 160,133	592,284 617,802	0	592,284 617,802	62.94% 70.84%	12.28% 8.34%	0.24% 0.43%	20.96% 19.07%	3.58% 1.32%
RAPIDS	0	0	0	980,346	355,299	661,883	0	661,883	67.74%	14.71%	0.43%	15.41%	2.09%
SCANLON	0		0.01531%	54,921	532,531	2,499,372	356,772	2,142,600	81.90%	4.25%	1.51%	10.50%	1.84%
SEAFORTH	0		0.07669% 0	205,412 13,362	60,196 3,894	65,852 4,622	0	65,852 4,622	82.54% 37.01%	2.93% 3.25%	0.05% 39.88%	5.92% 17.19%	8.56% 2.67%
SEBEKA	0	0	0.03810%	159,074	36,594	60,000	. 0	60,000	60.24%	10.82%	4.97%	14,62%	9.35%
SEDAN SHAFER	0		0	1,322 14,727	670 14,004	2,130 91,814	0	2,130 91,814	51.56% 62.03%	7.22% 8.88%	14.98% 2.62%	7.66% 20.94%	18.57% 5.53%
SHAKOPEE	0	0	0	150,866	456,586	2,809,995	284,650	2,525,345	53.67%	6.01%	3.47%	32.82%	4.04%
SHELLY SHERBURN	0		0	43,409 221,742	9,519 117,612	20,881 216,620	0	20,881 216,620	67.09% 73.85%	6.11% 9.99%	5.44% 0.98%	9.40% 11.05%	11.96% 4.13%
SHEVLIN	0		ő	7,749	2,444	5,456	0	5,456	53.87%	4.31%	9.41%	22.91%	9.50%
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	1994	Total Tax	Powerline		BASE DATA	Tavabla	Fiscal Disp		NETTAX CA			
	Population	Capacity	Tax Capacity	Captured TIF Tax Capacity	Fiscal Disp Contrib Tax Capacity	Taxable Tax Capacity	Distrib Tax Capacity	Average County Tax Rate	Average City Tax Rate	Average School Tax Rate	Average Special Tax Rate	Average Total Tax Rate
SHOREVIEW	25,957	19,556,732	0	596,418	1,755,718	17,204,596	2,167,778	44.69%	19.33%	65.70%	4.99%	134.719
SHOREWOOD SILVER BAY	6,613 1,925	8,045,468 495,893	0	22,195 836	185,234 0	7,838,039 495,057	310,337 0	37.45% 68.92%	18.58% 68.17%	75.77% 57.57%	7.80% 2.92%	139.60%
SILVER LAKE	802	208,291	Ō	0	Ō	208,291	0	43.29%	30.60%	59.07%	0.24%	133.199
SKYLINE SLAYTON	341 2,156	167,723 594,910	0	0 10,628	0	- 167,723 584,282	0	39.25% 36.52%	7.75% 29.62%	57.35% 52.31%	0.21% 0.21%	104.569 118.669
SLEEPY EYE	3,706	1,027,502	ŏ.	46,538	0	980,964	0	35.97%	24.38%	51.05%	0.21%	111.619
SOBIESKI	199 70	40,126	0	0	0	40,126	0	58.48% 63.93%	11.46% 30.73%	50.99%	0.36% 0.38%	121.29
SOLWAY SOUTH HAVEN	194	18,707 47,983	0	0	0	18,707 47,983	0	30.82%	17.98%	63.52% 65.53%	0.80%	158.56° 115.12°
SOUTH ST PAUL	20,396	9,766,298	0	1,424,892	44,683	8,296,723	2,575,766	26.31%	28.63%	77.52%	5.69%	138.169
SPICER SPRING GROVE	1,099 1,234	808,038 301,091	0	101,593 0	0	706,445 301,091	0	41.08% 45.60%	33.74% 49.38%	64.93% 56.63%	0.24% 0.00%	139.999 151.619
SPRING HILL	78	15,485	0	0	0	15,485	0	38.70%	49.56%	61.56%	0.43%	150.25
SPRING LAKE PARK SPRING PARK	6,628 1,755	3,985,673 1,484,308	0	98,019 189,292	620,321 36,593	3,267,333 1,258,423	803,081 194,089	32.93% 37.45%	24.02% 26.02%	59.02% 66.44%	5.68% 8.69%	121.659 138.609
SPRING VALLEY	2,461	658,471	ő	22,245	00,555	636,226	0	37.73%	56.11%	55.26%	0.00%	149.119
SPRINGFIELD	2,188	570,187	0	45,722	0	524,465	0	35.28%	80.58%	61.16%	0.21%	177.229
SQUAW LAKE ST ANTHONY (HENNEPIN)	135 7,939	25,715 5,892,325	0	0 586,222	0 200,203	25,715 5,105,900	770,842	46.09% 39.99%	16.16% 25.77%	52.80% 65.79%	0.18% 6.28%	115.23° 137.83°
ST ANTHONY (STEARNS)	79	13,256	0	0	0	13,256	0	38.70%	26.18%	67.58%	1.05%	133.519
ST BONIFACIUS ST CHARLES	1,192 2,899	621,985 972,459	0	0 57,250	77,181 0	544,804 915,209	150,543 0	37.45% 37.73%	38.76% 33.65%	79.85% 59.01%	5.40% 0.86%	161.479 131.259
ST CLAIR	679	155,476	ő	8,116	0	147,360	0	39.35%	36.18%	76.06%	0.21%	151.79
ST CLOUD	50,143	31,683,297	0	2,747,850	0	28,935,447	0	37.37%	30.86%	58.62%	1.74%	128.58
ST FRANCIS ST HILAIRE	2,796 302	1,158,593 75,118	0	0	120,395 0	1,038,198 75,118	386,496 0	32.77% 61.43%	32.83% 22.52%	63.27% 68.73%	1.26% 1.79%	130.11° 154.47°
STJAMES	4,346	1,344,744	0	171,705	0	1,173,039	0	50.97%	26.67%	49.19%	0.22%	127.059
ST JOSEPH ST LEO	4,132 110	940,486	0	0	0	940,486 15,141	0	38.65% 57.17%	23.75% 19.81%	58.66% 58.66%	0.32% 1.45%	121.379 137.099
ST LOUIS PARK	43,641	15,141 44,913,638	0	2,929,643	4,410,512	37,573,483	3,611,343	37.45%	19.00%	71.51%	8.38%	136.35
ST MARTIN	282	65,686	0	0	0	65,686	0	38.71%	28.27%	67.57%	0.43%	134.989
ST MARYS POINT ST MICHAEL	372 3,049	308,070 1,325,066	0	69,086	2,588 0	305,482 1,255,980	21,587 0	30.62% 30.82%	25.67% 25.99%	67.46% 58.18%	2.28% 0.00%	126.04° 114.99°
STPAUL	271,660	158,302,112	ŏ	10,388,009	14,290,704	133,623,399	35,922,987	40.95%	39.30%	66.23%	5.88%	152.379
ST PAUL PARK	5,032 9,782	2,236,468 2,384,663	0	269,807 116,482	284,219 0	1,682,442 2,268,181	689,637 0	30.62% 47.97%	21.22% 31.61%	68.96% 66.83%	5.13% 0.20%	125.93° 146.61°
ST PETER ST ROSA	73	17,568	0	110,402	0	17,568	0	38.69%	15.93%	61.56%	0.43%	116.619
ST STEPHEN	667	207,287	0	0	0	207,287	0	38.42%	29.56%	65.66%	0.19%	133.839
ST VINCENT STACY	115 1,145	12,462 358,820	0	0	0	12,462 358,820	0	24.68% 55.56%	29.10% 13.18%	72.52% 54.78%	1.18% 0.18%	127.479 123.709
STAPLES	2,945	613,635	ŏ	13,471	ő	600,164	0	67.80%	70.33%	58.67%	0.15%	196.949
STARBUCK	1,148 186	344,736	0	38,132 0	0	306,604 22,946	0	48.94% 36.06%	52.35% 43.58%	69.09% 71.49%	5.67% 0.21%	176.049 151.359
STEEN STEPHEN	696	22,946 205,039	0	0	0	205,039	. 0	26.06%	46.82%	53.66%	0.18%	126.729
STEWART	567	144,158	0	0	0	144,158	0	36.77%	56.34%	55.99%	1.24%	150.359
STEWARTVILLE STILLWATER	4,669 15,350	1,414,437 10,860,272	0	112,749 1,177,177	0 1,331,068	1,301,688 8,352,027	0 1,485,056	37.91% 28.22%	29.53% 30.89%	59.56% 67.46%	0.00% 5.64%	127.00% 132.22%
STOCKTON	571	116,499	ŏ	0	0	116,499	0	41.11%	47.17%	54.66%	1.24%	144.189
STORDEN STRANDQUIST	274 89	60,348 13,384	0	0	0	60,348 13,384	. 0	44.63% 26.04%	149.14% 26.15%	53.69% 61.76%	0.21% 0.19%	247.669 114.149
STRATHCONA	38	6,558	ŏ	0	ő	6,558	`~ . o	34.10%	29.67%	51.78%	1.83%	117.389
STURGEON LAKE	247	72,017	0	0	0	72,017	. 0	47.96%	41.05%	73.74%	0.27%	163.029
SUNBURG SUNFISH LAKE	117 458	20,221 1,080,004	0	0	0	20,221 1,080,004	0	42.22% 27.99%	87.78% 15.37%	71.08% 63.66%	0.24% 4.45%	201.329
SWANVILLE	318	103,349	Ō	Ó	0	103,349	0	58.46%	14.05%	48.64%	0.36%	121.519
TACONITE TAMARACK	318 51	79,662 19,721	0	0	0	79,662 19,721	0	28.15% 57.05%	103.29% 30.41%	36.77% 66.30%	0.18% 0.18%	168.399 153.959
TAOPI	83	10,290	ő	0	ŏ	10,290	Ö	50.30%	29.20%	73.04%	0.77%	153.319
TAUNTON TAYLODO: FALLO	174	38,283	0	0	0	38,283	0	39.79%	50.28%	57.51%	1.21%	148.809
TAYLORS FALLS TENNEY	757 3	385,590 14,334	0	0	0 0	385,590 14,334	0	54.57% 48.47%	44.86% 4.57%	59.36% 63.58%	0.18% 0.21%	158.979 116.839
TENSTRIKE	183	56,835	0	0	0	56,835	0	63.89%	0.00%	72.14%	0.38%	136.419
THIEF RIVER FALLS THOMSON	8,043 137	2,206,474 103,037	0	0	0	2,206,474 103,037	0	62.30% 53.41%	43.32% 47.31%	69.66% 51.71%	1.79% 0.18%	177.089 152.629
TINTAH	71	14,689	ő	Ö	ŏ	14,689	ő	45.45%	41.60%	63.07%	0.67%	150.79
TONKA BAY	1,460	2,472,277	0	0	50,924	2,421,353	55,881	37.45%	15.45%	76.14%	7.92%	136.979
TOWER TRACY	493 2,054	136,759 532,736	0	0	0	136,759 532,736	0	52.36% 34.61%	87.62% 49.99%	36.52% 47.54%	1.05% 0.21%	177.559 132.349
TRAIL	60	24,257	0	0	0	24,257	0	44.31%	24.74%	51.71%	3.89%	124.649
TRIMONT TROMMALD	735 86	192,570	0	0	0 0	192,570	0	29.96%	56.82%	56.12%	0.24%	143.149
FROSKY	123	23,171 22,933	0	0	0	23,171 22,933	0	31.59% 64.47%	41.82% 22.66%	56.66% 53.59%	2.33% 0.20%	132.409 140.929
TRUMAN	1,289	320,395	0	17,852	0	302,543	0	27.26%	34.62%	47.60%	0.24%	109.719
TURTLE RIVER TWIN LAKES	61 144	25,054 57,318	0	0	0	25,054 57,318	0	63.95% 38.82%	3.15% 9.25%	63.51% 54.23%	0.38% 0.00%	131.009
TWIN VALLEY	833	143,471	0	0	0	143,471	0	36.52%	55.88%	76.45%	3.26%	172.10
TWO HARBORS TYLER	3,616 1,250	997,695 273,489	0	40,908 0	0	956,787 273,489	0	70.13% 52.51%	41.51% 43.51%	58.07% 57.01%	0.58% 0.45%	170.30° 153.49°
ULEN	548	83,108	0	0	0	83,108	0	48.01%	39.01%	76.23%	3.13%	166.399
UNDERWOOD	280	76,657	0	0	0	76,657	0	39.39%	35.54%	42.52%	0.00%	117.459
UPSALA URBANK	372 72	136,188 15,766	0	4,799 0	. 0	131,389 15,766	0	58.46% 40.19%	23.00% 11.43%	57.87% 56.82%	0.36% 0.00%	139.689 108.449
UTICA	215	79,429	0	0	0	79,429	0	41.10%	17.00%	59.62%	0.86%	118.589
VADNAIS HEIGHTS VERGAS	11,968 282	10,230,240 83,536	0	1,355,779 0	1,669,825 0	7,204,636 83,536	1,082,954 0	44.86% 40.16%	15.05%	71.64%	5.23%	136.789
VERMILLION	501	193,941	0	0	10,000	183,941	63,825	40.16% 27.99%	21.14% 27,31%	67.72% 64.99%	0.00% 1.82%	129.029 122.119
A ET DAUETOUT									- 1			

	N	// TAX RA	TES							TAX BASE COMPOSITION						
	Average County MV Tax Rate	Average City MV Tax Rate	Average School MV Tax Rate	1995 LGA	1995 City HACA	1995 Certified City Levy	1995 FD Dist Levy	1995 City Net Levy		Percent MV Apartments		Percent MV Commercial Industrial	Percent MV Other Classes			
SHOREVIEW	0	0	0	0	1,010,319	3,733,500	407,846	3,325,654	85.95%	4.16%	0.02%	8.46%	1.41%			
SHOREWOOD	0	0		ő	426,970	1,518,102	62,104	1,455,998	92.24%	4.12%	0.05%	1.94%	1.65%			
'ER BAY	0	0		283,241	108,584	337,490	0	337,490	76.29%	5.98%	0.12%	5.30%	12.31%			
ER LAKE	0	0		125,476 3,869	76,144 15,377	63,731 13,000	0	63,731 13,000	80.90% 97.28%	8.98% 2.32%	0.07% 0.00%	7.85% 0.00%	2.20% 0.39%			
SLAYTON	0	ő		518,583	159,352	173,045	0	173,045	70.55%	13.06%	0.55%	14.37%	1.47%			
SLEEPY EYE	0	0		774,028	163,492	239,198	0	239,198		8.06%	0.41%	13.73%	0.80%			
SOBIESKI SOLWAY	0	0		2,597 3,621	3,513 2,252	4,597 5,748	0	4,597 5,748	53.77% 57.96%	2.10% 5.80%	38.34% 14.78%	2.68% 12.17%	3.11% 9.29%			
SOUTH HAVEN	ő	ŏ		23,050	4,874	8,626	ō	8,626	70.81%	6.03%	8.81%	7.81%	6.54%			
SOUTH ST PAUL	0	0		2,453,213	1,185,082	3,110,769	735,252 0	2,375,517	76.00%	9.24%	0.00%	12.36%	2.40%			
SPICER SPRING GROVE	0	0		88,020 271,139	77,337 82,785	238,321 148,676	0	238,321 148,676	59.88% 77.18%	11.51% 6.38%	0.41% 2.92%	13.01% 11.95%	15.19% 1.57%			
SPRING HILL	0	0	0.04403%	2,507	3,857	7,674	0	7,674	60.15%	0.10%	35.84%	1.82%	2.09%			
SPRING LAKE PARK	0	0		218,283	193,945	966,096	181,318	784,778 327,379	70.06% 41.04%	9.03% 40.17%	0.00%	19.10%	1.80%			
SPRING PARK SPRING VALLEY	0	0		6,995 502,864	96,831 217,906	377,539 357,006	50,160 0	357,006		10.03%	0.00% 1.97%	17.02% 12.20%	1.77% 1.65%			
SPRINGFIELD	0	ō	0	361,954	198,390	422,588	0	422,588	77.72%	5.75%	0.59%	14.86%	1.08%			
SQUAW LAKE ST ANTHONY (HENNEPIN)	0	0		3,441 135,217	1,444 342,740	4,156 1,517,392	0 201,652	4,156 1,315,740		4.08% 12.00%	0.91% 0.00%	17.44% 12.43%	29.81% 1.65%			
ST ANTHONY (STEARNS)	0	0		917	1,612	3,471	0	3,471	49.26%	10.27%	32.26%	5.86%	2.34%			
ST BONIFACIUS	0	0		11,009	48,828	267,147	55,970	211,177	74.61%	7.48%	2.13%	14.49%	1.28%			
ST CHARLES ST CLAIR	0	0		304,678 63,269	153,036 27,092	307,959 53,314	0	307,959 53,314	73.61% 88.02%	13.83% 4.40%	1.35% 1.61%	9.94% 4.25%	1.27% 1.72%			
STCLOUD	ő	o o		5,852,304	2,921,679	8,929,437	ő	8,929,437	48.94%	16.40%	0.07%	31.77%	2.83%			
ST FRANCIS	0	0		32,840	101,882	463,801	123,002	340,799		11.74%	14.60%	10.23%	3.56%			
ST HILAIRE ST JAMES	0	0		20,538 765,410	23,781 153,905	16,915 312,838	0	16,915 312,838	49.62% 66.85%	9.57% 7.96%	3.53% 0.56%	17.93% 23.53%	19.36% 1.10%			
STJOSEPH	0	Ö		393,510	64,948	223,375	0	223,375		14.63%	0.43%	14.07%	3.06%			
ST LEO	0	0		9,038	3,049	3,000	700.075	3,000	66.77%	11.47%	14.59%	4.94%	2.23%			
ST LOUIS PARK ST MARTIN	0	0		1,856,971 15,499	2,897,296 7,385	7,867,484 18,570	729,275 0	7,138,209 18,570		12.86% 6.76%	0.00% 8.24%	23.88% 13.83%	1.35% 2.16%			
ST MARYS POINT	0	0	0	0	3,533	82,002	3,577	78,425	83.89%	4.64%	0.00%	0.00%	11.46%			
STMICHAEL	0	0		124,745	107,103	326,480	0	326,480	79.51%	9.08%	1.14%	8.71%	1.56%			
ST PAUL ST PAUL PARK	0	0		41,945,936 445,347	20,292,966 210,515	66,455,988 496,894	139,803	52,515,354 357,091	63.36% 78.91%	13.82% 5.22%	0.01% 0.00%	17.56% 12.99%	5.25% 2.87%			
STPETER	0	Ċ	0	1,138,739	448,068	717,017	0	717,017	76.58%	9.89%	0.14%	12.23%	1.17%			
STROSA	0	0		2,990 20,000	2,145 41,046	2,799 61,284	0	2,799 61,284		1.62% 2.58%	20.48% 11.88%	6.04% 5.55%	4.25% 1.01%			
NCENT	0	d		7,793	2,568	3,626	ő	3,626		3.76%	38.81%	0.19%	4.19%			
έγ	0	0		44,412	19,697	47,300	0	47,300		6.54%	1.52%	20.38%	14.32%			
STAPLES STARBUCK	0	0		686,261 189,810	149,517 44,181	422,072 160,501	0	422,072 160,501	66.10% 65.48%	11.49% 12.44%	0.48% 0.26%	18.16% 18.19%	3.77% 3.63%			
STEEN	0			9,524	4,938	10,000	0	10,000	69.56%	1.87%	22.55%	4.39%	1.63%			
STEPHEN STEWART	0	0		87,036 146,464	21,644 62,586	96,001 81,220	Ó 0	96,001 81,220	71.94% 67.82%	7.96% 6.83%	1.25% 7.09%	8.94% 14.84%	9.91% 3.43%			
STEWARTVILLE	ő	Č		556,525	153,950	384,363	ŏ	384,363		6.72%	0.11%	8.96%	2.50%			
STILLWATER	0	C		807,755	1,005,068	3,019,679	439,624 0	2,580,055	75.36%	7.11% 3.98%	0.01%	15.96%	1.56%			
STOCKTON STORDEN	0	0		14,907 62,074	14,984 30,502	54,947 90,000	0	54,947 90,000	78.64% 60.28%	4.43%	5.97% 2.68%	7.79% 30.13%	3.62% 2.49%			
STRANDQUIST	0	Ċ	0	10,468	633	3,500	0	3,500	50.31%	10.24%	6.11%	10.89%	22.45%			
STRATHCONA STURGEON LAKE	0	0		2,424	478 7,178	1,946 29,562	9.	1,946 29,562		7.51% 5.74%	10.34% 6.06%	14.48% 11.38%	11.17%			
SUNBURG	0	0		4,241 13,148	3,402	17,749	0	17,749	58.09%	7.27%	10.78%	20.18%	15.24% 3.68%			
SUNFISH LAKE	0	Q		0	45,275	166,018	0	166,018	89.93%	8.15%	0.88%	0.00%	1.03%			
SWANVILLE TACONITE	0	C C		54,782 115,686	5,479 32,256	14,521 82,282	0	14,521 82,282	56.52% 50.95%	11.05% 3.43%	1.49% 2.64%	27.90% 13.36%	3.04% 29.63%			
TAMARACK	ő	Č		5,112	2,002	5,998	ő	5,998		2.23%	24.25%	14.10%	19.02%			
TAUNTON	0	0		1,143	1,995	3,005	0	3,005		1.10%	39.94%	0.26%	4.08%			
TAUNTON TAYLORS FALLS	0	C		6,487 78,480	2,430 86,143	19,250 172,964	0	19,250 172,964		4.67% 10.84%	17.52% 5.79%	18.62% 7.74%	5.69% 8.29%			
TENNEY	0	Č	0	1,726	15 5	655	0	655	2.18%	3.13%	0.00%	2.93%	91.76%			
TENSTRIKE THIEF RIVER FALLS	0	0		1,546 1,1 63 ,425	1,310 523,240	0 955,801	0	955,801	55.70% 65.88%	6.12% 10.34%	11.91% 0.09%	6.06% 20.45%	20.20%			
THOMSON	0	ď		16,170	3,747	48,748	ő	48,748	41.54%	1.34%	1.64%	0.21%	3.24% 55.27%			
TINTAH	0	Q	0	8,853	2,889	6,111	0	6,111	38.08%	2.76%	36.72%	6.64%	15.80%			
TONKA BAY TOWER	0	C		0 117,455	77,839 38,214	382,918 119,823	8,867 0	374,051 119,823	86.03% 51.85%	9.24% 15.39%	0.00% 2.21%	2.49% 16.48%	2.23% 14.06%			
TRACY	ŏ	Č		533,301	171,709	266,299	ŏ	266,299	73.54%	4,50%	1.10%	15.93%	4.93%			
TRAIL	0	0		3,828	271	6,000	0	6,000		4.34%	13.33%	6.75%	52.32%			
TRIMONT TROMMALD	0			151,087 8,604	72,081 2,310	109,413 9,690	0	109,413 9,690		8.67% 9.36%	3.95% 24.63%	17.04% 2.62%	4.48% 9.00%			
TROSKY	0.02371%	Ċ	0	1,537	1,303	5,197	0	5,197	43.54%	1.61%	46.15%	4.92%	3.78%			
TRUMAN TLE RIVER	. 0	C	_	238,548 13	89,453 212	104,729 788	0	104,729 788	62.75% 53.62%	12.97% 11.23%	5.99% 10.94%	17.41% 9.44%	0.88% 14.78%			
LAKES	. 0			36,982	10,428	5,303	ő	5,303		1.88%	6.76%	8.52%	33.16%			
VALLEY	0	0		144,754	60,172	80,167	0	80,167	66.82%	11.43%	0.74%	18.34%	2.68%			
TWO HARBORS TYLER	0	0		916,270 174,842	262,721 72,941	397,190 119,001	0	397,190 119,001	75.02% 73.81%	9.67% 8.25%	0.00% 2.61%	12.96% 13.64%	2.35% 1.68%			
ULEN	0	C	0	87,190	38,090	32,420	0	32,420	65.36%	9.49%	6.27%	10.60%	8.28%			
UNDERWOOD UPSALA	0	C		57,169 54,334	9,993	27,245	0	27,245		11.52%	0.93%	15.14%	12.47%			
URBANK	0			54,334 1,801	10,788 1,874	30,213 1,802	0	30,213 1,802		10.91% 0.90%	18.69% 21.35%	13.17% 14.54%	4.66% 4.52%			
UTICA	0	C	0	22,075	8,237	13,500	0	13,500	56.59%	4.11%	19.16%	16.27%	3.87%			
VADNAIS HEIGHTS VERGAS	0	C		12,764 7,927	381,572 5,163	1,245,414 17,662	160,970 0	1,084,444 17,662		5.26% 15.85%	0.10% 8.37%	18.01% 14.36%	2.16% 9.66%			
VERMILLION	ő	č		2,413	27,570	74,272	24,040	50,232	84.72%	4.04%	4.20%	6.05%	0.99%			

	ŀ			TAX	BASE DATA			 	NETTAX CA	PACITYTAX	(RATES	
	1994 Population	Total Tax Capacity	Powerline Tax Capacity	Captured TIF Tax Capacity	Fiscal Disp Contrib Tax Capacity	Taxable Tax Capacity	Fiscal Disp Distrib Tax Capacity	Average County Tax Rate	Average City Tax Rate	Average School Tax Rate	Average Special Tax Rate	Average Total Tax Rate
VERNDALE	559	150,831	0	0	0	150,831	0	81.46%	37.70%	116.38%	0.15%	235.68%
VERNON CENTER VESTA	332 339	85,469 53,432	0	39 0	0	85,430 53,432	0	34.86% 33.19%	77.65% 49.21%	49.47% 47.32%	0.21% 0.22%	162.18% 129.94%
VICTORIA	2,926	2,828,880	0	16,337	92,639	2,719,904	173,624	47.04%	32.19%	73.08%	4.51%	156.82%
VIKING VILLARD	95 243	9,569 56,239	0	0	0	9,569 56,239	0	25.22% 48.27%	39.86% 45.01%	54.33% 68.33%	2.75% 4.28%	122.15% 165.90%
VINING	78	15,894	ŏ	ŏ	ŏ	15,894	ő	40.16%	47.33%	76.46%	0.00%	163.94%
VIRGINIA	9,232	3,400,484	0	451,793	0	2,948,691	0	51.15%	37.49%	48.78%	1.13%	138.56%
WABASHA WABASSO	2,488 699	1,019,049 194,002	0	47,309 10,249	0	971,740 183,753	0	54.09% 37.41%	44.17% 43.81%	61.63% 53.12%	0.66% 0.22%	160.55% 134.55%
WACONIA	4,147	3,111,169	ő	450,004	344,852	2,316,313	369,395	47.01%	38.13%	79.83%	1.81%	166.78%
WADENA	4,240	1,332,981	0	40,244	0	1,292,737	0	78.99%	26.58%	68.33%	0.73%	174.64%
WAHKON WAITE PARK	198 5,476	130,567 4,895,185	0	0 1,080,945	0	130,567 3,814,240	0	82.04% 38.71%	17.25% 30.16%	72.16% 58.74%	0.27% 1.91%	171.72% 129.52%
WALDORF	242	56,667	ŏ	2,439	ŏ	54,228	ō	47.98%	28.75%	45.12%	0.21%	122.06%
WALKER	973	681,386	0	73,336	0	608,050	0	37.81%	39.82%	53.01%	0.14%	130.79%
WALNUT GROVE WALTERS	621 79	142,875 9,265	0	0	0	142,875 9,265	0	34.60% 26.97%	35.29% 57.73%	50.30% 40.23%	0.22% 0.23%	120.41% 125.16%
WALTHAM	170	27,504	. ŏ	ŏ	ŏ	27,504	ō	38.36%	44.78%	39.95%	0.76%	123.85%
WANAMINGO	878	332,819	0	0	0	332,819	0	24.92%	40.25%	55.35%	0.61%	121.12%
WANDA WARBA	100 137	25,464 55,920	0	0	0	25,464 55,920	0	33.92% 46.08%	55.02% 17.56%	49.98% 52.80%	0.22% 0.18%	139.15% 116.63%
WARREN	1,798	359,628	0	ō	0	359,628	Ō	26.05%	38.57%	61.47%	2.75%	128.84%
WARROAD	1,815	1,440,901	0	87,732	0	1,353,169	. 0	34.28%	33.25%	63.37%	0.19%	131.09%
WASECA WATERTOWN	8,184 2,517	3,272,624 841,582	0	19,587 72,802	0 62,952	3,253,037 705,828	0 393,037	49.89% 47.03%	30.51% 20.76%	66.08% 76.28%	0.21% 1.81%	146.70% 145.88%
WATERVILLE	1,794	483,477	ő	0	02,332	483,477	0	42.79%	68.33%	53.75%	0.21%	165.08%
WATKINS	856	205,593	0	1,431	0	204,162	0	41.85%	54.36%	63.90%	1.29%	161.40%
WATSON WAUBUN	202 392	34,366 86,436	0	0 12,062	0	34,366 74,374	0	31.57% 89.84%	144.03% 53.60%	57.87% 60.59%	0.44% 3.14%	233.91% 207.17%
WAVERLY	616	311,151	ő	0	ŏ	311,151	Ö	30.45%	52.33%	49.12%	0.00%	131.90%
WAYZATA	3,860	8,928,819	0	736,541	1,024,549	7,167,729	153,159	37.45%	20.17%	60.46%	9.27%	127.36%
WELCOME WELLS	784 2,433	208,590 658,570	0	44,187 69,021	0	164,403 589,549	0	29.88% 35.04%	68.13% 37.34%	55.95% 52.68%	0.23% 0.23%	154.19% 125.28%
WENDELL	154	43,635	ŏ	05,027	ŏ	43,635	ő	45.45%	56.40%	63.55%	0.66%	166.07%
WEST CONCORD	888	178,631	0	0	0	178,631	0	33.87%	71.59%	55.78%	0.00%	161.24%
WEST ST PAUL WEST UNION	19,332 79	14,106,992 17,128	0	279,131 0	1,862,581 0	11,965,280 17,128	2,073,303 0	27.99% 73.32%	23.28% 17.54%	63.66% 73.77%	5.21% 0.39%	120.15% 165.02%
WESTBROOK	848	160,391	ŏ	ŏ	ŏ	160,391	ō	44.01%	35.99%	59.96%	0.21%	140.18%
WESTPORT	42	7,256	0	0	0	7,256	0	49.12%	19.29%	69.31%	4.49%	142.21%
WHALAN WHEATON	87 1,602	15,270 394,855	0	0	0	15,270 394,855	0	46.43% 37.47%	68.40% 65.51%	65.11% 52.80%	0.00% 0.67%	179.95% 156.45%
WHITE BEAR LAKE	25,804	14,959,687	ŏ	1,368,798	1,430,533	12,160,356	2,763,221	44.73%	16.83%	72.71%	5.53%	139.80%
WILDER	81	16,063	0	0	0	16,063	0	41.94%	42.11%	62.95%	1.77%	148.77%
WILLERNIE WILLIAMS	570 214	240,071 46,686	0	0	27,061	213,010 46,686	86,252 0	30.62% 58.00%	27.12% 44.99%	74.03% 66.45%	5.61% 0.39%	137.38% 169.83%
WILLMAR	18,544	8,747,551	ŏ	385,049	ŏ	8,362,502	ő	41.60%	23.95%	65.05%	0.80%	131.40%
WILLOW RIVER	291	94,938	0	0	0	94,938	0	47.96%	14.08%	73.74%	5.39%	141.18%
WILMONT WILTON	351 178	70,021 63,985	0	0	0	70,021 63,985	0	31.06% 63.91%	37.92% 6.16%	58.37% 63.51%	1.49% 0.38%	128.83% 133.97%
WINDOM	4,511	1,293,147	ō	61,122	ō	1,232,025	. 0	44.00%	41.87%	59.43%	0.21%	145.50%
WINGER	160	51,347	0	0	0	51,347		38.15%	22.43%	56.35%	4.96%	121.88%
WINNEBAGO WINONA	1,554 25,805	361,085 11,372,494	0	6,674 640,574	0	354,411 10,731,920	0	29.79% 37.62%	62.01% 32.17%	50.48% 53.96%	0.23% 1.14%	142.50% 124.89%
WINSTED	1,693	720,845	Ō	27,124	ō	693,721	ō	46.11%	32.00%	66.33%	0.24%	144.68%
WINTHROP WINTON	1,331	313,316	0	8,723 0	0	304,593	0	52.58%	74.50%	47.06%	0.22%	174.36%
WOLF LAKE	160 33	24,122 10,565	0	0	0	24,122 10,565	0	63.18% 59.03%	56.06% 4.68%	50.42% 61.33%	1.05% 0.00%	170.72% 125.04%
WOLVERTON	152	42,855	ō	ō	ō	42,855	0	48.13%	41.47%	49.10%	0.86%	139.55%
WOOD LAKE WOODBURY	410 28,627	80,939 24,938,450	0	1 405 010	2 144 763	80,939	2 007 220	54.84%	58.99%	46.53%	0.46%	160.81%
WOODLAND	28,627 482	1,687,948	0	1,495,910 0	2,144,763 2,265	21,297,777 1,685,683	2,007,330 8,878	30.96% 37.45%	22.44% 7.90%	69.48% 76.14%	6.85% 7.92%	129.73% 129.41%
WOODSTOCK	153	22,563	0	0	0	22,563	0	56.17%	66.60%	45.49%	0.20%	168.47%
WORTHINGTON WRENSHALL	10,200 325	5,315,245 148,838	0	513,598 0	0	4,801,647 148,838	0	29.96% 63.00%	30.38% 12.77%	57.06% 54.27%	1.78% 0.18%	119.18% 130.21%
WRIGHT	140	28,268	0	0	0	28,268	0	64.85%	12.77% 53.86%	73.55%	0.18%	130.21% 192.45%
WYKOFF	480	93,371	0	1,113	Ō	92,258	Ō	40.24%	42.03%	61.32%	0.00%	143.58%
WYOMING YOUNG AMERICA	2,635	1,473,639	. 0	57,548	0 65 330	1,416,091	100.031	55.55%	28.68%	56.76%	0.18%	141.18%
ZEMPLE	1,535 65	720,190 75,403	0	232,732 0	65,328 0	422,130 75,403	190,631 0	47.03% 46.09%	44.12% 11.10%	83.32% 51.00%	1.81% 0.18%	176.29% 108.38%
ZIMMERMAN	1,716	685,036	0	51,966	Ō	633,070	0	21.99%	48.05%	55.84%	0.00%	125.88%
ZUMBRO FALLS ZUMBROTA	236 2,412	46,405 1,194,009	0	0 130,954	0	46,405 1,063,055	0	56.52% 22.96%	27.05% 32.09%	55.68% 51.78%	0.67% 0.61%	139.92% 107.44%
City Totals and Averages	3.616,363	1,134,000	65,834	100,004	238,538,444		233,862,904	22.3076	26.59%	31.76%	4.66%	107.4476
MEMBER TOWNSHIPS		2,641,347,094	- 5,00 1	200,349,241		2,202,393,575		37.51%		64.97%		133.73%
BREITUNG	627	444,356	0	0	0	444,356	0	69.04%	32.14%	46.70%	1.05%	148.92%
FORESTLAKE	7048	4,036,876	3,833	0	142,466	3,890,577	610,394	30.62%	16.18%	56.76%	3.77%	107.33%
GREENWAY GREY CLOUD ISLAND	939 404	283,524 316,683	0	0	0 17,075	283,524 299,608	0 30,371	46.10% 30.62%	38.90% 10.54%	48.45% 68.96%	0.18% 2.03%	133.63% 112.15%
NASHWAUK	803	255,318	0	Ō	0	255,318	0	46.10%	27.30%	49.67%	0.18%	123.25%
NEW SCANDIA RICE LAKE	3443 3958	2,468,572	4,130	211,770 0	78,445	2,174,227	223,992	30.62%	30.48%	57.09%	2.42%	120.60%
STILLWATER	3958 2452	993,030 2,214,607	0	54,580	0 20,110	993,030 2,139,917	0 135,031	66.81% 30.62%	41.32% 17.51%	59.86% 67.46%	1.05% 3.31%	169.03% 118.90%
THOMSON	4212	1,817,977	0	0	0	1,817,977	0	63.19%	17.78%	64.81%	0.18%	145.97%
WHITE WHITE BEAR	1657 10236	501,816	0	29,414	491 152	472,402	0	0.00%	97.37%	0.22%	1.05%	98.64%
EM THE DEAR	10236	7,165,661	0	824,326	481,152	5,860,183	865,690	44.69%	13.65%	72.68%	4.24%	135.16%

		41/TAV DA	TCC		,	ID AND LEW	VDATA		L	TAY R	ASE COMBO	SITION	
	Average County MV Tax Rate	Average City MV Tax Rate	TES Average School MV Tax Rate	1995 LGA	1995 City HACA	AID AND LEV 1995 Certified City Levy	1995 FD Dist Levy	1995 City Net Levy	Percent MV			Percent MV Commercial Industrial	
VERNDALE	0	0	0	59,783	14,520	56,857	0	56,857	57.45%	8.37%	3.63%	8.11%	22.44%
VERNON CENTER	0	0		34,306	29,685	66,333	0	66,333	70.09%	3.60%	7.72%	14.34%	4.25%
VESTA ************************************	0	0		56,841 0	22,789 186,640	26,295 931,381	0 55,787	26,295 875,594	69.04% 87.04%	5.20% 5.14%	4.72% 2.66%	18.42% 3.24%	2.62% 1.92%
G	Ö	Ö		20,969	2,986	3,814	0	3,814	64.23%	3.69%	18.69%	3.36%	10.02%
ARD	0	0		31,172	14,686	25,314	0	25,314	58.60%	7.57%	6.15%	18.93%	8.75%
VINING VIRGINIA	0	0		8,656 3,142,996	1,634 1,005,274	7,522 1,105,514	0	7,522 1,105,514	40.71% 65.22%	15.04% 8.77%	30.16% 0.23%	8.89% 23.64%	5.20% 2.14%
WABASHA	Ö	ő		409,135	167,560	429,237	ŏ	429,237	66.12%	8.69%	4.13%	14.87%	6.19%
WABASSO	0	0		135,668	28,538	80,493	0	80,493	64.56%	11.89%	3.18%	18.81%	1.55%
WACONIA WADENA	0	0		262,721 559,312	220,740 155,564	1,024,684 343,645	141,506 0	883,178 343,645	69.53% 62.79%	10.34% 11.02%	0.47% 0.34%	18.03% 22.71%	1.63% 3.14%
WAHKON	Ö	ő		16,888	6,583	22,529	ŏ	22,529	44.22%	3.85%	1.50%	3.52%	46.91%
WAITE PARK	0	0		331,667	337,591	1,150,299	0	1,150,299	29.54%	25.05%	0.18%	42.63%	2.60%
WALDORF WALKER	0	0		50,651 179,508	19,607 87,262	15,589 242,155	0	15,589 242,155	69.24% 46.82%	7.14% 10.23%	6.07% 0.16%	15.35% 31.25%	2.20% 11.54%
WALNUT GROVE	ő	ő		126,308	39,309	50,415		50,415	63.85%	12.17%	4.53%	15.47%	3.97%
WALTERS	0	0		23,353	6,784	5,349	0	5,349	63.78%	4.50%	13.25%	13.80%	4.68%
WALTHAM WANAMINGO	0	0		19,658 114,281	12,760 63,517	12,316 133,946		12,316 133,946	64.54% 71.09%	1.76% 9.13%	17.66% 1.94%	11.85% 15.56%	4.20% 2.28%
WANDA	ő	ő		9,243	4,731	14,011	ŏ	14,011	49.21%	4.39%	8.89%	34.67%	2.84%
WARBA	0	0		7,989	3,030	9,820		9,820	54.55%	3.48%	8.36%	3.87%	29.74%
WARREN WARROAD	0	0		237,515 85,482	47,902 41,486	138,723 449,996	0	138,723 449,996	75.71% 35.84%	7.62% 11.58%	0.68% 0.23%	14.17% 47.74%	1.80% 4.61%
WASECA	0	0	0	1,387,124	333,587	992,632	0	992,632	68.63%	10.55%	0.21%	18.75%	1.87%
WATERTOWN	0	0		178,530	63,938	229,958		146,516	76.75%	11.24%	0.14%	8.26%	3.61%
WATERVILLE WATKINS	0	0		318,764 82,380	109,229 70,588	330,360 110,991	0	330,360 110,991	72.72% 64.62%	8.31% 13.28%	1.03% 0.20%	6.23% 16.02%	11.71% 5.88%
WATSON	Ô	ő		37,771	16,967	49,498	ŏ	49,498	60.41%	12.65%	0.21%	22.48%	4.25%
WAUBUN	0	0		30,575	20,135	39,866		39,866	63.14%	7.64%	4.79%	15.94%	8.50%
WAVERLY WAYZATA	0	0		81,968 0	49,794 283,195	162,824 1,476,970	0 31,024	162,824 1,445,946	63.46% 63.32%	7.75% 12.96%	1.85% 0.00%	9.42% 20.13%	17.52% 3.58%
WELCOME	Ö	ŏ		130,616	44,502	112,001	0	112,001	65.66%	5.78%	3.40%	21.32%	3.84%
WELLS	0	0		601,990	88,128	220,132		220,132	73.51%	6.62%	0.11%	17.82%	1.93%
WENDELL WEST CONCORD	0	0		36,983 113,373	8,662 54,792	24,611 127,880	0	24,611 127,880	47.48% 83.09%	2.59% 5.41%	19.53% 4.45%	14.23% 5.18%	16.17% 1.87%
WEST ST PAUL	Ö	ŏ		1,106,318	998,310	3,242,580	456,583	2,785,997	65.10%	15.40%	0.07%	18.36%	1.07%
WESTUNION	0	0		1,569	1,497	3,004	0	3,004	69.67%	4.03%	9.10%	2.37%	14.82%
WESTBROOK WESTPORT	0	0		190,349 1,917	57,159 354	57,729 1,400	0	57,729 1,400	63.62% 53.34%	11.71% 17.24%	5.84% 14.33%	18.79% 6.28%	0.04% 8.81%
AN	Ö	ő	-	7,125	3,566	10,445	ŏ	10,445	66.50%	15.06%	13.79%	2.53%	2.13%
ATON	0	0		337,353	153,043	258,658		258,658	72.53%	7.83%	1.19%	13.88%	4.57%
WHITE BEAR LAKE WILDER	0	0		799,221 9,697	868,508 2,933	2,507,626 6,764	461,402 0	2,046,224 6,764	77.20% 37.44%	9.16% 1.06%	0.02% 40.94%	12.29% 17.83%	1.33% 2.74%
WILLERNIE	ő	ő		39,134	30,513	82,419		57,766	75.11%	9.65%	0.00%	14.08%	1.16%
WILLIAMS	0	0		23,012	7,684	21,005		21,005	56.16%	12.58%	9.51%	13.27%	8.48%
WILLMAR WILLOW RIVER	0	0		2,247,723 25,616	679, 9 02 3,636	2,002,727 13,364	0	2,002,727 13,364	62.40% 65.98%	11.59% 7.56%	0.60% 2.16%	23.66% 15.09%	1.76% 9.20%
WILMONT	ő	ő		40,105	16,777	26,550	ŏ	26,550	71.42%	6.73%	4.63%	15.37%	1.86%
WILTON	0	0		107	96	3,939		3,939	70.36%	3.17%	5.44%	5.62%	15.41%
WINDOM WINGER	0	0		677,387 32,323	357,346 20,647	515,834 11,516	0	515,834 11,516	69.17% 45.28%	9.98% 12.72%	0.44% 2.44%	18.97% 23.19%	1.44% 16.37%
WINNEBAGO	Ō	-0	- 0	310,039	114,106	219,774	` · o`	219,774	58.90%	10.32%	6.28%	18.85%	5.64%
WINONA WINSTED	0	0		4,712,288 273,082	1,487,597	3,452,888	0	3,452,888	64.40% 74.50%	11.13% 7.92%	0.04% 0.08%	22.04%	2.39%
WINTHROP	0	0		281,566	107,533 112,773	221,998 226,924	0	221,998 226,924	79.51%	4.70%	1.94%	15.76% 12.61%	1.73% 1.25%
WINTON	0	o		25,075	4,677	13,523		13,523	77.97%	15.01%	0.00%	2.17%	4.85%
WOLF LAKE WOLVERTON	0	0		560 19,050	206 6,412	494	0	494 17 772	59.79% 50.84%	12.03% 5.83%	6.77% 6.03%	16.68% 7.32%	4.73% 29.98%
WOOD LAKE	0	0		86,016	29,190	17,773 47,745		17,773 47,745	60.61%	5.14%	8.36%	22.24%	3.65%
WOODBURY	0	0.05333%	0	0	1,334,768	5,230,837	451,128	4,779,709	77.84%	8.10%	3.02%	9.40%	1.64%
WOODLAND WOODSTOCK	0 0.02370%	0		0 25,125	32,540 4,972	133,825 15,028	707 0	133,118 15,028	91.29% 52.35%	6.76% 2.81%	0.00% 24.19%	0.00% 17.25%	1.95% 3.39%
WORTHINGTON	0.0237070	0		1,845,095	722,846	1,458,940		1,458,940	63.37%	11.57%	0.44%	23.22%	1.39%
WRENSHALL	0	0		64,694	7,498	19,002	0	19,002	49.14%	2.63%	3.86%	27.42%	16.94%
WRIGHT WYKOFF	0	0		824 94,485	6,725 28,464	15,225 38,772	0	15,225 38,772	59.52% 68.42%	3.42% 7.71%	14.44% 6.65%	13.71% 13.68%	8.91% 3.54%
WYOMING	Ö	. 0		123,710	98,562	406,135	ő	406,135	80.02%	4.93%	0.52%	12.85%	1.67%
YOUNG AMERICA	0	0	. 0	93,040	88,257	255,117	68,865	186,252	75.73%	6.07%	0.44%	15.13%	2.63%
ZEMPLE ZIMMERMAN	0	0		1,207 68,521	1,628 117,639	8,371 304,221	0	8,371 304,221	23.42% 71.01%	1.60% 7.44%	3.15% 1.63%	0.00% 12.12%	71.83% 7.79%
ZUMBRO FALLS	Ö	Ö		10,706	23,758	12,551	ő	12,551	76.35%	4.13%	5.10%	11.97%	2.46%
ZUMBROTA	0	0		377,023	181,123	341,150		341,150	71.14%	8.06%	1.07%	16.13%	3.60%
City Totals and Averages	0.02328%	0.03001%	0.03812%	336,739,847	197,093,367	649,479,745	63,791,447	585,688,298	65.72%	9.55%	0.89%	19.31%	4.54%
N R TOWNSHIPS B NG	0	0	0	661	21,200	153,400	0	153,400	35.54%	1.72%	2.40%	1.21%	59.12%
FOREST LAKE	0	0	0	6,800	209,206	721,964	92,330	629,634	84.07%	4.23%	6.24%	1.80%	3.67%
GREENWAY	0	0		18,170	43,139	110,282	0 171	110,282	75.94%	2.88%	4.65%	3.94%	12.59%
GREY CLOUD ISLAND NASHWAUK	0	0		1,009 10,521	13,252 36,825	34,754 69,699	3,171 0	31,583 69,699	73.02% 63.66%	11.76% 1.10%	7.08% 13.63%	5.55% 2.55%	2.59% 19.07%
NEW SCANDIA	0	Ó	0	3,318	172,350	729,400	66,781	662,619	68.64%	3.38%	17.72%	1.90%	8.35%
RICE LAKE STILLWATER	0	0		79,378	222,840	436,235	0	436,235	90.44%	3.43%	1.18%	4.06%	0.88%
THOMSON	0	0		2,191 69,703	50,818 188,728	399,038 335,712	24,419 0	374,619 335,712	83.23% 79.03%	4.50% 1.48%	10.28% 4.08%	0.90% 1.13%	1.09% 14.28%
WHITE	0	0	0	76,213	184,677	820,395	0	820,395	63.94%	3.13%	12.67%	5.99%	14.27%
WHITE BEAR	0	0	0	9,967	192,142	912,620	118,374	794,246	88.71%	2.66%	0.08%	7.23%	1.32%

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FEDERAL FUNDS IN 1995 CITY OF MINNEAPOLIS BUDGET

Federal Agency	Dept/Agency	<u>Amount</u>
HUD/CDBG	Mpls. Community Development Agency	\$10,535,913
и	Public Housing Authority	691,564
и	City Departments:	
и	Administration	2,175,132
	Prog/Capital	2,467,510
u	Non-profits	2,187,100
a	Park Board	192,250
u	Youth Coordinating Board	94,131
ı.	Library Board	25,000
	Community Development Block	\$40.200.000
	Grant Subtotal:	\$18,369,000
HUD/HOME	Mpls. Community Development Agency	3,143,000
HUD-Low-rent Oper. Subsidy	Public Housing Authority	12,434,466
HUD-Section 8	Public Housing Authority	17,817,748
HUD-Drug Elim Grant V	Public Housing Authority	1,086,802
HUD-Comp Grant III	Public Housing Authority	18,077,065
•	Public Housing Authority Subtotal:	\$49,416,081
HUD-Emer. Shelter Grant	transfer to Family Housing Fund	618,000
HUD-HOPWA	transfer to State	619,000
HHS/various programs:		
Immunization Action Plan	Health	12,886
AIDS-High Risk Youth	Health	33,021
LEAD	Health	1,194,128
MCH-Title V	Health	1,696,433
WIC	Health	1,783,553
CHS Dental (fees & ins.)	Health	230,000
Medicaid	Health	5,375,021
HHS/CSBG	Mpls. Community Action Agency	594,196 MCAA is no longer
HHS/Energy Assistance	Mpls. Community Action Agency	8,235,070 a city agency, but
Energy/Weatherization	Mpls. Community Action Agency	1,560,664 is included for reference
Labor/JTPA	Mpls. Employment & Training Program	2,153,474
FEMA	Emergency Preparedness	45,000
Justice/Clinton Cops I	Police	250,000
Justice/DEA	Police	352,000
Justice/SE Asian Liaison	Police	40,000
EEOC	Civil Rights	68,500
Education?/Urban Corps	Human Resources	1,033,562
Education/LSCA-Title 1	Library	31,335
Energy/NRC	Library	4,355
State MELSA, partly federal	Library	260,000

Trans./Fed. Highway Admin.

Trans./ISTEA

Trans./ISTEA

Park Board

Non-dept.

Pondept.

1,507,000 Dinkytown Bridge 275,000 Longfellow House 539,200 Cedar Lake Trail 137,900 Dwntwn TMO 120,000 MN Trans Museum

note: in addition to these four 1995 ISTEA projects, an additional \$5,901,056 in 1996-97 projects has also been awarded.

Total 1995 Federal Funds

\$94,747,358

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Property Tax Aspects of Tax Reform Proposals

K-12 Education Finance Aspects of Tax Reform Proposals

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S.F. 1556 - Sen. John Hottinger 1-10
S.F. 1684 - Sen. Ember Reichgott Junge 1-10
S.F. 1568/H.F. 1854 - Sen. Steve Novak/Rep. Dee Long . 1-10
H.F. 1545 - Rep. Steve Kelley
H.F. 1872 - Sen. Linda Runbeck
H.F. 1557 - Sen. John Hottinger
S.F. 1505 - Sen. Steve Novak
Issues:
1. Designation of new trust fund to finance aid to local government
2. Restructure system of distributing property tax relief aids to local gov't unit
3. "Additional" levy authority
4. Modifications to LGA formula
5. Modifications to HACA formula and other minor credits 6. Property tax refund: direct relief to the property taxpayer 7. Tax relief to commercial/industrial and utility property 8. "Excess" municipal levy referenda 9. Class rate restructuring
6. Property tax refund: direct relief to the property taxpayer
7. Tax relief to commercial/industrial and utility property -1181
8. "Excess" municipal levy referenda
9. Class rate restructuring
10. Limitations on levies, market values, tax rates, etc
11. Property tax statements / Truth in Taxation statements
12. Timing of tax payments
13. Other state appropriations for property tax relief
14. Tax increment financing implications
15. Fiscal disparities
16. Establishment of new task force

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S.F. 1556 - Sen. John Hottinger	17-20
S.F. 1684 - Sen. Ember Reichgott Junge	17-20
S.F. 1568/H.F. 1854 - Sen. Steve Novak/Rep. Dee Long	17-20
H.F. 1545 - Rep. Steve Kelley	21-22
H.F. 1872 - Sen. Linda Runbeck	21-22
H.F. 1557 - Sen. John Hottinger	21-22
S.F. 1505 - Sen. Steve Novak	21-22

Issues:

- 1. Proposed constitutional amendment affecting K-12 education finance
- 2. State-mandated and state-limited school district levies
- 3. Referenda levies
- 4. State education aids decreased
- 5. State education aids increased
- 6. New state education aids
- 7. Source of funds for increased or new state education aids

Prepared by:

Matt Shands, House Tax Committee Fiscal Staff Bill Connors, House Tax Committee Fiscal Staff

	HF 1844	SF 1556	SF 1684	SF 1568 / HF 1854
ISSUES	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

1.	Designation of New Trust Fund to Finance Aid to Local Government	None	Passage of the constitutional amendment would also add two new sections to Article 10. It would establish a fund to finance property tax relief aid payments to city and towns and direct tax relief to renters and homeowners. The fund is supported by dedication of 1.25% of sales tax revenues. One half of the proceeds accruing to the fund are dedicated to increased funding to cities	None	None
			and towns through the existing Local Government Aids (LGA) program. The remaining half of the proceeds to the fund are dedicated to a "homestead credit account" which will provide for increased funding for the existing property tax refund (PTR) programs for both homeowners and renters.		
			The sales tax base is also broadened to include certain clothes, and certain personal and professional services.	·	

	HF 1844	SF 1556	SF 1684	SF 1568 / HF 1854
ISSUES	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

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2.	Restructure System of Distributing Property Tax Relief Aids to Local Units of Government	Not addressed	A new "Property Taxpayers Trust Fund" is created and would finance property tax relief aid payments to city and towns and direct tax relief to renters and homeowners. The fund is supported by dedication of 1.25% of sales tax revenues. One half of the proceeds accruing to the fund are dedicated to increased funding to cities and towns through the existing Local Government Aids (LGA) program. The remaining half of the proceeds to the fund are dedicated to a "homestead credit account" which will provide for increased funding for the existing property tax refund (PTR) programs for both homeowners and renters.	The Board of Government Innovation and Cooperation is authorized to establish a pilot project whereby the Board can provide special grants to between 2 and 4 "grantees" who would propose an Aid Distribution Council (ADC) which would determine the allocation of aids to non-school local units of government for aids payable in 1997 and 1998. At least one "grantee" must be located in a metro area county and one must be located in a non-metro county. The ADC must be composed of local elected officials. The ADC is responsible for allocating property tax relief "block grants" to the local governments within the county. The block grants are equal to the sum of LGA, HACA, Disparity Reduction Aid, and Attached Machinery Aid, and an additional amount to be determined by the Board of Innovation and Cooperation. (An appropriation of \$500,000 is made to the board for this purpose.) The ADC is required to hold three public hearings, and must make its final distribution decision by July 1 of the year prior to the aid distribution. No more than half of the block grant may be distributed to local governments within the county in proportion to existing aid distribution, the remainder must be distributed on the basis of the formula determined by the ADC.	This section of the bill provides for state aid to be paid to local governments "on the behalf of the property owner" for those types of property where increases in taxes would otherwise occur from the new classification structure. The bill specifically mentions three types of property whose taxes would be increased without the implementation of the "tax freeze" that this provision facilitates. These are owner occupied homes, homesteaded agricultural land, and small resorts. The state would pay the greater of A) 1996 proposed payable taxes less 1995 current law payable taxes, or B) the 1996 proposed payable taxes less 1.5% of the payable 1996 market value. (Option B would provide particular benefit to higher valued homes throughout the state.)

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ISSUES	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

3.	"Additional" Levy Authority Granted to Local Governments	None	None	Beginning with taxes payable in 1998, the Aid Distribution Council (ADC) in each county may impose its own property tax levy on all taxable property within the county. The rate of the tax must be set at a level that will raise no more than an amount equal to 25% of the cost of providing "core services" by all local governments including school districts within the county. "Core services" are defined by the legislature. The proceeds of the tax must be distributed by the county treasurer to local units of government within the county as allocated via the formula established by the aid distribution council (in the same manner that property tax relief aids are distributed.)	None
4.	Modifications to LGA Formula	Not addressed	Half of the revenue to the Trust Fund which is established contingent upon the approval of the constitutional ballot would be distributed to local governments under MS 477A, the LGA statute. The constitution would be amended to distribute aid to cities "through a program designed to compensate for differences in revenue need and property wealth" No specific language modifying the current LGA formula is included in the proposal.	The current LGA formula is repealed effective June 30, 1997. At that time, all former LGA dollars would be distributed in the form of a block grant by the ADCs. As a substitute, the bill provides that a new aid called "core services aid" is provided to counties, cities and townships. The amount of the aid provided is equal to 40% of the local government unit's cost of providing the core services in excess of its core services local effort amount. In effect, this proposal adopts a "general education aid approach" to providing aid to municipal governments to provide for funding services determined to be "core services".	The current LGA formula is repealed. The Commissioner of Revenue is directed to complete a study assessing the comparative tax bases, tax efforts, and state aid amounts of local government units in the state. The Commissioner of Revenue then reports to the Legislative Commission on Planning and Fiscal Policy. The Commissioner is authorized to "make any recommendations the commissioner deems pertinent" to the LCPFP concerning the state local fiscal relationship. No specific mechanism is proposed to replace the repealed LGA formula.

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ISSUES	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

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5.	Modifications to HACA Formula and Other Minor Credits	Not addressed	HACA is eliminated, thereby freeing up revenues to be applied to direct property tax relief to homeowners and renters and for an expanded LGA program.	The current HACA program is repealed effective June 30, 1997. At that time, all former LGA dollars would be distributed in the form of a block grant by the ADCs. As a substitute, the bill provides that a new aid called "core services aid" is provided to counties, cities and townships. The amount of the aid provided is equal to 40% of the local government unit's cost of providing the core services in excess of its core services local effort amount. In effect, this proposal adopts a "general education aid approach" to providing aid to municipal governments to provide for funding services determined to be "core services".	HACA is repealed. Of the total savings generated from eliminating HACA (roughly \$875 million in basic non-school HACA in FY 96-97), \$500 million is appropriated to K-12 funding, and \$100 million is appropriated to Higher Ed funding. The bill includes intent language clarifying that enough resources are provided to schools to ensure that school districts will levy property taxes for capital expenditures and authorized levy referenda only. The bill also repeals the following minor credits: power line credit, disparity reduction credit, taconite homestead credit, and the supplemental homestead credit.
6.	Property Tax Refund: Direct Relief to the Property Taxpayer	Not addressed	Half of the revenues generated to the "taxpayers' trust fund" by the 1.25% sales tax are distributed directly to homeowners and renters through a program providing direct property tax relief. The refund provided to homeowners and to renters would be paid out of an account called the "homestead credit account".	Not addressed	No specific changes are proposed to the existing PTR schedule. The owners of small resort property would also become eligible for the property tax refund, since the bill provides that small resorts be included in the same classification as homestead property. The bill repeals the exclusion that elderly and disabled persons can claim to reduce their household income by an "exemption amount" when applying for the property tax refund.

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ISSUES	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

7.	Tax Relief To Commercial/Industrial and Utility Property	Not addressed	Not addressed	Not addressed	Class rates designated for C/I property represent the effective tax rate for all business property statewide. So, all properties that currently have a higher
					effective rate than 4% (on first \$100,000) or 6% (on value in excess of \$100,000) would receive a tax reduction, which would be paid for by shifting burden onto all properties. Properties would have higher effective rates than the class rates proposed in the bill in any taxing jurisdiction which currently has a total local tax rate in excess of about 133%.
					The bill also provides that C/I property located in low tax rate areas (where the effective rate is below 3.9% on low value and 5.5% on high value) would not receive tax increases after the new class rates go into effect. These properties that would otherwise have received an increase will instead receive a credit so that no business property receives a tax increase from the tax rate restructuring.
					The bill has two conflicting provisions regarding utility property. In article 1, utility personal property is reclassified as class 5 property meaning that it is taxed exclusively by the state. (The class rate on all utility property is phased down from 4.6% to 3.5% in the year 2000.) In article 5, the property
					tax on utility personal property is repealed. The total cost of these C/I and utility

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ISSUES	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

8.	"Excess" Municipal Levy Referenda	Not addressed	Not addressed	Not addressed	A levy limit is established for taxes payable in 1996 and 1997 at the amount levied "in the previous year" plus any HACA, Equalization Aid, Local Government Aid, and Disparity Reduction Aid it received in the previous year.
					The city or county may increase its levy above the limit if the voters pass a referendum. The levy increase is spread in the same manner as the regular levy, on the basis of tax capacity. An approved levy increase is effective for one year only.
					(A summary of the bill states that the author's intent is actually a tax <u>rate</u> limitation, rather than a levy limitation.)

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ISSUES	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

9.	Class Rate Restructuring	Not addressed	Not addressed	Not addressed	The concepts of tax capacity and tax capacity
)·	Class Nate Acon detailing				rates are repealed. Class rates are only relevant on classes where a new "state property tax" is imposed, i.e. business property. All property not assigned a specific class rate is subject to local taxation
		•			based on market value only, without differentiation by class. The "state tax rate" is the difference between a state designated class rate, and the sum of the local tax rates.
					Once the system is fully phased in (certain classes like apartments, utilities, non-homestead ag are phased in over 2 years) the classification system is as follows: C/I < \$100,000 and Sub- standard rental housing. 4% C/I > \$100,000 6% Utility 3.5%
				·	In addition, for those classifications with a class rate, that rate is equal to the combined state and local rate as a percentage of market value. So for those classes with a class rate, that rate is also the effective tax rate.
			•		"Large" resort property and property owned by a "non-profit community service organization" are not considered commercial property, and therefore have no class rate.
					Unimproved property would have no class rate. All rental property, non-homestead farms, and cabins ultimately would have no

	HF 1844	SF 1556	SF 1684	SF 1568 / HF 1854
ISSUES	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

10.	Limitations on Levies, Market Values, Tax Rates, Etc	Not addressed	None	Payable 1996 market values are frozen at the payable 1995 levels. The payable 1996 market value of any parcel of property is defined as the lesser of the pay 1995 market value plus any new construction market value added in the last year, or the 1996 market value. Payable 1996 local tax rates for all governmental units cannot exceed the comparable rate for taxes payable in 1995. The only exception to the tax rate freeze would be in the event of a natural disaster or tort judgment in which case the local unit of government could appeal to the Commissioner of Revenue for additional levy authority.	The bill calls for a levy limit at payable 1995 levies for cities and counties that can only be exceeded if the voters approve a local referenda. (A summary of the bill states that the author's intent is actually a tax rate limitation, rather than a levy limitation, and that the language needs to be amended to reflect the actual intent.) Limited market value is repealed. Property taxes are determined purely on the basis of actual market value.
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	HF 1844	SF 1556	SF 1684	SF 1568 / HF 1854
ISSUES	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

11.	Property Tax Statements / Truth in Taxation Statements				The statements are simplified. The following information would no longer be required on the statement: the taxable market value after reductions from limited market value and "This Old House" (the estimated market value is still required), and the sum of major state property tax relief aids. Other changes are contemplated in a summary of the bill, but not incorporated into the bill itself. For example, by 1996, no unit by unit comparison with 1995 would be required, only a comparison of the final property tax payable; The state paid "transition refund" would be included;, and the federal income tax savings from the property tax deduction would be included.
12.	Timing of Tax Payments	Not addressed	Not addressed	Not addressed	Not addressed
13.	Other State Appropriations for Property Tax Relief	Not addressed	Not addressed	Not addressed	Not addressed
14.	Tax Increment Financing Implications				A new aid to Tax Increment Financing (TIF) districts is provided that is equal to the difference between the increment received by the district for taxes payable in 1995 and the increment calculated for the district for taxes payable in 1996 and thereafter. The aid is intended to hold existing TIF districts harmless so that they can meet their debt obligations.

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ISSUES	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

15.	Fiscal Disparities	Not addressed	Not addressed	Not addressed	The summary of the bill indicates that the fiscal disparities law is repealed, however, the bill itself does not contain any language to that effect.
16.	Establishment of New Task Force	None	None	Two new task forces are proposed in this bill. A legislative task force is established to study issues relating to local government services and financing. Issues to be studied by the task force include: 1) a proposed definition of "core services" provided by local governments, 2) estimates of the costs of providing those services, 3) refinement of the mechanism for imposition of an excess levy by the ADCs for the purpose of funding "noncore" services, and 4) implementation of "core services" aid to counties, cities and towns. Another legislative task force is established to study the recommendations of the Coalition for Education Reform and Efficiency (CERA).	None

	HF 1545	SF 1872	SF 1557	SF 1505
ISSUES	Rep. Kelley	Sen. Runbeck	Sen. Hottinger	Sen. Novak

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1.	Designation of New Trust Fund to Finance Aid to Local Government	Not addressed	Not addressed	Not addressed	Not addressed
2.	Restructure System of Distributing Property Tax Relief Aids to Local Units of Government	Not addressed	Not addressed	Not addressed	Local governments who lose tax capacity under the new class rate structure receive "transition aid"; those who gain tax capacity must pay a "levy recapture amount" to the state general fund.
3.	"Additional" Levy Authority	A city could adopt a resolution to impose a service charge to pay for the cost of providing basic public services to statutorily tax exempt property. Basic public services are defined as "police, fire, sanitation, and other similar property-related public services as determined by the resolution of the city".	A city could adopt a resolution to impose a service charge to pay for the cost of providing basic public services to statutorily tax exempt property. Basic public services are defined as "police, fire, sanitation, and other similar property-related public services as determined by the resolution of the city".	Not addressed	Not addressed
4.	Modifications to LGA Formula	Current law "grand fathered" LGA is phased out by 20% per year over 5 years. LGA is distributed on the basis of five factors: population, population decline percentage, pre-1940 housing, per capita crime rate, and percentage of households in poverty.	Applies LGA formula developed by Helen Ladd and associates. Formula is substantially more complex than current law, including cost factors like heating degree days, road lane miles, auto accident rates. The formula uses data on the income of city residents (not property wealth as in current law) as a measure of local capacity to pay for services. The formula also takes into account local spending for public safety, economic and social services, administration, and transportation.	This bill asserts that one purpose of property tax relief under this act is to "reduce disparities in property tax burdens that are due to differences in taxable wealth to ensure that adequate levels of needed public services can be provided in all communities". The bill provides that LGA will continue to be the program implemented to carry out this objective, but no specific formula modifications are proposed.	Not addressed

Property Tax Reform Proposals

	HF 1545	SF 1872	SF 1557	SF 1505
ISSUES	Rep. Kelley	Sen. Runbeck	Sen. Hottinger	Sen. Novak

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5.	Modifications to HACA Formula and Other Minor Credits	HACA and Disparity Reduction Aid (DRA) are phased out by FY 2001. The phaseout would occur over a five year period, with 20% of the current appropriation being eliminated each subsequent year. Though it is not stated explicitly, the phaseout of HACA and DRA would provide the additional funding necessary to support an expanded income-based property tax refund program, and to provide additional state resources to school districts.	HACA and DRA are eliminated in the first year. HACA savings are immediately applied to the general education formula to reduce the reliance of public K-12 funding on the local property tax.	Beginning in pay '97 (FY 1998), HACA is completely eliminated for all special taxing districts. Beginning the following yearpayable 1998 and each year thereafter, HACA paid to each county, city, and town is reduced by one percent of the net tax capacity of that particular taxing jurisdiction. These reductions are cumulative and permanent. Savings from the HACA reduction are placed in 2 state funds: one-third is placed in an "industrial property tax credit account" and two-thirds in a new "homestead credit account" (the current PTR program).	Not addressed

	HF 1545	SF 1872	SF 1557	SF 1505
ISSUES	Rep. Kelley	Sen. Runbeck	Sen. Hottinger	Sen. Novak

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6.	Property Tax Refund: Direct Relief to the Property Taxpayer	PTR program is the primary mechanism for providing property tax relief. Beginning in Pay '97, both home-owners and renters with incomes up to \$70,000 can qualify for the refund. The maximum refund is increased from \$440 to \$2,500, and refunds at all income levels exceed current law amounts. A separate refund schedule is established for Pay '96 which provides a lesser maximum refund than the Pay '97 schedule. since savings generated from the proposal in the first year are limited and grow in the out years. Refunds are payable as property tax vouchers.	A new PTR schedule is proposed and called the "income adjusted homestead credit act". The new refund schedule affects homeowners only, and provides a refund up to \$70,000 maximum in household income, and the maximum refund amount is \$1,100. Property tax refunds are payable as property tax vouchers. The current "targeting" property tax refund program is modified to provide a state paid refund to any homeowner whose property tax increases by 15% or more (current law is 12%). The amount of the minimum increase to qualify is changed from \$100 in current law to \$120, and the state will pay for 100% of the excess as opposed to 60% in current law.	The amount of the HACA savings (see section on modifications to HACA) are placed in 2 state funds: one-third is placed in an "industrial property tax credit account" and two-thirds in a new "homestead credit account" (the current PTR program). No specific changes are proposed for the refund formula, only that the HACA savings will "provide increased funding" for direct relief to homeowners and renters.	Not addressed
7.	Tax Relief To Commercial/Industrial and Utility Property	Not addressed	Not addressed	An industrial property tax credit is funded through one-third of the savings generated from the reduction in HACA. The bill provides a tax refund for qualifying industrial properties beginning in taxes payable 1998. Qualifying industrial property means any new or upgraded industrial building (not land) which increases the market value of the structure by at least 25%, and results in at least a 25% increase in the production capacity of the facility. The amount of the credit for a qualifying property is equal to 4% of the market value of the property. No credit can exceed \$50,000.	Not addressed

	HF 1545	SF 1872	SF 1557	SF 1505
ISSUES	Rep. Kelley	Sen. Runbeck	Sen. Hottinger	Sen. Novak

8.	"Excess" Municipal Levy Referenda	Any county, city, town, or special taxing district whose levy growth from one year to the next exceeds an indexed standard must spread the excess levy against market value rather than tax capacity. The "indexed growth allowance" is equal to the estimated percentage increase in Minnesota personal income as applied in the Price of Government computation.	Not addressed	Not addressed	All local governments which decide to raise additional property tax levies over and above the "basic property tax levy" must be approved by the voters in a general or special election for taxes payable in 1996 and thereafter. The basic property tax levy is computed by multiplying the taxing authority's tax rate in payable 1995 with it's tax capacity for the current year, so tax base growth is included in the basic property tax levy. Any additional levy that is approved must be spread on the basis of market value rather than tax capacity.
9.	Class Rate Restructuring	After it is fully phased in, the bill provides for a 4-class system. The following list shows the class rates that would be in effect for taxes payable in 2001: Farmland	A 3-class system is proposed that would be effective immediately; in other words, the new rates are not phased in: Farmland	One class of property receives a rate reduction under this proposal. Ag land in excess of \$115,000 in market value and over 320 acres would have a new fully phased in class rate of 1.3%, compared to the 1.5% rate under current law. The new rate would be phased in over a four year period.	With the exception of 1st tier disabled homestead, residential homestead taxes are not modified under this bill, but many other classes receive rate increases: "Remaining" Agric. Land (\$115,000 minus value of house and garage) 5% Disabled Homestead < \$32,000 5% 1-3 Unit Apts

	HF 1545	SF 1872	SF 1557	SF 1505
ISSUES	Rep. Kelley	Sen. Runbeck	Sen. Hottinger	Sen. Novak

10.	Limitations on Levies, Market Values, Tax Rates, Etc	Not addressed	Not addressed	Not addressed	Not addressed
11.	Property Tax Statements / Truth in Taxation Statements	The Truth in Taxation statement must include a notice of excess levy referenda taxes approved in a given municipality. The T-in-T statement must also show comparative statewide average per capita spending per household (in the case of local governments) or per student (in the case of school districts).	Not addressed	Not addressed	The T-in-T statement is modified to incorporate the new terminology provided for in this bill. For example, the T-in-T statement must include: A) information on each parcel's "basic tax" (the "basic tax" is the net tax capacity of a parcel multiplied by the local government's "basic tax rate" which is a function of the current law 1995 payable tax rate); B) the "referendum tax rate" (the "referendum tax rate" is the amount of all referenda levies divided by the total estimated market value of all taxable property in the taxing district; and C) the "referendum tax" (the "referendum tax" is the "referendum tax rate" multiplied by the estimated market value of each parcel of property.
12.	Timing of Tax Payments	All property tax payments would be made in three equal installments as opposed to two as in current law. The tax payments would be due May 15, July 15, and October 15.	All property tax payments would be made in three equal installments as opposed to two as in current law. The tax payments would be due May 15, July 15, and October 15.	Not addressed	Not addressed

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ISSUES	Rep. Kelley	Sen. Runbeck	Sen. Hottinger	Sen. Novak

13.	Other State Appropriations for Property Tax Relief	The bill would gradually increase the appropriation for county Community Social Services Aid from about \$50 million per year under current law to \$101 million by FY 2001. The bill would also provide a new state appropriation for county Community Health Services totaling \$16.9 million in FY 1998 and increasing gradually to \$28.2 million in FY 2002. The bill also provides for the completion of the state takeover of district court financing.	The appropriation for county Community Health Services is increased by \$28 million for FY 1997.	Not addressed	Not addressed
14.	Tax Increment Financing Implications	The bill gives no indication of how TIF districts would be affected by the class rate changes proposed.	The bill gives no indication of how TIF districts would be affected by the class rate changes proposed.	Not addressed	The bill gives no indication of how TIF districts would be affected by the class rate changes proposed.
15.	Fiscal Disparities	Not addressed	Not addressed	Not addressed	Not addressed
16.	Establishment of New Task Force	Not addressed	Not addressed	Not addressed	Not addressed

	HF 1844	SF 1556	SF 1684	SF 1568 / HF 1854
ISSUE	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long
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1. Proposed Constitutional Amendment Affecting K-12 Education Finance	If the Constitutional amendment is adopted by the voters, Article 13 of the state Constitution will prohibit use of local property tax levies to fund most K-12 education costs; After the amendment, the Constitution will permit only public school facilities, equipment, and debt service on capital facilities to continue to be financed with local property tax levies.	If the Constitutional amendment is adopted by the voters, the state Constitution would authorize the Legislature to impose a state property tax to finance K-12 education; After the amendment, the Constitution will limit the state property tax levy to .75% of the total taxable market value in the state; After the amendment, all other property tax levies to fund K-12 education will be prohibited, except for excess levies imposed by local school districts with voter	If the Constitutional amendment is adopted by the voters, Article 13 of the state Constitution will require the state to fund at least 70% of the cost of "core educational services" provided by the public schools, with "core educational services" to be defined by the Legislature.	Not addressed
		approval to finance capital construction and capital facilities and referenda levies already existing; (but the rest of the bill, which purports to implement the amendment, does not eliminate all education property tax levies except those provided in the amendment; instead, the bill continues to rely on a statemandated local property tax, rather than a state property tax, to fund K-12 education).		

		HF 1844	SF 1556	SF 1684	SF 1568 / HF 1854
IS	SSUE	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

2.	State-Mandated and State- Limited School District Levies	Eliminates all state-mandated and state-limited levies.	Reduces general education levy in FY 1997 and thereafter from \$1.359 billion to \$871 million (general education levy for FY 1997 was \$1.054 billion when bill was proposed, but was increased by 1995 Omnibus Ed. Finance Billmost of the increase is from moving categorical levies into the general education levy); All other state-mandated and state-limited levies eliminated; (Constitutional amendment eliminates general education levy as well and creates a state property tax to fund K-12 education, but but the rest of the bill, which purports to implement amendment, continues to fund education with state-mandated local levies); Constitutional amendment limits total state (-mandated?) levies for education to .75% of statewide total market value.	Not addressed	Not addressed
3.	Referenda Levies	Debt service: Referenda levies for facilities, equipment, or debt to finance capital facilities are permitted, but referenda levies for all other purposes are prohibited. Operating: Prohibited	Debt service: Not addressed Operating: Prohibited, but pre-existing referenda levies allowed to continue; Ambiguous as to whether existing referenda levies that expire under present law are prohibited from being renewed or extended.	Not addressed	Beginning in pay '96, any levy over each school district's "basic property tax levy" (derived from pay '95 tax rate) must be approved by voters and is spread on market value rather than tax capacity.

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4.	State Education Aids Decreased or Eliminated	Eliminates need for equalization aids and school HACA for state-mandated and state-limited levies; Does not address equalization aid for debt service referenda levies for facilities, equipment, or debt to finance capital facilities; Eliminates need for equalization aids for operating referenda levies.	School HACA eliminated; Equalization aid no longer available for prohibited new operating referenda levies, but continues to be available for existing referenda levies.	Not addressed	Not addressed
5.	State Education Aids Increased	Not addressed	Reduction in general education levy automatically causes an increase in general education aid, but amount of increase intended by author is not clear because 1995 Omnibus Ed. Finance Bill increased the general education levy after this bill was introducedproposed increase would have been \$182 million in FY 1997 if existing law had not been changed.	Beginning July 1, 1995, the first \$100 million of additional biennial unrestricted budgetary general fund balances available after Nov. 1 of every odd-numbered calendar year (over and above the amount necessary to increase the budget reserve and cash flow account to \$500 million) must be deposited in January of the following year in an account to fund "core educational services," rather than used to reduce the property tax recognition shift; This amount is in addition to the \$180 million of the budget reserve and cash flow account that must be dedicated to elementary and secondary education.	Not addressed

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ISSUE	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

6.	New State Education Aids	Implies that state must pay 100% of education costs except facilities, equipment, or debt to finance capital facilities; Ambiguous as to whether education costs that must be 100% state-funded include those presently funded by operating referenda levies and equalization aid on those levies.	State must replace tax revenues from state- mandated and state-limited levies eliminated by the bill; Ambiguous as to whether state must replace tax revenues from operating referenda levies and equalization aid on those levies.	Not addressed	Not addressed
7.	Source of Funds for Increased or New State Education Aids	Partial funding for increased state K-12 education aids from funds made available by eliminating equalization aids and school HACA for state-mandated and state-limited levies and equalization aid for prohibited operating referenda levies; Balance not addressed.	Partial funding for increased state K-12 education aids from funds made available by eliminating HACA (school and non-school) and equalization aid for prohibited new operating referenda levies; Balance not addressed.	Not addressed	Not addressed

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ISSUES	Rep. Kelley	Sen. Runbeck	Sen. Hottinger	Sen. Novak

1.	Proposed Constitutional Amendment Affecting K-12 Education Finance	Not addressed	Not addressed	Not addressed	Not addressed
2.	State-Mandated and State- Limited School District Levies	General education levy phased down from \$1.359 billion in FY 1996 to \$712 million in FY 2002 and thereafter (general education levy for FY 1997 was \$1.054 billion when bill was proposed, but was increased by 1995 Omnibus Ed. Finance Billmost of the increase is from moving categorical levies into the general education levy); Basic transportation levy phased down from \$68 million to \$30 million in FY 2002.	General education levy reduced from \$1.359 billion in FY 1996 to \$712 million in FY 1997 and thereafter (general education levy for FY 1997 was \$1.054 billion when bill was proposed, but was increased by 1995 Omnibus Ed. Finance Billmost of the increase is from moving categorical levies into the general education levy); Basic transportation levy reduced from \$68 million to \$30 million in FY 1997 and thereafter.	Not addressed	Not addressed
3.	Referenda Levies	Not addressed	Not addressed	Not addressed	Beginning in pay 1996, any levy over each school district's "basic property tax levy" (derived from pay 1995 tax rate) must be approved by voters and is spread on market value rather than tax capacity.
4.	State Education Aids Decreased or Eliminated	School HACA and school DRA phased out by FY 2001.	School HACA and school DRA eliminated in pay 1996 (FY 1997).	Beginning in pay 1997 (FY 1998), school HACA is reduced by 1% of net tax capacity each year (reductions are cumulative and permanent).	Not addressed

	HF 1545	SF 1872	SF 1557	SF 1505
ISSUES	Rep. Kelley	Sen. Runbeck	Sen. Hottinger	Sen. Novak

5.	State Education Aids Increased	Reduction in general education levy automatically causes an increase in general education aid, but amount of increase intended by author is not clear because 1995 Omnibus Ed. Finance Bill increased the general education levy after this bill was introducedproposed increase would have been \$342 million in FY 1997 if existing law had not been changed; Basic transportation aid increased in steps (\$38 million increase by FY 2001).	Reduction in general education levy automatically causes an increase in general education aid, but amount of increase intended by author is not clear because 1995 Omnibus Ed. Finance Bill increased the general education levy after this bill was introducedproposed increase would have been \$342 million in FY 1997 if existing law had not been changed; Basic transportation aid increased by \$38 million in FY 1997 and thereafter.	Not addressed	Not addressed
6.	New State Education Aids	Provides for payment of collaboration aid to school districts that cooperate with counties to provide health and social services more efficiently and effectively; Amount of aid is set at \$1.65 per actual pupil unit.	Not addressed	Not addressed	Not addressed
7.	Source of Funds for Increased or New State Education Aids	Funds made available by phasing out HACA (school and non-school) and DRA (school and non-school) by FY 2001.	Funds made available by eliminating HACA (school and non-school) and DRA (school and non-school) in FY 1997.	Not addressed	Not addressed



4050 IDS Center Minneapolis, MN 55402 612-370-0840 612-334-3086 fax

October 6, 1995

#4

TESTIMONY TO THE SCHOOL FINANCE AND PROPERTY TAX REFORM TASK FORCE

A. INTRODUCTION

Fiscal reforms should promote:

- public service quality improvement, and/or
- equity.

Such reforms must also permit maintenance of the "price of government" resolution.

B. REDISTRIBUTE TAX BURDENS MORE EQUITABLY AMONG CLASSES OF PROPERTY

1. Quality

A more equitable distribution of tax burden promotes higher quality public services. The more accurate the price of public services, the more likely taxpayers will provide public service delivery oversight and hold public officials accountable for results.

2. Equity

Businesses have a disproportionately high tax burden. Such inequity can be remedied in a number of ways. One option would be to levy all future property tax increases on market value. Any constitutional amendment that seeks to change the property tax system should include that concept.

C. IMPLEMENT A SITE-BASED SCHOOL FINANCE SYSTEM WHERE THE PER-PUPIL AMOUNT FOLLOWS THE CHILD TO THE CHOSEN EDUCATION SITE

1. Quality

Education sites should be permitted to control 95% of their operating revenues if they want that control. This basic change:

- gives teachers more power and flexibility to address the needs of their kids,
- frees school boards to focus on improving student learning instead of managing and

operating schools,

- ensures that more money is spent in the classroom, and
- promotes parent involvement at the education site.

When money follows the child to the education site he or she chooses, it becomes clear that the student is the customer of education. Competition develops among the education sites. Sites, faced with the potential loss of students and revenue, will be more likely to develop a customer focus and to improve results.

2. Equity

When money follows the child to the education site, *intra*-district equity is promoted. Attaching money to the student ensures that the amount allocated for each student is spent at the site the student attends.

[Note: S.F. 1306 provides these important changes.]

D. RESTRAIN PROPERTY TAX GROWTH BY REFORMING SPENDING SYSTEMS

Spending levels drive property tax levels (and all tax levels). Numerous options exist for improving the quality and value of public service delivery. The following six principles provide a guide for such public service redesign:

- 1. Target public subsidies directly to people who are financially needy.
 - Example: Increase funding for circuit breaker and reduce funding for HACA.
- 2. Use competition and other market forces to align institutional self-interest with the public interest.
 - Example: Give regional purchasing bodies authority to purchase health care services on behalf of the elderly and the responsibility for outcomes.
- 3. Allow prices of public services to reflect true costs.
 - Example: See B. above.
- 4. Meet more public responsibilities through non-governmental communities in which people already have relationships of mutual obligation.
 - Example: Expand use of charter schools.
- 5. Consider long-term economic growth to be one of the objectives of state spending.
 - Example: Expenditures on education produce results that build the state's productivity and economic vitality.

Joint Property Tax Advisory Committee (JPTAC)

Fiscal Reform Project Steering Committee

Draft 10-95

JPTAC Fiscal Reform Project Background and Purpose

Background

The Joint Property Tax Advisory Committee (JPTAC) was created by the 1993 Minnesota Legislature and is comprised of the City of St. Paul, Ramsey County and the St. Paul Independent School District #625. The JPTAC was charged, in part, with making recommendations regarding the efficient use of tax dollars, identifying areas of the budget for joint review to improve efficiencies, identifying trends and factors likely to drive budget outcomes, and meeting with taxpayers to explain local tax levies and budgets in joint "Truth in Taxation" hearings.

Property tax burdens on taxpayers have increased rapidly in many areas of St. Paul and suburban Ramsey County, in part due to factors beyond the control of the local governments levying taxes. JPTAC members share taxpayer concerns about large tax increases and the complexity of the property tax and education funding systems. They are also concerned about the potential impact of state budget problems, and how they can fund increased service demands with a stagnant or declining tax base. These concerns have motivated the JPTAC to undertake this project as part of an effort to improve both the financing and delivery of local government services.

Purpose

The purpose of the fiscal reform project is to identify and advocate changes to the state/local fiscal system that will:

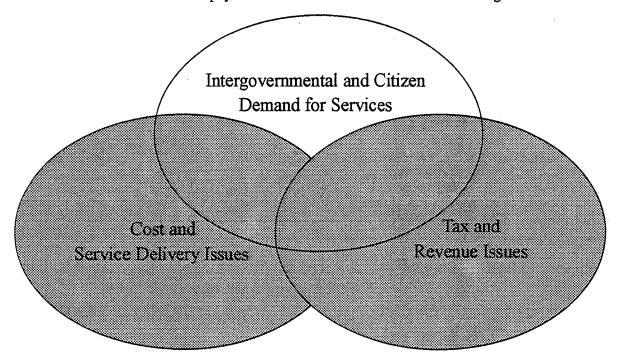
- make the financing of education and other local government services fairer;
- assure that local governments have adequate revenues to provide needed services and to participate in the revitalization of urban areas without placing unacceptable property tax burdens on their taxpayers; and
- increase accountability, and encourage efficiency and the performance based delivery of local government services.

It quickly became clear that this would be a multi-year effort. It also became clear that fiscal reform must address the factors that drive <u>spending</u> at the local and state levels, in addition to the tax and revenue issues. To that end, a second JPTAC task force has focussed on local opportunities for mergers and other ways to restructure the delivery of services. A brief report on the work of this task force and some of its recommendations is also included here.

Scope of JPTAC Fiscal Reform Project

The JPTAC fiscal reform project has focused on the tax and revenue side of state/local finance. A second JPTAC task force is working to identify and accomplish local changes to reduce spending. Both of these efforts are illustrated by the shaded areas in the chart below. The project is now beginning the task of identifying the interrelationships between revenue issues, cost and service delivery issues, and the demand for services -- and some information on the cost and service delivery issues is included in this report. Both projects must help make the connection between the services demanded by citizens and the state, and the costs and taxes needed to fund those services.

- Tax and revenue issues. This is the initial focus of the JPTAC fiscal reform project. Questions about how we fund and pay for the services each jurisdiction provides will include analysis and recommendations about the distribution of property tax burdens and various state aid and property tax relief programs.
- Cost and service delivery issues. Fiscal reform cannot ignore the role of costs and the way we deliver services in determining the revenues needed to fund local government. Sorting out responsibilities among the jurisdictions and searching for opportunities for significant savings are among the primary tasks of the JPTAC initiative on local efforts to control expenditures. Linkage between the two efforts is vital for meaningful fiscal reform.
- Intergovernmental and citizen demand for services. Citizens, the state and the federal government place demands for services on local governments. These citizen demands and intergovernmental mandates are driving the cost of local government and the need for revenues. Creating stronger connections between the demand for services and the taxes needed to pay for those services is also vital for lasting fiscal reform.



JPTAC Fiscal Reform Project Preliminary Principles and Conceptual Framework for Fiscal Reform

The following principles are a first step in articulating and defining a vision for the state/local fiscal system that is the ultimate goal of reform. Although these principles are preliminary and subject to change as the work of the JPTAC fiscal reform steering committee progresses, they suggest the general direction of the project at this time. These principles will guide the JPTAC in developing proposals and in evaluating proposals put forward by others.

Most fiscal reform initiatives are based on concerns about accountability, tax fairness and equity, taxpayer impacts, revenue adequacy, simplicity and stability, among others. Creating a vision and setting the direction for reform requires defining some of these concepts and establishing priorities among them. This framework is organized around the three guiding concepts of accountability, equity and taxpayer impact, and revenue adequacy.

Accountability

One of the most fundamental requirements for accountability and economic efficiency is a clear connection between the services demanded from government, the cost of those services and the taxes needed to pay for them.

- Link costs to services. In order to enhance accountability, fiscal reform should make the tax cost of local government services more apparent to citizens and to state legislators.
- Cost shifting. State reforms that shift costs from the state onto local governments (or among different local jurisdictions) often shield citizens and legislators from knowing or being accountable for the real costs of services they require local governments to provide. For accountability, fiscal reform should assure that the level of government determining the services to be provided is more consistently the one that also levies the taxes to fund those services.
- **Performance-based funding.** For equity, efficiency or other reasons, services are sometimes funded by one level of government but provided by another. <u>In these cases, fiscal reform should link funding more closely to performance and outcomes.</u>

Equity and Taxpayer Impact

Concerns about equity and property tax burdens on taxpayers must be balanced against the need for accountability. Inevitably, there are conflicts between the principles of equity and accountability, as each is compromised to achieve the other. Minnesota's property tax system has been heavily weighted toward principles of equity and the protection of homeowners from

the full cost of local government services. The following principles should guide reform in the balance between equity and accountability.

- Progressivity. Fiscal reform should not reduce the overall progressivity of the state's tax system, and ability to pay should be a basic consideration in any redesign of property tax, property tax relief and state aid programs.
- Stability and tax relief. Property taxes are already too high for many taxpayers, and large tax increases can cause hardships for individuals and businesses. Fiscal reform should not cause additional large property tax increases for taxpayers whose taxes are already high, should provide relief for some, and should protect taxpayers from unacceptably large one-year "spikes" in their property tax burdens.
- Targeting of tax relief. State taxes are also high in Minnesota, and providing adequate property tax relief where it is needed most may require better targeting of property tax relief dollars. Fiscal reform should enhance the efficiency of state property tax relief programs in providing relief to the taxpayers who need it most.
- Shared burdens. The economic and social health of the region and the state requires that some of the costs to meet special needs, to revitalize neighborhoods and communities, and for other services or facilities must be shared throughout the region and the state. Fiscal reform must recognize that community responsibilities do not always stop at taxing jurisdiction boundaries, and reform should provide for appropriate sharing of costs and tax burdens to meet the needs of the larger community.

Revenue Adequacy

From the perspective of local government the most basic output of the state/local fiscal system is the revenue to pay for needed services. This revenue must be adequate to fund basic services and to allow local governments to participate in the revitalization of the state's urban areas, but without placing unacceptable burdens on taxpayers.

- Adequacy. Some local governments may be unable to pay for needed local services with local revenues because of inadequate fiscal capacity or other reasons. Excessive property tax burdens and inadequate public services can both make a community unattractive and contribute to a decline that is bad for the region and state. Fiscal reform must assure that adequate state and local resources are available to pay for the local government services necessary to maintain social and economic viability of communities throughout the state.
- Incentives for cost-effective solutions. Revenue adequacy can be enhanced by reducing costs and finding more cost effective solutions to problems and service needs. Local governments and the state must continue to identify the opportunities for cost savings and eliminate the barriers to achieving those savings. Fiscal reform should

provide local governments and the state with fiscal incentives for finding the most cost effective ways to solve problems and provide services.

- Priorities. One result of pressure for fiscal reform is increased discussion about the priorities among government services. For example, some interest groups have identified education and other programs for families and children as a high priority because children represent the future, and because these programs can prevent even higher future costs. Others believe that addressing crime and other current problems must come first. Although these will ultimately be political decisions, fiscal reform should make these priorities and the linkage between funding and the priorities among services more explicit.
- Stability. Diversity and balance among revenue sources can help insure stability of revenues for local governments and for the state. Stability is important to avoid fiscal stress, allow for effective fiscal planning, and ultimately reduce inefficiencies caused by instability. Fiscal reform should enhance the stability of state and local government revenues.
- Equal educational opportunity. Assuring equal educational opportunity for all students, regardless of local property wealth or other factors, has been a basic principle underlying the state's education finance system. This principle flows from the constitutional mandate for "a uniform and efficient public school system." Fiscal reform should assure student outcomes and the equitable distribution of resources for K-12 education needed to guarantee equal educational opportunity for all public school students.

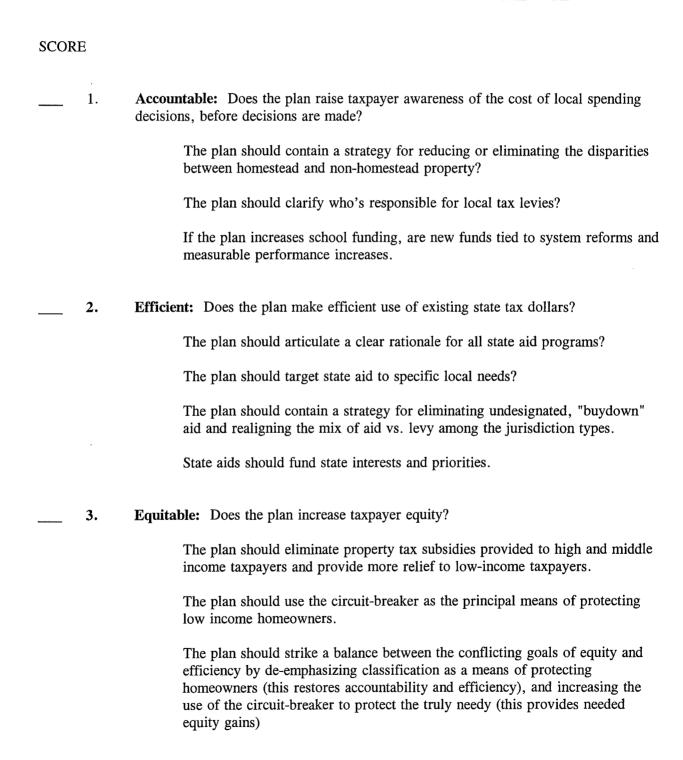


Dan Salomone

Executive Director



SUGGESTED PROPERTY TAX/K-12 REFORM PLAN SCORE CARD



	,	

4. Reliable: Will the plan provide a reliable source of support for local government?

The plan should break the cycle of rising property taxes and rising state aids and state taxes.

The plan should define a new state and local fiscal relationship in which the state's financial obligation to local government is understood by local taxpayers and is not affected by local spending decisons.

The plan should eliminate or minimize the use of tax-base carve-outs such as "Limited Market Value, "This Old House," "Transit-Zones," and other forms of disguised classification.

With regard to the state share of local finance, the plan should not contain a statutorilly or constitutionally specified percentage of state funding. If it does, it must contain control of local levies.

5. Competitive: Does the plan improve Minnesota's ability to compete for jobs with other states and countries.

The plan should contain a strategy for bringing the property tax burden on Minnesota businesses more in line with national average burdens.

HOUSE/SENATE SUBCOMMITTEE ON SCHOOL FUNDING AND PROPERTY TAX REFORM TUESDAY, NOVEMBER 14, 1995 DULUTH CITY HALL 7:00 PM

The following subcommittee members were present: Representatives: Rest; Carlson; Winter; Seagren and Senators: Johnson, DJ; Hottinger; Pogemiller; Olson. Also present were: Representatives: Huntley; Jaros; Munger; Murphy and Senator Solon.

Senator Doug Johnson, Chair, called the meeting to order at 7:10 p.m. He welcomed everyone to Duluth City Hall and requested members of the Subcommittee introduce themselves and indicate the area they serve.

Gary Doty, Mayor-City of Duluth testified before the subcommittee. He distributed and referred to handouts entitled "Changes in Homestead Tier Shifts", Attachment #1; "Intergovernmental Revenues", Attachment #1A, and "State Aid and Property Tax Relief", Attachment #1B. There was discussion Truth in Taxation. Mayor Doty responded to questions from the subcommittee members.

Mark Erickson, Resident of Duluth addressed the subcommittee and expressed concern regarding his Truth in Taxation statement. He indicated his statement was received today and his property taxes have increased 300 percent. Mr. Erickson responded to questions from the subcommittee members.

Mark Myles, Superintendent of Schools; Duluth ISD #709 welcomed the subcommittee members to Duluth. He referred to the concept of reform on taxes and school funding and expressed concern on what has happened over the years and the need to make changes and provide real reform. Superintendent Myles discussed equity in education, benefits, special education, salary structure, vouchers and charter schools. He responded to questions from subcommittee members.

Cheryl Larson, representing Minnesota Lakes Association and also acting President of her Lake Association testified before the subcommittee. She described a survey conducted on her lake regarding property taxes and discussed property tax increases. Ms. Larson referred to adjusted gross incomes, assessed amounts of property taxes and possible caps on taxes. She concluded her testimony with reference to equity in taxation.

Senator Doug Johnson, introduced Senator Hottinger..

Bill Kron, St. Louis County Commissioner, testified on potential federal cuts, levies, valuations, tax rates, adequate funding, entitlement programs, funding options and grant dollars and real property tax reform. He discussed schools and disparities in education and referred to test scores from the area. Commissioner Kron concluded his testimony with reference to the homestead credit program. He responded to questions from members of the subcommittee.

John Sewall, representing Arrowhead Apartment Association, addressed the subcommittee and expressed the struggle by owners of rental units. He described the disproportional rates between single family residences and apartments. Mr. Sewall discussed the landlord and rental unit owner disparity in property taxes. He responded to questions from members of the subcommittee.

Eric Ding, resident of Duluth spoke to the members of the subcommittee on the need for property tax relief. He referred to a commuter tax or non-resident tax for workers and provided some recommendations for the subcommittee. He also referred to medical costs, assessments, financial incentives and indicated he believes something must be done.

Yvonne Prettner, Duluth City Council, referred to the Property Tax Study Project. She indicated they are currently defining the agenda and cost of federal programs . Ms. Prettner discussed state budget problems and potential federal cuts. She emphasized the need to develop ideas for change and expressed concern about the potential future affects of federal cuts. She concluded with comments and a requested the Legislature and Study Project group work together toward positive solutions.

Page 2 November 14, 1995

Glen DeMore, a taxpayer from Duluth testified on increased market values and property taxes. He described discrepancies in valuation and appraisals between private appraisal organizations and county assessors. Mr. DeMore responded to inquiries from members of the subcommittee. Staff responded to questions and there was discussion on the appeal process.

Larry Sundberg, Duluth, talked about fairness and equity in property taxes. He referred to a regressive tax system. Mr. Sundberg talked about homestead and non-homestead credits. He described his personal situation with a home which he owns in Minneapolis and the tax situation which occurred when he converted it from a homestead property to a rental property (non-homestead). There was discussion with the members of the subcommittee.

Tom Paradise, representing FIGHT MN (fight in government for high taxes in Minnesota), testified before the subcommittee regarding taxes. He referred to a report distributed by the Minnesota Planning Department entitled, Within Our Means. Mr. Paradise spoke on several issues, including, demographics, school funding, sales taxes, property tax reform, special education. He cited several statistics to emphasize the significance of his concerns.

Tim Flaherty, representing the Coalition of Greater Minnesota Cities, addressed the subcommittee. Using an overhead projector Mr. Flaherty reviewed the content of a packet which he distributed to members of the subcommittee, please see Attachment #2. He indicated a need for change and recommended a constitutional amendment. He complimented Senators Hottinger and Novak on their proposals for tax reform, indicating they support the Hottinger proposal. Mr. Flaherty responded to questions from members of the subcommittee.

The meeting adjourned at 9:30 p.m. The meeting was taped.

Respectfully submitted,

Sue Larson
Legislative Assistant to Senator Doug Johnson

HOUSE/SENATE SUBCOMMITTEE ON

SCHOOL FUNDING AND PROPERTY TAX REFORM

November 14, 1995

7:00 p.m.

Duluth City Hall 411 West 1st Street Duluth, MN

AGENDA

Representative Ann Rest and Senator Doug Johnson - Introductions & Preliminary Comments

Karl Nollenberger, Administrative Assistant - City of Duluth

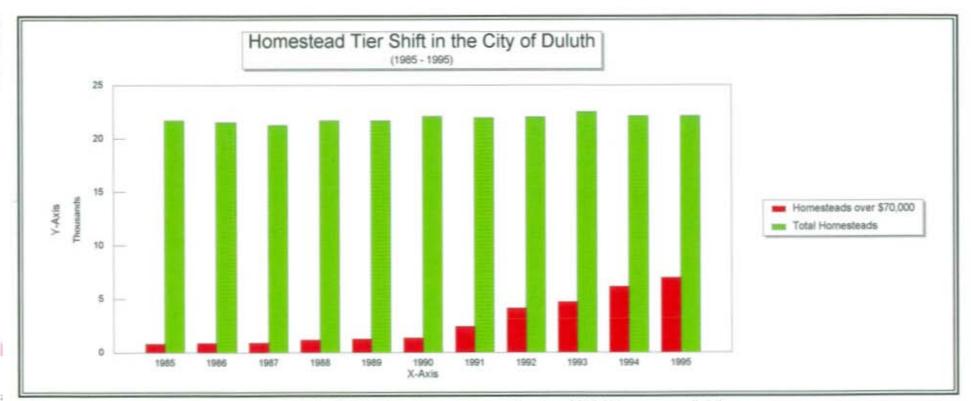
Mark Myles, Superintendent - Duluth School Distirct #709

Bill Kron, Commissioner - St. Louis County

Tim Flaherty - Coalition of Greater Minnesota Cities



		Changes	in Hom	estead	Tier Shi	fts - 198	5 throu	gh 1995			
Year	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
#HS over \$70,000	828	907	932	1,199	1,294	1,390	2,437	4,148	4,724	6,168	7,000
Total HS's	21,704	21,538	21,258	21,672	21,672	22,090	21,941	22,021	22,494	22,108	22,105
% of Total	3.81%	4.21%	4.38%	5.53%	5.97%	6.29%	11.11%	18.84%	21.00%	27.90%	31.67%



Note: Historical records track tiers incrementally by 10,000 - therefore actual count for tier of \$72,000 may vary slightly Prepared by Duluth City Assessor's Office 11/14/95



INDICATOR 6

Intergovernmental Revenues

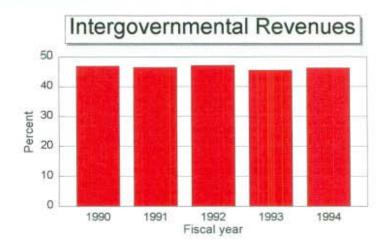
Warning Trend:

Increasing amount of intergovernmental operating revenues as a percentage of operating revenues

Formula:

Intergovernmental operating revenues

Operating revenues & transfers



Fiscal year:	1990	1991	1992	1993	1994
Intergovernmental operating revenues	23,302,836	22,736,650	24,227,281	23,826,341	24,605,447
Operating revenues & transfers	49,547,397	48,815,625	51,302,095	52,282,863	53,077,852
Intergovernmental operating revenues as a percentage of operating revenues	47.03	46.58	47.22	45.57	46.36

Intergovernmental operating revenues include all revenues received from other governmental entities.

Operating revenues and transfers include general fund, tourism tax, & levy supported debt service funds

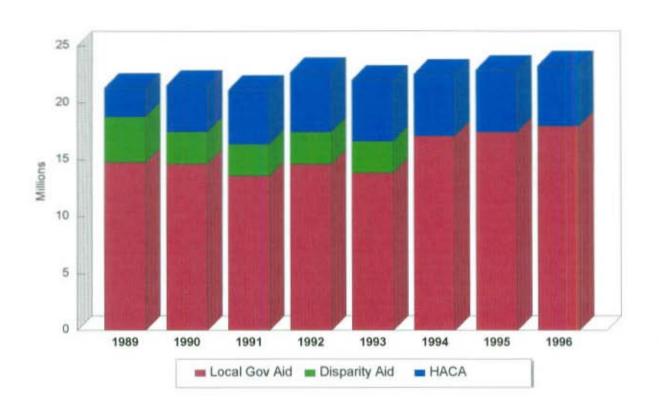
Description:

Intergovernmental revenues (revenues received from another governmental entity) are important to monitor because an overdependence on such revenues can be harmful. The intergovernmental revenues shown here are in large part those received from the State in the form of Local Government Aid (LGA) and Homestead Agricultural Credit Aid (HACA) and to a lesser degree, those received from the Federal, county and local units of government. They do not include the revenues for programs such as Community Development or Job Training.

As can be seen from the graph, a large percentage of all operating revenues received come from other governments. This dependence leaves the City extremely vulnerable to the actions of other agencies and in particular of the State. Any reduction in state aid or tax relief presents the City with the dilemma of cutting programs or funding them from other sources.

Sources: City of Duluth Comprehensive Annual Financial Report

STATE AID AND PROPERTY TAX RELIEF City of Duluth



	Local Govt Aid	Disparity Aid	HACA	TOTAL
1989	14,751,077	4,005,535	2,569,664	21,326,276
1990	14,617,631	2,814,917	4,135,653	21,568,201
1991	13,562,054	2,786,791	4,772,109	21,120,954
1992	14,582,462	2,810,132	5,287,716	22,680,310
1993	13,842,500	2,764,785	5,386,563	21,993,848
1994	17,062,048	0	5,451,217	22,513,265
1995	17,404,500	0	5,451,217	22,855,717
1996	17,948,800	0	5,282,387	23,231,187



Coalition of Greater Minnesota Cities

REPRESENTING OVER HALF A MILLION PEOPLE

CGMC Principles Regarding Constitutional Amendment

- Full disclosure. The legislature should give the public a clear choice by detailing the tax revenues that would replace local property taxes or provide increases in school funding <u>before</u> the constitutional amendment is voted on. In order to make an informed decision, the voters need to know how much their other taxes will increase and what will happen to their education, public safety and social services.
- Tax equity. Education is an important function of the state, but safe streets and fair property tax burdens are also a priority. In order to ensure that the state's huge investment in K-12 education is not made at the expense of these other important concerns, a homestead credit and a tax base equalization program like LGA should be constitutionally guaranteed a share of the state sales tax. The state should not pay for school property tax reductions by raising city, county and township property taxes.
- Guaranteed relief. If the state decides that it must reduce the share of school spending paid by property taxes, it needs to limit state property taxes as well as local property taxes. This is the only way to guarantee the intended property tax relief.
- School equity. If the state is going to fund 100% of K-12 operating costs, it will have to resolve the current funding inequities between districts. The public will need to know how the state plans to address this problem before voting on the amendment.

Principles: Constitutional Amendment

THINDS LOOKISS Jollot Doometens 92 othoops, blut <u>Q</u> Hottinger S.F. 1556 **House** H.F. 1844

Sales 2

State of Minnesota

Printed Page No. 327

HOUSE OF REPRESENTATIVES

SEVENTY-NINTH SESSION

House File No. 1844

April 18, 1995

Authored by Rest; Anderson, I.; Solberg; Long and Wagenius
Read First Time and Referred to the Committee on RULES AND LEGISLATIVE ADMINISTRATION
May 1, 1995

A bill for an act

Committee Recommendation and Adoption of Report:
To Pass as Amended

Read Second Time

2 3 4 5 6 7 8	relating to taxation; proposing an amendment to the Minnesota Constitution, article XIII, section 1; prohibiting financing of certain education costs with property taxes; changing the date for certification and payment of certain costs for purposes of property tax levies; amending Minnesota Statutes 1994, section 270.52.
9	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
10	Section 1. [CONSTITUTIONAL AMENDMENT PROPOSED.]
11	An amendment to the Minnesota Constitution, article XIII,
12	section 1, is proposed to the people. If the amendment is
13	adopted, the section will read as follows:
14	Section 1. The stability of a republican form of
15	government depending mainly upon the intelligence of the people
16	it is the duty of the legislature to establish a general and
17	uniform system of public schools. The legislature shall make
18	such provisions by taxation or otherwise as will secure a
19	thorough and efficient system of public schools throughout the
20	state, but without the use of local property tax revenues.
21	Local property taxes may be used to fund facilities and
22	equipment and to secure and pay debt to finance public school
23	capital facilities.
24	Sec. 2. [SUBMISSION TO VOTERS.]
25	The proposed amendment must be submitted to the people at
26	the 1996 general election. The question submitted is:
7	"Shall the Minnesota Constitution be amended to require

19

```
that operating funds for public schools come from sources other
    than local property taxes?
 3
                                        Yes .....
                                        No ....."
          Sec. 3. Minnesota Statutes 1994, section 270.52, is
    amended to read:
 6
 7
         270.52 [COSTS OF MAKING ASSESSMENTS.]
 8
         The cost of making any assessment provided in sections
    270.41 to 270.53 shall be charged to the assessment district
10
    involved. The county auditor shall certify the costs incurred
    to the appropriate governing body not later than September
    August 1 of each year, and if unpaid as of October-10 September
12
    1, the county auditor shall levy a tax upon the taxable property
13
    of such taxing district sufficient to pay such costs. The
14
15
    amount so collected shall be credited to the general revenue
16
    fund of the county.
         Sec. 4. [EFFECTIVE DATE.]
17
18
         If the amendment proposed by section 1 is adopted by the
```

voters, the amendment is effective July 1, 1998.

Senator Hottinger introduced--

S. F. No. 1556 Referred to the Committee on Taxes and Tax Laws

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A bill for an act
 1
           proposing an amendment to the Minnesota Constitution
           by adding sections to article X; dedicating a portion
 3
           of the sales tax to property tax relief for property taxpayers in cities and towns; limiting property taxes
 5
           levied for public schools; amending Minnesota Statutes 1994, sections 124A.23, subdivisions 1 and 2;
 6
 7
          273.1398, subdivisions 6 and 8; 275.07, subdivisions 1 and 1a; 276.04, subdivision 2; 290A.01; 290A.07, subdivision 3; 290A.23, subdivision 3; 297A.01,
 8
 9
10
           subdivision 3; 297A.25, subdivisions 8 and 9; and
11
           297A.44, subdivision 1; proposing coding for new law in Minnesota Statutes, chapter 16A; repealing
12
13
14
           Minnesota Statutes 1994, sections 273.1398,
           subdivisions 2 and 2c; 273.166; 290A.04, subdivision
15
16
           2h; 297A.01, subdivision 18; and 297A.25, subdivision
17
           10.
    BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
19
                                       ARTICLE 1
20
                             CONSTITUTIONAL AMENDMENT
           Section 1. [CONSTITUTIONAL AMENDMENT PROPOSED.]
21
22
           An amendment to the Minnesota Constitution, adding sections
    to article X, is proposed to the people.
24
           If the amendment is adopted, the sections will read as
    follows:
25
26
           article X, section 9, will read:
27
           Sec. 9. A permanent property taxpayers' trust fund is
28
    established in the state treasury. The fund consists of the
29
    revenues derived from:
30
           (1) a sales and use tax at a rate of 1.25 percent on all
    taxable sales, excluding motor vehicles; and
```

```
1.
         (2) penalties and interest paid with respect to the taxes
    in clause (1).
 3
         Funds in the property taxpayers' trust fund shall be
    appropriated in the manner prescribed by law solely for property
 5 tax relief for property taxpayers. Fifty percent of the fund
    shall be distributed to cities through a program designed to
    compensate for differences in revenue need and differences in
    property wealth among cities, and 50 percent of the fund shall
    be distributed through a program designed to provide property
    tax relief directly to homeowners and renters.
         article X, section 10, will read:
11
         Sec. 10. The legislature may levy a tax on all taxable
12
    property to help meet its duty under article XIII, section 1, to
    establish a general and uniform system of public schools. The
    annual state property tax levy for public schools shall not
    exceed .75 percent of the market value of the total taxable
    property in the state. All other property tax levies for public
    schools are prohibited, except for levies imposed by local
    school districts with voter approval at a general election to
   pay for capital construction and capital improvements of school
21 facilities and referendum levies already existing. The
   legislature by law shall provide for an equal amount for the
   public education of each student in similar circumstances,
   except the legislature may allow more funds for school districts
25 spending more at the adoption of this amendment until each
   school district in Minnesota spends the same amount for each
   student in similar circumstances.
27
28
         Sec. 2. [SUBMISSION TO VOTERS.]
29
         The proposed amendment must be submitted to the people at
   the 1996 general election. The question submitted shall be:
         "Shall the Minnesota Constitution be amended to limit state
31
   and local property taxes for public education and dedicate 1.25
   cents of the sales and use tax to a property taxpayers' trust
   fund to be used for property tax relief for property taxpayers
```

Yes

36

of cities and towns?

Principles of Property Tax and Education Funding Reform

- 1. Reduce reliance on property taxes. Reform should reduce the state's reliance on property taxes to fund government services, and not substantially increase property taxes on any taxpayers. If the state decides to reduce property taxes for schools, it should not raise other property taxes to pay for it (see Graph 1).
- 2. Tax and service equity. Reform must reduce the disparities in tax rates and services between high wealth and low wealth cities, and between cities and towns. As shown in Graph 2, these disparities will increase without a program like LGA. Even if LGA is taken to help pay for eliminating school levies, property taxpayers in lower-wealth communities could face higher property taxes for fewer basic services (see Graph 3).
- 3. Permanent relief, informed choice. Any tax increase enacted to reduce property taxes for K-12 education funding must be tied to a constitutional amendment permanently limiting property taxes for schools. This is the only way to guarantee long-term property tax relief and school funding equity.
- 4. School funding equity. Reform must guarantee that students in similar circumstances will be funded equally throughout the state. The current system allows large inequities (see Graph 4). Reform which substantially increases the state's share of total K-12 education spending would need to reduce these inequities or it would be found unconstitutional.
- 5. Educational improvement. The state has substantially increased its funding for K-12 education since 1991 (see Graph 5). If the state is going to raise taxes to spend even more on K-12 education, it must dedicate any new money for identifiable educational improvements.

Principles of Property Tax Reform

Pappas (S.F. 1392) Hottinger (S.F. 1556) Hottinger (S.F. 1557) No Novak (S.F. 1568) Runbeck (S.F. 1782) No

Property Tax Reform Proposals

S.F. 1392 (Pappas)

- ◆ Proposal developed by the Joint Property Tax Advisory Committee of Ramsey County, the City of St. Paul and the St. Paul school district.
- ♦ Eliminates city HACA and the current LGA program, and uses the funds for a new city equalization aid and a need-based aid.
- Establishes a Local Government Finance Reform Commission.

S.F. 1568 (Novak)

- ◆ Developed for the Minnesota Education Association.
- ♦ Eliminates existing LGA, HACA and DRA.
- Calls for study on whether aid required for low-wealth or high-need communities.
- Raises over \$2.3 billion of additional state revenue per biennium to reduce the reliance on property taxes to fund schools:
 - broadens sales tax base to most goods and services;
 - state property tax on businesses to bring their effective tax rate to 3% (no state tax imposed if the local tax alone exceeds 3%);
 - new business activities tax.
- ♦ Eliminates most K-12 education property tax levies, except for referendum levies and capital levies.
- ♦ Eliminates the property tax classification system.
- ♦ Would freeze local governments' property tax rates at the 1995 level. A referendum would be required to exceed those rates.

S.F. 1557 (Hottinger)

- ◆ Does not affect LGA.
- ◆ Establishes state policy for property tax relief:
 - reduce disparities in property tax burdens that are due to differences in property tax wealth;
 - reduce property tax burdens on low and moderate income homeowners and renters;
 - promote industrial development.
- ♦ Phases out HACA beginning in 1997.
- ◆ HACA money is put into an income-adjusted homestead credit, a renter's credit and a property tax credit for new industrial development.

S.F. 1556 (Hottinger)

- Contains a constitutional amendment and revenue-raising provisions to implement it.
- ◆ Ties LGA funding to a constitutionally dedicated sales tax. Does not change formula.
- ♦ Eliminates HACA.
- ♦ Broadens sales tax base to increase state funding for K-12 education by over \$650 million the first year, and over \$950 million in subsequent years. The tax would only become effective if voters approve the constitutional amendment.
- Constitutional amendment would be submitted to voters at 1996 election. If adopted by the voters this constitutional amendment would:
 - limit state property taxes for schools to 0.75% of total taxable market value (currently about 1%)
 - prohibit all other property tax levies for schools, except for:
 - referenda levies already existing
 - levies approved by voters to pay for capital construction and capital improvements of school facilities
 - provide over time an equal amount for the public education of each student in similar circumstances
 - establish a property taxpayer's trust fund with revenues from 1.25¢ of the expanded sales tax.
 - 50% of this fund would be for the Homestead and Renter's credits.
 - 50% of this fund would be for LGA.

S.F. 1782 (Runbeck)

- ◆ Essentially the Minnesota Taxpayers Association's reform plan from 1992, with some adjustments.
- ♦ Establishes a new LGA formula for large cities (the Ladd formula) and limits the total aid distribution to \$150 million nearly \$200 million less than current law.
- ♦ Eliminates HACA and Disparity Reduction Aid.
- Reduces the general education levy to \$727.8 million in 1997 and subsequent years (a \$375 million reduction), cuts school transportation levies by \$38 million for these years, and makes many other changes in property taxes and administration.
- ♦ Redefines major class rates and reduces the number of class rates to three:
 - 1% for agricultural property
 - > 2% for "residential" property (homes, apartments, and most cabins) and the first \$100,000 of commercial/industrial value
 - 4% for commercial/industrial property value over \$100,000
- Requires that refunds be paid directly to homeowners in the form of vouchers payable to either the owner's escrow agent or the county treasurer for payment of taxes.
- Replaces property tax refunds with an income adjusted homestead credit, and raises thresholds and refund amounts.
- Authorizes service charges on some tax-exempt properties for use of basic public services (e.g. police, fire).
- ◆ Appropriates \$28.2 million for community health services in FY 1997.

Why Support a Constitutional Amendment?

A constitutional amendment is the *only* way to:

- permanently cut school property taxes and shift the cost of funding schools to non-property tax sources;
- break the cycle of increased local property taxes followed by increased state spending;
- provide fair state funding for all school children;
- preserve LGA; and
- preserve homeowner and renter relief.

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Why support a constitutional amendment?

Minnesota's current school funding system is unfair, overly dependent on property taxes, and leads to excessive school and state spending. The state needs to take responsibility for the K-12 spending problem redesign of the system, but it cannot do that without putting a lid on school districts' ability to increase property taxes. The only way to make sure that lid stays on is with a constitutional amendment.

A constitutional amendment is necessary to implement a large change in K-12 education financing. However, the House's constitutional amendment provides no assurance of permanent property tax relief, and could weaken the tax and service equity in our current system.

The state should send the voters a constitutional amendment which does the following:

- Guarantees permanent tax relief by limiting state and local property taxes for schools. This would increase the accountability of the state for K-12 education and enable local school boards to concentrate more on their efforts on education, rather than education funding;
- Dedicates money for the LGA and the Homestead Credit programs to preserve tax equity. This will prevent the state from cutting property tax relief programs, resulting in property tax increases in cities and counties to fund schools;
- Gives voters a clear choice between property taxes and some other identified tax to fund schools; and
- Guarantees school equity by providing for the same spending in all school districts, regardless of tax base.

November 8, 1995

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Hottinger Reform Objectives

Schools

- End school dependence on local property taxes
- Permanently reduce reliance on property taxes to fund schools
- Provide fair state funding for all children, regardless of school district boundaries

Property Tax

- Cut school property taxes by \$600 million
- Replace unlimited local property taxing authority with a constitutionally limited state property tax
- Make Minnesota's economy more competitive by changing the way businesses are taxed (cut property taxes, repeal alternative minimum tax and tax on capital equipment and farm machinery, cut classification rates on rental and industrial property)

Summary of Preliminary Proposal

- Proposed constitutional amendment would eliminate all school property taxes except for:
 - existing excess levy referenda,
 - local levies for capital expenditures and debt service, and
 - a state property tax not to exceed .75% of market value.
- Proposed constitutional amendment would dedicate a portion of the sales tax to LGA and to homeowner and renter relief.
- ♦ Raises \$600 million in state revenues to reduce school property taxes. Revenue will probably be raised through sales tax base expansions and new business taxes which offset the school property tax reductions received by businesses.
- ◆ Eliminates HACA.
- Reduces the class rate on non-homestead residential properties from 2.3% to 2.0%.
- Reduces the class rate on apartments from 3.4% to 3.0%.
- Reduces the class rate on industrial properties from 4.6% to 4.0%. The class rate for commercial properties would remain at 4.6%.
- ◆ Establishes a refundable credit that would be claimed on the income tax form, similar to the Earned Income Tax Credit. The credit is intended to offset the increased sales taxes paid by low-income wage earners.
- ◆ Uses timing of revenue changes to pay off school levy recognition shift costs.

HOUSE/SENATE SUBCOMMITTEE ON SCHOOL FUNDING AND PROPERTY TAX REFORM MONDAY, NOVEMBER 27, 1995 ST. CLOUD CIVIC CENTER 7:00 PM

The following subcommittee members were present: Representatives: Rest, Carlson, Winter, Seagren, Ness and Senators: Johnson, DJ, Belanger, Hottinger, Pogemiller, Olson, Reichgott Junge, Scheevel. Also present were: Representatives: Opatz, Schumacher and Senators Bertram and Kleis.

Representative Ann Rest, Chair, called the meeting to order at 7:15 p.m. She introduced herself and requested members of the subcommittee introduce themselves and indicate the areas they represent. Representative Rest referred to the agenda, please see Attached, and introduced:

Mayor Charles Winkleman, St. Cloud, who welcomed the subcommittee the community. He expressed thoughts on the need to sit down with groups to attain property tax reform and work together to resolve current inequities. Mayor Winkleman discussed school funding, market values and tax capacities. He concluded his testimony with remarks indicating this is a non-partisan issue and someone must take the lead.

David Kueffler, owner of a small management company of apartments in St. Cloud and around the state, talked about tax relief for multi-housing and apartment taxes. Mr. Kueffler provided examples of tax inequities and described the current system as unfair. He requested changes in tax rates. Mr. Kueffler responded to questions from members of the subcommittee.

Rose Arnold, Stearns County Commissioner, thanked the subcommittee members for coming the St. Cloud. She talked about the Association of Minnesota Counties approval of a commission to study local, state and inter-governmental agencies. Commissioner Arnold emphasized the need for reform on school funding the property taxes. There was further discussion on health and human services budget, federal budget cuts, mandates, agricultural credit, homestead credit, LGA and HACA aid. She responded to inquiries from subcommittee members.

Representative Rest, Chair, introduced legislators upon their arrival, including: Senators David Kleis, Ember Reichgott Junge and Representatives Schumacher and Lyndon Carlson.

Michael Helgesen, Gold'n Plump Poultry, addressed the subcommittee members. He distributed a hand-out entitled, "Minnesota/Wisconsin Real Estate Tax Comparison", please see Attachment #1. Mr. Helgesen reviewed the hand-out and responded to questions from members of the subcommittee. There was further discussion on personal property taxes, health care costs, quality of workers and workers comp. A request was made that Mr. Helgesen provide actual costs for health care and property tax factors and differentials.

Gary Marsden, St. Cloud, testified before the subcommittee. He distributed a hand-out which includes a property tax statement for Marco Properties, please see Attachment #2. Mr. Marsden provided suggestions for members of the subcommittee pertaining to business taxes versus homesteaded properties. He referred to the tax system and inequities, the need to fix the system. Reference was made to market values and the need for competition in the marketplace, small business needs and property tax issues as they relate to surrounding states.

Representative Rest, referred to an article from the "New Yorker" regarding lower and middle income people. She indicated she was just given the article and recommended individuals may want to read.

November 27, 1995 Page 2

John Wirtz, Teacher from Apollo High School, St. Cloud, referred to funding of education. He talked about the recent operating levy referendum. Mr. Wirtz referred to previous testimony and described the need to put the figures into the proper context. He described the need for stability in funding education and made reference to the differences in needs today as opposed to the past. He responded to questions from members of the subcommittee.

Bob Bogart, Superintendent from Belgrade, Brooten, Elrosa School District, testified before the subcommittee. He referred to education, cost containment and PELRA. Superintendent Bogart described the need to take into consideration the inequities. He responded to questions from members of the subcommittee. There was further discussion on the imbalances in labor and management.

Representative Rest, provided closing remarks and thanked everyone for attending the meeting.

The meeting adjourned at 9:00 p.m. The meeting was taped.

Respectfully submitted,

Sue Larson Legislative Assistant to Senator Doug Johnson

HOUSE/SENATE SUBCOMMITTEE ON SCHOOL FUNDING AND PROPERTY TAX REFORM

November 27, 1995

7:00 p.m.

St. Cloud Civic Center 10 Fourth Avenue South St. Cloud, MN

AGENDA

Representative Ann Rest and Senator Doug Johnson - Introductions & Preliminary Comments

Charles Winkleman, Mayor, St. Cloud

David Kueffler, Minnesota Multi-Housing Association

Bonnie Klitzke, Minnesota Multi-Housing Association

Rose Arnold, Stearns County Commissioner

Jerry Horgan, Superintendent, Ogilvie School District



Gold'n Plump Poultry, Inc. Minnesota/Wisconsin Real Estate Tax Comparison 1994 Estimated Market Value and Taxes Payable

· · · · · · · · · · · · · · · · · · ·	GNP Average Property Tax Rate	Property Tax
Minnesota Property Tax on Three GNP Industrial Class Properties	5.6520%	\$206,496
Wisconsin Property Tax on Three GNP Industrial Class Properties	3.5830%	134,795
Tax Savings - Minnesota Industrial Class Property Taxes at Wisconsin Rates		<u>\$71,701</u>
Percent Savings - Minnesota Industrial Class Property Taxes at Wisconsin Rates		<u>34.72%</u>



EARNS COUNTY
CLOUD CITY
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PROPERTY DESCRIPTION - FOR

PROPERTY DESCRIPTION - FOR TAX PURPOSES ONLY IE LEGAL DESCRIPTION OF YOUR PROPERTY MAY DIFFER) USEVELT PLACE ADD T-001 BLOCK-008
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1995

MARCO PROPERTIES AND LEASING 30CO DIVISION ST ST CLOUD MN 56301-3819

4. READ OTHER SIDE FOR PENALTY RATES AND OTHER IMPORTANT INFORMATION.

5. MAKE ADDRESS CORRECTIONS ON THE "GOLD" COLORED STUB OF "STATE COPY".

You may be eligible for one or even two refunds to reduce your property tax.

Read the back of this statement to find out how to apply.

is amount on Form M-1PR to see if you're eligible for a property tax refund

.058 ~ 5.8% MV

PRIN

MAKE CHECKS PAYABLE AND MAIL TO:

HENRY J. KOHORST. STEARNS COUNTY AUDITOR-TREASURES P.O. BOX 728 • ST. CLOUD, MN 56302-0728 PHONE: 612-656-3870

lugust 15. If pox is checked, you owe delinquent taxes and are not eligible Use this amount for the special property tax refund on schedule 1 of Form M-1PR **PAYABLE 1994** PAYABLE 1995 YOUR PROPERTY TAX AND HOW IT IS REDUCED BY THE STATE 163,245,24 163,310.01 Your property tax before reduction by state-paid aids and credits 74,653.24 73,214.01 Aid paid by the State of Minnesota to reduce your property tax A. Homestead and Agricultural credit paid by the State of Minnesota to reduce your property tax B. Other credits paid by the State of Minnesota to reduce your property tax 88,592.00 90,096.00 Your property tax after reduction by state-paid aids and credits . WHERE YOUR PROPERTY TAX DOLLARS GO 26,081.50 25 • 477 • 49 County .. 21,721.43 21,612.22 City or town School district 0742 173.22 1,201.61 A. Excess levy referenda tax 39,034.01 40,514.30 B. Remaining school tax A. ATS D 174.60 166.25 Special taxing districts B. TRANSI 1.050.39 1,028-13 COTHERS 356.85 96.00 D. Non-school voter approved referenda levies 88,592.00 90.096.00 Total property tax before special assessments Special assessments added to this property tax bill ... 88.592.00 90.096.00 '9 TOTAL PROPERTY TAX AND SPECIAL ASSESSMENTS FIRST HALF DUE SECOND HALF DUE MPORTANT NOTES REGARDING THIS PROPERTY TAX STATEMENT: 1ST HALF PAID 1. AMOUNTS OF \$50,00 OR LESS AND PERSONAL PROPERTY MUST BE PAID IN FULL. MAY 15 OCT03ER 15 CK# 2. NO RECEIPT SENT UNLESS REQUESTED - YOUR CANCELLED CHECK IS YOUR RECEIPT. 45.048.00 45,048.00 3. PAYMENT IS VOID IF CHECK GIVEN IN PAYMENT IS NOT HONORED. DATE

2ND HALF PAID

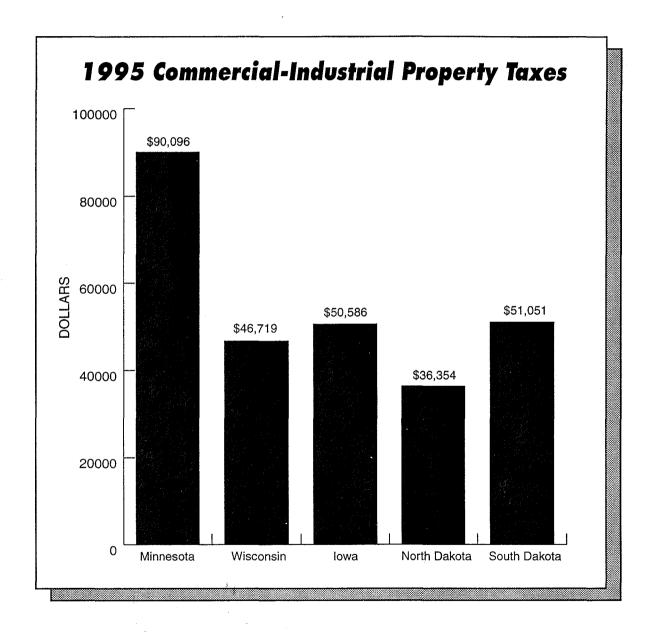
CK#

DATE

MINNESOTA—THE LAND OF 10,000 TAXES

Minnesota commercial-industrial (C-I) property taxes collected on real estate used for business purposes far exceeds those of Wisconsin, Iowa, and North or South Dakota.

The city assessor's estimated market value on our property in 1995 is \$1,547,000. Our property taxes are \$90,096 (5.8% of market value). The average homestead pays 1.24%.



The state determines the tax capacity by multiplying the *class rate* for a property by its market value. Local governments then multiply this capacity by their local tax rate to determine the actual property taxes. A property's effective tax rate is the actual tax.

The high cost of Minnesota government affects **all** of us. Challenge your elected officials to explain why!

Property Tax and K-12 Education Finance Reform Bills Table of Contents

Property Tax Aspects of Tax Reform Proposals

Bills	Page '	Bills	Page
H.F. 1844 - Rep. Ann H. Rest	1-10	H.F. 1844 - Rep. Ann H. Rest	17-20
S.F. 1556 - Sen. John Hottinger	1-10	S.F. 1556 - Sen. John Hottinger	17-20
S.F. 1684 - Sen. Ember Reichgott Junge	1-10	S.F. 1684 - Sen. Ember Reichgott Junge	17-20
S.F. 1568/H.F. 1854 - Sen. Steve Novak/Rep. Dee Long.	. 1-10	S.F. 1568/H.F. 1854 - Sen. Steve Novak/Rep. Dee Long	17-20
H.F. 1545 - Rep. Steve Kelley	11-16		21-22
S.F. 1782 - Sen. Linda Runbeck	11-16	S.F. 1782 - Sen. Linda Runbeck	21-22
S.F. 1557 - Sen. John Hottinger	11-16	S.F. 1557 - Sen. John Hottinger	21-22
S.F. 1505 - Sen. Steve Novak	11-16	S.F. 1505 - Sen. Steve Novak	21-22
Issues:		Issues:	
1. Designation of new trust fund to finance aid to local	government	1. Proposed constitutional amendment affecting K-12 education finan	ice
2. Restructure system of distributing property tax relie	f aids to local gov't units	2. State-mandated and state-limited school district levies	
3. "Additional" levy authority		3. Referenda levies	
4. Modifications to LGA formula		4. State education aids decreased	
5. Modifications to HACA formula and other minor cre	edits	5. State education aids increased	
6. Property tax refund: direct relief to the property tax	payer	6. New state education aids	
7. Tax credits to commercial/industrial and utility prop	erty	7. Source of funds for increased or new state education aids	
8. "Excess" municipal levy referenda			
9. Class rate restructuring			
10. Limitations on levies, market values, tax rates, etc			
11. Property tax statements / Truth in Taxation statements	ents		
12. Timing of tax payments	en de la companya de En la companya de la		
13. Other state appropriations for property tax relief			
14. Tax increment financing implications		Prepared by:	
15. Fiscal disparities		Matt Shands, House Tax Committee Fiscal Staff	
16 Fetablishment of new took force		Rill Conners House Tay Committee Fiscal Staff	

	HF 1844	SF 1556	SF 1684	SF 1568 / HF 1854
ISSUES	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

1	Designation of New Trust Fund to Finance Aid to Local Government	None	Passage of the constitutional amendment would also add two new sections to Article 10. It would establish a fund to finance property tax relief aid payments to city and towns and direct tax relief to renters and homeowners. The fund is supported by dedication of 1.25% of sales tax revenues. One half of the proceeds accruing to the fund are dedicated to increased funding to cities and towns through the existing Local Government Aids (LGA) program. The remaining half of the proceeds to the fund are dedicated to a "homestead credit	None	None
			are dedicated to a "homestead credit account" which will provide for increased funding for the existing property tax refund (PTR) programs for both homeowners and renters. The sales tax base is also broadened to include certain clothes, and certain personal and professional services.		

	HF 1844	SF 1556	SF 1684	SF 1568 / HF 1854
ISSUES	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

2.	Restructure System of Distributing Property Tax Relief Aids to Local Units of Government	Not addressed	A new "Property Taxpayers Trust Fund" is created and would finance property tax relief aid payments to city and towns and direct tax relief to renters and homeowners. The fund is supported by dedication of 1.25% of sales tax revenues. One half of the proceeds accruing to the fund are dedicated to increased funding to cities and towns through the existing Local Government Aids (LGA) program. The remaining half of the proceeds to the fund are dedicated to a "homestead credit account" which will provide for increased funding for the existing property tax refund (PTR) programs for both homeowners and renters.	The Board of Government Innovation and Cooperation is authorized to establish a pilot project whereby the Board can provide special grants to between 2 and 4 "grantees" who would propose an Aid Distribution Council (ADC) which would determine the allocation of aids to non-school local units of government for aids payable in 1997 and 1998. At least one "grantee" must be located in a metro area county and one must be located in a non-metro county. The ADC must be composed of local elected officials. The ADC is responsible for allocating property tax relief "block grants" to the local governments within the county. The block grants are equal to the sum of LGA, HACA, Disparity Reduction Aid, and Attached Machinery Aid, and an additional amount to be determined by the Board of Innovation and Cooperation. (An appropriation of \$500,000 is made to the board for this purpose.) The ADC is required to hold three public hearings, and must make its final distribution decision by July 1 of the year prior to the aid distribution. No more than half of the block grant may be distributed to local governments within the county in proportion to existing aid distribution, the remainder must be distributed on the basis of the formula determined by the ADC.	This section of the bill provides for state aid to be paid to local governments "on the behalf of the property owner" for those types of property where increases in taxes would otherwise occur from the new classification structure. The bill specifically mentions three types of property whose taxes would be increased without the implementation of the "tax freeze" that this provision facilitates. These are owner occupied homes, homesteaded agricultural land, and small resorts. The state would pay the greater of A) 1996 proposed payable taxes less 1995 current law payable taxes, or B) the 1996 proposed payable taxes less 1.5% of the payable 1996 market value. (Option B would provide particular benefit to higher valued homes throughout the state.)

	HF 1844	SF 1556	SF 1684	SF 1568 / HF 1854
ISSUES	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

3.	"Additional" Levy Authority Granted to Local Governments	None	None	Beginning with taxes payable in 1998, the Aid Distribution Council (ADC) in each county may impose its own property tax levy on all taxable property within the county. The rate of the tax must be set at a level that will raise no more than an amount equal to 25% of the cost of providing "core services" by all local governments including school districts within the county. "Core services" are defined by the legislature. The proceeds of the tax must be distributed by the county treasurer to local units of government within the county as allocated via the formula established by the aid distribution council (in the same manner that property tax relief aids are distributed.)	None
4.	Modifications to LGA Formula	Not addressed	Half of the revenue to the Trust Fund which is established contingent upon the approval of the constitutional ballot would be distributed to local governments under MS 477A, the LGA statute. The constitution would be amended to distribute aid to cities "through a program designed to compensate for differences in revenue need and property wealth" No specific language modifying the current LGA formula is included in the proposal.	The current LGA formula is repealed effective June 30, 1997. At that time, all former LGA dollars would be distributed in the form of a block grant by the ADCs. As a substitute, the bill provides that a new aid called "core services aid" is provided to counties, cities and townships. The amount of the aid provided is equal to 40% of the local government unit's cost of providing the core services in excess of its core services local effort amount. In effect, this proposal adopts a "general education aid approach" to providing aid to municipal governments to provide for funding services determined to be "core services".	The current LGA formula is repealed. The Commissioner of Revenue is directed to complete a study assessing the comparative tax bases, tax efforts, and state aid amounts of local government units in the state. The Commissioner of Revenue then reports to the Legislative Commission on Planning and Fiscal Policy. The Commissioner is authorized to "make any recommendations the commissioner deems pertinent" to the LCPFP concerning the state local fiscal relationship. No specific mechanism is proposed to replace the repealed LGA formula.

	HF 1844	SF 1556	SF 1684	SF 1568 / HF 1854
ISSUES	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

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5.	Modifications to HACA Formula and Other Minor Credits	Not addressed	HACA is eliminated, thereby freeing up revenues to be applied to direct property tax relief to homeowners and renters and for an expanded LGA program.	The current HACA program is repealed effective June 30, 1997. At that time, all former LGA dollars would be distributed in the form of a block grant by the ADCs. As a substitute, the bill provides that a new aid called "core services aid" is provided to counties, cities and townships. The amount of the aid provided is equal to 40% of the local government unit's cost of providing the core services in excess of its core services local effort amount. In effect, this proposal adopts a "general education aid approach" to providing aid to municipal governments to provide for funding services determined to be "core services".	HACA is repealed. Of the total savings generated from eliminating HACA (roughly \$875 million in basic non-school HACA in FY 96-97), \$500 million is appropriated to K-12 funding, and \$100 million is appropriated to Higher Ed funding. The bill includes intent language clarifying that enough resources are provided to schools to ensure that school districts will levy property taxes for capital expenditures and authorized levy referenda only. The bill also repeals the following minor credits: power line credit, disparity reduction credit, taconite homestead credit, and the supplemental homestead credit.
6.	Property Tax Refund: Direct Relief to the Property Taxpayer	Not addressed	Half of the revenues generated to the "taxpayers' trust fund" by the 1.25% sales tax are distributed directly to homeowners and renters through a program providing direct property tax relief. The refund provided to homeowners and to renters would be paid out of an account called the "homestead credit account".	Not addressed	No specific changes are proposed to the existing PTR schedule. The owners of small resort property would also become eligible for the property tax refund, since the bill provides that small resorts be included in the same classification as homestead property. The bill repeals the exclusion that elderly and disabled persons can claim to reduce their household income by an "exemption amount" when applying for the property tax refund.

	HF 1844	SF 1556	SF 1684	SF 1568 / HF 1854
ISSUES	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

Utility Property business prope properties that effective rate if 6% (on value if receive a tax for by shifting Properties wood than the class if any taxing jurit total local tax. The bill also p locacted in low effective rate if and 5.5% on he tax increases a effect. These otherwise have instead receive property receive rate rate restructuri. The bill has two regarding utility personal prope property mean by the state. (I property is plain to the year 2006.)	designated for C/I property		Not addressed	Not addressed	7. Tax Relief To
properties that effective rate if copy on value is receive a tax re for by shifting Properties wou than the class in any taxing jurit total local tax in the class in the clas	ne effective tax rate for all			·	
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in the year 200	. (The class rate on all utility				
	phased down from 4.6% to 3.5% 2000.) In article 5, the property				
	y personal property is repealed.				
	ost of these C/I and utility				
	x relief initiatives is estimated at 00 million in the first year.				

	HF 1844	SF 1556	SF 1684	SF 1568 / HF 1854
ISSUES	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

8.	"Excess" Municipal Levy Referenda	Not addressed	Not addressed	Not addressed	A levy limit is established for taxes payable in 1996 and 1997 at the amount levied "in the previous year" plus any HACA, Equalization Aid, Local Government Aid, and Disparity Reduction Aid it received in the previous year.
					The city or county may increase its levy above the limit if the voters pass a referendum. The levy increase is spread in the same manner as the regular levy, on the basis of tax capacity. An approved levy increase is effective for one year only.
					(A summary of the bill states that the author's intent is actually a tax <u>rate</u> limitation, rather than a levy limitation.)

	HF 1844	SF 1556	SF 1684	SF 1568 / HF 1854
ISSUES	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

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9.	Class Rate Restructuring	Not addressed	Not addressed	Not addressed	The concepts of tax capacity and tax capacity rates are repealed. Class rates are only relevant on classes where a new "state property tax" is imposed, i.e. business property. All property not assigned a specific class rate is subject to local taxation based on market value only, without differentiation by class. The "state tax rate" is the difference between a state designated class rate, and the sum of the local tax rates.
					Once the system is fully phased in (certain classes like apartments, utilities, non-homestead ag are phased in over 2 years) the classification system is as follows: C/I < \$100,000 and Sub-standard rental housing. 4% C/I > \$100,000
					In addition, for those classifications with a class rate, that rate is equal to the combined state and local rate as a percentage of market value. So for those classes with a class rate, that rate is also the effective tax rate. "Large" resort property and property owned
					by a "non-profit community service organization" are not considered commercial property, and therefore have no class rate. Unimproved property would have no class rate. All rental property, non-homestead farms, and cabins ultimately would have no class rate, but the reduction is phased in over 2 years.

	HF 1844	SF 1556	SF 1684	SF 1568 / HF 1854
ISSUES	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

10.	Limitations on Levies, Market Values, Tax Rates, Etc	Not addressed	None	Payable 1996 market values are frozen at the payable 1995 levels. The payable 1996 market value of any parcel of property is defined as the lesser of the pay 1995 market value plus any new construction market value added in the last year, or the 1996 market value. Payable 1996 local tax rates for all governmental units cannot exceed the comparable rate for taxes payable in 1995. The only exception to the tax rate freeze would be in the event of a natural disaster or tort judgment in which case the local unit of government could appeal to the Commissioner of Revenue for additional levy authority.	The bill calls for a levy limit at payable 1995 levies for cities and counties that can only be exceeded if the voters approve a local referenda. (A summary of the bill states that the author's intent is actually a tax rate limitation, rather than a levy limitation, and that the language needs to be amended to reflect the actual intent.) Limited market value is repealed. Property taxes are determined purely on the basis of actual market value.
11.	Property Tax Statements / Truth in Taxation Statements				The statements are simplified. The following information would no longer be required on the statement: the taxable market value after reductions from limited market value and "This Old House" (the estimated market value is still required), and the sum of major state property tax relief aids. Other changes are contemplated in a summary of the bill, but not incorporated into the bill itself. For example, by 1996, no unit by unit comparison with 1995 would be required, only a comparison of the final property tax payable; The state paid "transition refund" would be included;, and the federal income tax savings from the property tax deduction would be included.
12.	Timing of Tax Payments	Not addressed	Not addressed	Not addressed	Not addressed

	HF 1844	SF 1556	SF 1684	SF 1568 / HF 1854
ISSUES	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

13.	Other State Appropriations for Property Tax Relief	Not addressed	Not addressed	Not addressed	. Not addressed
14.	Tax Increment Financing Implications				A new aid to Tax Increment Financing (TIF) districts is provided that is equal to the difference between the increment received by the district for taxes payable in 1995 and the increment calculated for the district for taxes payable in 1996 and thereafter. The aid is intended to hold existing TIF districts harmless so that they can meet their debt obligations.
15.	Fiscal Disparities	Not addressed	Not addressed	Not addressed	The summary of the bill indicates that the fiscal disparities law is repealed, however, the bill itself does not contain any language to that effect.

·	HF 1844	SF 1556	SF 1684	SF 1568 / HF 1854
ISSUES	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

16.	Establishment of New Task Force	None	None	Two new task forces are proposed in this bill.	None
				A legislative task force is established to study issues relating to local government services and financing. Issues to be studied by the task force include: 1) a proposed definition of "core services" provided by local governments, 2) estimates of the costs of providing those services, 3) refinement of the mechanism for imposition of an excess levy by the ADCs for the purpose of funding "noncore" services, and 4) implementation of "core services" aid to counties, cities and towns.	
		·		Another legislative task force is established to study the recommendations of the Coalition for Education Reform and Efficiency (CERA).	

·	HF 1545	SF 1782	SF 1557	SF 1505
ISSUES	Rep. Kelley	Sen. Runbeck	Sen. Hottinger	Sen. Novak

1.	Designation of New Trust Fund to Finance Aid to Local Government	Not addressed	Not addressed	Not addressed	Not addressed
2.	Restructure System of Distributing Property Tax Relief Aids to Local Units of Government	Not addressed	Not addressed	Not addressed	Local governments who lose tax capacity under the new class rate structure receive "transition aid"; those who gain tax capacity must pay a "levy recapture amount" to the state general fund.
3.	"Additional" Levy Authority	A city could adopt a resolution to impose a service charge to pay for the cost of providing basic public services to statutorily tax exempt property. Basic public services are defined as "police, fire, sanitation, and other similar property-related public services as determined by the resolution of the city".	A city could adopt a resolution to impose a service charge to pay for the cost of providing basic public services to statutorily tax exempt property. Basic public services are defined as "police, fire, sanitation, and other similar property-related public services as determined by the resolution of the city".	Not addressed	Not addressed
4.	Modifications to LGA Formula	Current law "grand fathered" LGA is phased out by 20% per year over 5 years. LGA is distributed on the basis of five factors: population, population decline percentage, pre-1940 housing, per capita crime rate, and percentage of households in poverty.	Applies LGA formula developed by Helen Ladd and associates. Formula is substantially more complex than current law, including cost factors like heating degree days, road lane miles, auto accident rates. The formula uses data on the income of city residents (not property wealth as in current law) as a measure of local capacity to pay for services. The formula also takes into account local spending for public safety, economic and social services, administration, and transportation.	This bill asserts that one purpose of property tax relief under this act is to "reduce disparities in property tax burdens that are due to differences in taxable wealth to ensure that adequate levels of needed public services can be provided in all communities". The bill provides that LGA will continue to be the program implemented to carry out this objective, but no specific formula modifications are proposed.	Not addressed

	HF 1545	SF 1782	SF 1557	SF 1505
ISSUES	Rep. Kelley	Sen. Runbeck	Sen. Hottinger	Sen. Novak

5.	Modifications to HACA Formula and Other Minor Credits	HACA and Disparity Reduction Aid (DRA) are phased out by FY 2001. The phaseout would occur over a five year period, with 20% of the current appropriation being eliminated each subsequent year. Though it is not stated explicitly, the phaseout of HACA and DRA would provide the additional funding necessary to support an expanded income-based property tax refund program, and to provide additional state	HACA and DRA are eliminated in the first year. HACA savings are immediately applied to the general education formula to reduce the reliance of public K-12 funding on the local property tax.	Beginning in pay '97 (FY 1998), HACA is completely eliminated for all special taxing districts. Beginning the following year payable 1998 and each year thereafter, HACA paid to each county, city, and town is reduced by one percent of the net tax capacity of that particular taxing jurisdiction. These reductions are cumulative and permanent.	Not addressed
		resources to school districts.		Savings from the HACA reduction are placed in 2 state funds: one-third is placed in an "industrial property tax credit account" and two-thirds in a new "homestead credit account" (the current PTR program).	

	HF 1545	SF 1782	SF 1557	SF 1505
ISSUES	Rep. Kelley	Sen. Runbeck	Sen. Hottinger	Sen. Novak

6.	Property Tax Refund: Direct Relief to the Property Taxpayer	PTR program is the primary mechanism for providing property tax relief. Beginning in Pay '97, both home-owners and renters with incomes up to \$70,000 can qualify for the refund. The maximum refund is increased from \$440 to \$2,500, and refunds at all income levels exceed current law amounts. A separate refund schedule is established for Pay '96 which provides a lesser maximum refund than the Pay '97 schedule. since savings generated from the proposal in the first year are limited and grow in the out years. Refunds are payable as property tax vouchers.	A new PTR schedule is proposed and called the "income adjusted homestead credit act". The new refund schedule affects homeowners only, and provides a refund up to \$70,000 maximum in household income, and the maximum refund amount is \$1,100. Property tax refunds are payable as property tax vouchers. The current "targeting" property tax refund program is modified to provide a state paid refund to any homeowner whose property tax increases by 15% or more (current law is 12%). The amount of the minimum increase to qualify is changed from \$100 in current law to \$120, and the state will pay for 100% of the excess as opposed to 60% in current law.	The amount of the HACA savings (see section on modifications to HACA) are placed in 2 state funds: one-third is placed in an "industrial property tax credit account" and two-thirds in a new "homestead credit account" (the current PTR program). No specific changes are proposed for the refund formula, only that the HACA savings will "provide increased funding" for direct relief to homeowners and renters.	Not addressed
7.	Tax Relief To Commercial/Industrial and Utility Property	Not addressed	Not addressed	An industrial property tax credit is funded through one-third of the savings generated from the reduction in HACA. The bill provides a tax refund for qualifying industrial properties beginning in taxes payable 1998. Qualifying industrial property means any new or upgraded industrial building (not land) which increases the market value of the structure by at least 25%, and results in at least a 25% increase in the production capacity of the facility. The amount of the credit for a qualifying property is equal to 4% of the market value of the property. No credit can exceed \$50,000.	Not addressed

	HF 1545	SF 1782	SF 1557	SF 1505
ISSUES	Rep. Kelley	Sen. Runbeck	Sen. Hottinger	Sen. Novak

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8.	"Excess" Municipal Levy Referenda	Any county, city, town, or special taxing district whose levy growth from one year to the next exceeds an indexed standard must spread the excess levy against market value rather than tax capacity. The "indexed growth allowance" is equal to the estimated percentage increase in Minnesota personal income as applied in the Price of Government computation.	Not addressed	Not addressed	All local governments which decide to raise additional property tax levies over and above the "basic property tax levy" must be approved by the voters in a general or special election for taxes payable in 1996 and thereafter. The basic property tax levy is computed by multiplying the taxing authority's tax rate in payable 1995 with it's tax capacity for the current year, so tax base growth is included in the basic property tax levy. Any additional levy that is approved must be spread on the basis of market value rather than tax capacity.
9.	Class Rate Restructuring	After it is fully phased in, the bill provides for a 4-class system. The following list shows the class rates that would be in effect for taxes payable in 2001: Farmland	A 3-class system is proposed that would be effective immediately; in other words, the new rates are not phased in: Farmland	One class of property receives a rate reduction under this proposal. Ag land in excess of \$115,000 in market value and over 320 acres would have a new fully phased in class rate of 1.3%, compared to the 1.5% rate under current law. The new rate would be phased in over a four year period.	With the exception of 1st tier disabled homestead, residential homestead taxes are not modified under this bill, but many other classes receive rate increases: "Remaining" Agric. Land (\$115,000 minus value of house and garage) 5% Disabled Homestead < \$32,000 5% 1-3 Unit Apts 2.5% All Seasonal Rec Residential 2.5% C/I < \$100,000

	HF 1545	SF 1782	SF 1557	SF 1505
ISSUES	Rep. Kelley	Sen. Runbeck	Sen. Hottinger	Sen. Novak

10.	Limitations on Levies, Market Values, Tax Rates, Etc	Not addressed	Not addressed	Not addressed	Not addressed
11.	Property Tax Statements / Truth in Taxation Statements	The Truth in Taxation statement must include a notice of excess levy referenda taxes approved in a given municipality. The T-in-T statement must also show comparative statewide average per capita spending per household (in the case of local governments) or per student (in the case of school districts).	Not addressed	Not addressed	The T-in-T statement is modified to incorporate the new terminology provided for in this bill. For example, the T-in-T statement must include: A) information on each parcel's "basic tax" (the "basic tax" is the net tax capacity of a parcel multiplied by the local government's "basic tax rate" which is a function of the current law 1995 payable tax rate); B) the "referendum tax rate" (the "referendum tax rate" is the amount of all referenda levies divided by the total estimated market value of all taxable property in the taxing district; and C) the "referendum tax" (the "referendum tax" is the "referendum tax rate" multiplied by the estimated market value of each parcel of property.
12.	Timing of Tax Payments	All property tax payments would be made in three equal installments as opposed to two as in current law. The tax payments would be due May 15, July 15, and October 15.	All property tax payments would be made in three equal installments as opposed to two as in current law. The tax payments would be due May 15, July 15, and October 15.	Not addressed	Not addressed

	HF 1545	SF 1782	SF 1557	SF 1505
ISSUES	Rep. Kelley	Sen. Runbeck	Sen. Hottinger	Sen. Novak

13.	Other State Appropriations for Property Tax Relief	The bill would gradually increase the appropriation for county Community Social Services Aid from about \$50 million per year under current law to \$101 million by FY 2001. The bill would also provide a new state appropriation for county Community Health Services totaling \$16.9 million in FY 1998 and increasing gradually to \$28.2 million in FY 2002. The bill also provides for the completion of the state takeover of district court financing.	The new appropriation for county Community Health Services is increased by \$28 million for FY 1997.	Not addressed	Not addressed
14.	Tax Increment Financing Implications	The bill gives no indication of how TIF districts would be affected by the class rate changes proposed.	The bill gives no indication of how TIF districts would be affected by the class rate changes proposed.	Not addressed	The bill gives no indication of how TIF districts would be affected by the class rate changes proposed.
15.	Fiscal Disparities	Not addressed	Not addressed	Not addressed	Not addressed
16.	Establishment of New Task Force	Not addressed	Not addressed	Not addressed	Not addressed

	HF 1844	SF 1556	SF 1684	SF 1568 / HF 1854
ISSUE	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

1.	Proposed Constitutional Amendment Affecting K-12 Education Finance	If the Constitutional amendment is adopted by the voters, Article 13 of the state Constitution will prohibit use of local property tax levies to fund most K-12 education costs; After the amendment, the Constitution will permit only public school facilities, equipment, and debt service on capital facilities to continue to be financed with local property tax levies.	If the Constitutional amendment is adopted by the voters, the state Constitution would authorize the Legislature to impose a state property tax to finance K-12 education; After the amendment, the Constitution will limit the state property tax levy to .75% of the total taxable market value in the state; After the amendment, all other property tax levies to fund K-12 education will be prohibited, except for excess levies imposed by local school districts with voter approval to finance capital construction and capital facilities and referenda levies already existing; (but the rest of the bill, which purports to implement the amendment, does not eliminate all education property tax levies except those provided in the amendment; instead, the bill continues to rely on a statemandated local property tax, rather than a state property tax, to fund K-12 education).	If the Constitutional amendment is adopted by the voters, Article 13 of the state Constitution will require the state to fund at least 70% of the cost of "core educational services" provided by the public schools, with "core educational services" to be defined by the Legislature.	Not addressed

	HF 1844	SF 1556	SF 1684	SF 1568 / HF 1854
ISSUE	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

2.	State-Mandated and State- Limited School District Levies	Eliminates all state-mandated and state-limited levies.	Reduces general education levy in FY 1997 and thereafter from \$1.359 billion to \$871 million (general education levy for FY 1997 was \$1.054 billion when bill was proposed, but was increased by 1995 Omnibus Ed. Finance Bill-most of the increase is from moving categorical levies into the general education levy); All other state-mandated and state-limited levies eliminated; (Constitutional amendment eliminates general education levy as well and creates a state property tax to fund K-12 education, but but the rest of the bill, which purports to implement amendment, continues to fund education with state-mandated local levies); Constitutional amendment limits total state (mandated?) levies for education to .75% of statewide total market value.	Not addressed	Not addressed
3.	Referenda Levies	Debt service: Referenda levies for facilities, equipment, or debt to finance capital facilities are permitted, but referenda levies for all other purposes are prohibited. Operating: Prohibited	Debt service: Not addressed Operating: Prohibited, but pre-existing referenda levies allowed to continue; Ambiguous as to whether existing referenda levies that expire under present law are prohibited from being renewed or extended.	Not addressed	Beginning in pay '96, any levy over each school district's "basic property tax levy" (derived from pay '95 tax rate) must be approved by voters and is spread on market value rather than tax capacity.

	HF 1844	SF 1556	SF 1684	SF 1568 / HF 1854
ISSUE	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long

4.	State Education Aids Decreased or Eliminated	Eliminates need for equalization aids and school HACA for state-mandated and state-limited levies; Does not address equalization aid for debt service referenda levies for facilities, equipment, or debt to finance capital facilities; Eliminates need for equalization aids for operating referenda levies.	School HACA eliminated; Equalization aid no longer available for prohibited new operating referenda levies, but continues to be available for existing referenda levies.	Not addressed	Not addressed
5.	State Education Aids Increased	Not addressed	Reduction in general education levy automatically causes an increase in general education aid, but amount of increase intended by author is not clear because 1995 Omnibus Ed. Finance Bill increased the general education levy after this bill was introducedproposed increase would have been \$182 million in FY 1997 if existing law had not been changed.	Beginning July 1, 1995, the first \$100 million of additional biennial unrestricted budgetary general fund balances available after Nov. 1 of every odd-numbered calendar year (over and above the amount necessary to increase the budget reserve and cash flow account to \$500 million) must be deposited in January of the following year in an account to fund "core educational services," rather than used to reduce the property tax recognition shift; This amount is in addition to the \$180 million of the budget reserve and cash flow account that must be dedicated to elementary and secondary education.	Not addressed
6.	New State Education Aids	Implies that state must pay 100% of education costs except facilities, equipment, or debt to finance capital facilities; Ambiguous as to whether education costs that must be 100% state-funded include those presently funded by operating referenda levies and equalization aid on those levies.	State must replace tax revenues from state- mandated and state-limited levies eliminated by the bill; Ambiguous as to whether state must replace tax revenues from operating referenda levies and equalization aid on those levies.	Not addressed	Not addressed

	HF 1844	SF 1556	SF 1684	SF 1568 / HF 1854
ISSUE	Rep. Rest	Sen. Hottinger	Sen. Reichgott Junge	Sen. Novak / Rep. Long
7 Source of Funds	for Increased or Partial funding for increased state K-	12 Partial funding for increased state K-12	2 Not addressed	Not addressed

7.	Source of Funds for Increased or	Partial funding for increased state K-12	Partial funding for increased state K-12	Not addressed	Not addressed
	New State Education Aids education aids from funds made available by		education aids from funds made available by		
	eliminating equalization aids and school		eliminating HACA (school and non-school)	•	
	HACA for state-mandated and state-limited		and equalization aid for prohibited new		
1		levies and equalization aid for prohibited	operating referenda levies;		·
	1 - 1		Balance not addressed.		
		Balance not addressed.			

	HF 1545	SF 1782	SF 1557	SF 1505
ISSUES	Rep. Kelley	Sen. Runbeck	Sen. Hottinger	Sen. Novak

1.	Proposed Constitutional Amendment Affecting K-12 Education Finance Not addressed Not addressed		Not addressed	Not addressed	
2.	General education levy phased down from \$1.359 billion in FY 1996 to \$712 million FY 2002 and thereafter (general education levy for FY 1997 was \$1.054 billion who bill was proposed, but was increased by Omnibus Ed. Finance Billmost of the increase is from moving categorical levie into the general education levy); Basic transportation levy phased down from \$68 million to \$30 million in FY 2002.		billion in FY 1996 to \$712 million in FY 1997 and thereafter (general education levy for FY 1997 was \$1.054 billion when bill	Not addressed	Not addressed
3.	Referenda Levies Not addressed Not addressed		Not addressed	Beginning in pay 1996, any levy over each school district's "basic property tax levy" (derived from pay 1995 tax rate) must be approved by voters and is spread on market value rather than tax capacity.	
4.	State Education Aids Decreased or Eliminated	School HACA and school DRA phased out by FY 2001.	School HACA and school DRA eliminated in pay 1996 (FY 1997).	Beginning in pay 1997 (FY 1998), school HACA is reduced by 1% of net tax capacity each year (reductions are cumulative and permanent).	Not addressed

	HF 1545	SF 1782	SF 1557	SF 1505
ISSUES	Rep. Kelley	Sen. Runbeck	Sen. Hottinger	Sen. Novak

5.	State Education Aids Increased	Reduction in general education levy automatically causes an increase in general education aid, but amount of increase intended by author is not clear because 1995 Omnibus Ed. Finance Bill increased the general education levy after this bill was introducedproposed increase would have been \$342 million in FY 1997 if existing law had not been changed; Basic transportation aid increased in steps (\$38 million increase by FY 2001).	Reduction in general education levy automatically causes an increase in general education aid, but amount of increase intended by author is not clear because 1995 Omnibus Ed. Finance Bill increased the general education levy after this bill was introducedproposed increase would have been \$342 million in FY 1997 if existing law had not been changed; Basic transportation aid increased by \$38 million in FY 1997 and thereafter.	Not addressed	Not addressed
6.	New State Education Aids	Provides for payment of collaboration aid to school districts that cooperate with counties to provide health and social services more efficiently and effectively; Amount of aid is set at \$1.65 per actual pupil unit.	Not addressed	Not addressed	Not addressed
7.	Source of Funds for Increased or New State Education Aids	Funds made available by phasing out HACA (school and non-school) and DRA (school and non-school) by FY 2001.	Funds made available by eliminating HACA (school and non-school) and DRA (school and non-school) in FY 1997.	Not addressed	Not addressed

HOUSE/SENATE SUBCOMMITTEE ON SCHOOL FUNDING AND PROPERTY TAX REFORM TUESDAY, DECEMBER 19, 1995 HASTINGS HIGH SCHOOL 7:00 PM

The following subcommittee members were present: Representatives: Carlson, Winter, Seagren, Ness, Johnson, Alice and Senators: Johnson, DJ, Hottinger, Merriam, Pogemiller, Reichgott Junge, Also present were: Representative Dempsey and Senator Murphy..

Senator Doug Johnson, Chair, called the meeting to order at 7:15 p.m. He introduced himself and requested members of the subcommittee introduce themselves and indicate the areas they represent. Senator Johnson introduced:

Paul Hicks, Hastings City Council, testified before the subcommittee. He referred to concerns on taxes and school funding. Mr. Hicks discussed LGA and HACA, changing in funding for schools and property taxes, market values and residential property taxes. He responded to questions from members.

George May, Governmental Affairs Committee of the Hastings Chamber of Commerce, referred to a long-range study of property taxes on local businesses and local growth. Mr. May referred to Wisconsin and taxes on businesses across the border. He referred to disparities and the expressed a need for change. There was further discussion and he responded to inquiries from subcommittee members.

Joe Harris, Chairman, Dakota County Board of Commissioners, discussed property taxes and school finance reform in the state. He described common concerns as elected officials. Chairman Harris referred to reform and the need to expand reform and he also expressed concerns about federal budget cuts. He provided statistics, and referred to the budget for Dakota County as well as their human services needs.

Elaine Gove, member of Hastings Chamber of Commerce and on the Industrial Park Board, provided a comparison of property taxes and market values on commercial/industrial businesses in Minnesota versus Wisconsin. There was further discussion on including health insurance costs and personal property tax information when making comparisons between the states.

Dick Anderson, prepared a chart on taxes comparing 1989 and 1993 taxes. He referred to seasonal recreational property taxes and provided information on salaries in county schools. Mr. Anderson described inequities in the comparisons and there was further discussion with members of the subcommittee.

Sue Schaar, Vice President of Mid-Continent Corporation Property Management in St. Paul, manages 35 units in Minnesota, North Dakota, and South Dakota. Ms. Schaar addressed the subcommittee and expressed appreciation for the recognition of the problems on property taxes and the need for property tax reform. She provided details on a local apartment building and also provided comparisons from other states. She concluded her testimony indicated there is a real need for change in Minnesota.

Verne Thiel, Landlord from Hastings and St. Paul, testified on the inequities for rental properties. He expressed a need for change and reform in the current property tax system. There was further discussion on maintenance of rental properties.

Jack Horner, Minnesota Multi-Housing Association, spoke before the subcommittee on rental levels and provided examples. Mr. Horner described the history of taxes in Minnesota and referred to homeowners as well as apartment owners. He expressed a need for real reform.

John Conzemius, Secretary/Treasurer of local Farmers Union provided the committee with property tax statements of farmers. He discussed establishing funding for education, talked about fairness and ability to pay, and those using services should pay. Mr. Conzemius distributed a handout from the Minnesota Department of Agriculture and referred to net farm income. He talked about class rates and described the inequities and discrepancies on sales taxes and expressed the need for fairness.

The meeting adjourned at 9:00 p.m. The meeting was taped.

Respectfully submitted,

Sue Larson Legislative Assistant to Senator Doug Johnson

Ann H. Rest State Representative

District 46A Hennepin County



Minnesota House of Representatives

Irv Anderson, Speaker

CHAIR: COMMITTEE ON TAXES

COMMITTEES: PROPERTY TAX AND TAX INCREMENT FINANCING DIVISION; SALES AND INCOME TAX DIVISION; RULES AND LEGISLATIVE ADMINISTRATION; WAYS AND MEANS COMMISSIONS: LEGISLATIVE AUDIT COMMISSION; LEGISLATIVE COMMISSION ON EMPLOYEE RELATIONS; LEGISLATIVE COMMISSION ON PLANNING AND FISCAL POLICY

HOUSE/SENATE SUBCOMMITTEE ON SCHOOL FUNDING AND PROPERTY TAX REFORM

December 19, 1995

7:00 p.m.

Hastings High School 11th and Pine St. Hastings, MN

AGENDA

- 1. Introduction of members.
- Input from local citizens on changes to the school funding/property tax system. 2.
- 3. Member discussion.
- 4. Adjournment.



Agenda House/Senate School Funding & Property Tax Reform Subcommittee Hastings Senior High School

7:00 PM

December 19, 1995

- 1) Introductions & Preliminary Comments Senator Doug Johnson
- 2) Councilperson Paul Hicks, Hastings City Council 437-8866
- 3) Commissioner Joseph Harris, Chairperson Dakota County Board 437-9317, confirmed

Please Lign In For Testimony

Learge May
Elaine Lone

Just anderson - Wright County (* menter taly)

Sue Schnarr Mid Continent Manet. Corps.

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MINNESOTA
AGRICULTURAL
STATISTICS
SERVICE

Agri-View

ISSUE: AV-19-95

MINNESOTA FARM INCOME

RELEASED SEPT. 26, 1995

IN THIS ISSUE:

OUR ANNUAL FARM INCOME ISSUE



<u>SUMMARY:</u> Net farm income received by Minnesota farmers in 1994 returned to a level comparable to 1992. The extremely low income of 1993 was caused by poor crop production. The \$1.8 billion increase in farm inventories in 1994 more than offset the decrease in government payments and increase in farm production expenses.

<u>CASH RECEIPTS</u>: Cash receipts from farm marketings totaled slightly over \$6.5 billion in 1994, 3% more than the 1993 revised value of \$6.3 billion. The value of crops sold increased 19% from 1993. Soybeans, the state's largest crop in terms of cash receipts, increased 26%. Corn increased 31%, while all wheat registered a 20% drop in cash receipts. In contrast, cash receipts from livestock marketings decreased 8% from 1993. Cattle, hogs, sheep and dairy products decreased while poultry increased.

<u>TOTAL GROSS INCOME</u>: Total gross income for Minnesota farms amounted to \$8.9 billion, 2% above the 1993 level.

<u>FARM PRODUCTION EXPENSES</u>: The cost of production increased 7% from 1993 to \$7.5 billion. All expenses were above 1993 except, livestock and poultry, rent paid to landlords and capital consumption charges.

<u>GOVERNMENT PAYMENTS:</u> Government payments to Minnesota farms in 1994 were down 24% from 1993. Payments totaled \$622 million.

<u>NET FARM INCOME</u>: Total net farm income for 1994 was \$1.4 billion dollars, compared to only \$35.4 million in 1993. This compares to \$1.3 billion in 1992.

<u>AVERAGE INCOME PER FARM</u>: The "average" Minnesota farm had gross farm income of \$105,038 in 1994. However, expenses used up \$88,484 of the income, leaving the typical farm with \$16,554 of net farm income in 1994, compared with \$407 in 1993 and \$14,695 in 1992.

Minnesota & U.S. Depts. of Agriculture P O Box 7068 St. Paul, MN 55107 Phone (612) 296-2230 TOTAL INCOME OF MINNESOTA FARMS

	49			IOIVE TH	OUTIL OF THE	1111200111			
	Year	Cash Receipts From Farm Marketings	Government Payments	Non- Money Income 1/	Other Farm Income 2/	Net Change In Farm Inventories 3/	Total Gross Farm Income	Total Farm Production Expenses	Total Netro Farm Income
-					<u>Millio</u>	n Dollars			orang to
	1990	6,888.1	511.8	337.9	312.0	565.5	8,615.3	6,560.5	2,054.8
1.31	1991	7,272.8	435.8	345.3	282.5	-455.9	7,880.5	6.705.8	1,174.7
	1992	6,801.7	422.0	338.2	303.7	54.5	7.920.1	6,626.9	1,293.2
(\$. (4)	1993	6,334.4	823.3	330.1	350.8	-795.1	7,043.5	7,007.9	35.6
iland et dem	1994	6,522.3	622.3	341.1	414.1	1.028.4	8,928.2	7,521.1	1,407.1

- 1/ Includes value of home consumption and housing.
- 2/ Includes income from custom work, machine hire, and recreation.
- 3/ Estimated physical change in crops and livestock owned by farmers, valued at average prices prevailing during the year.

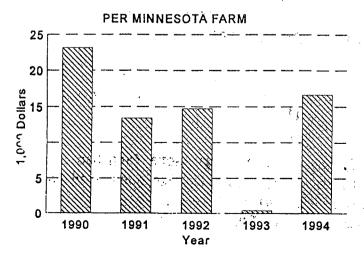
Note: Figures may not add due to rounding.

AVERAGE INCOME PER MINNESOTA FARM 1/

	Year	Number of Farms	Total Gross Farm Income	Farm Production Expenses	Total Net Farm Income
(000	<u>Dollars</u>	<u>Dollars</u>	<u>Dollars</u>
	1990	89	96,801	73,713	23,088
	1991	88	89,552	76,202	13.350
	1992	88	90.001	75,306	14,695
	1993	87	80.957	80.551	407
	1994	85	105,038	88.484	16,554

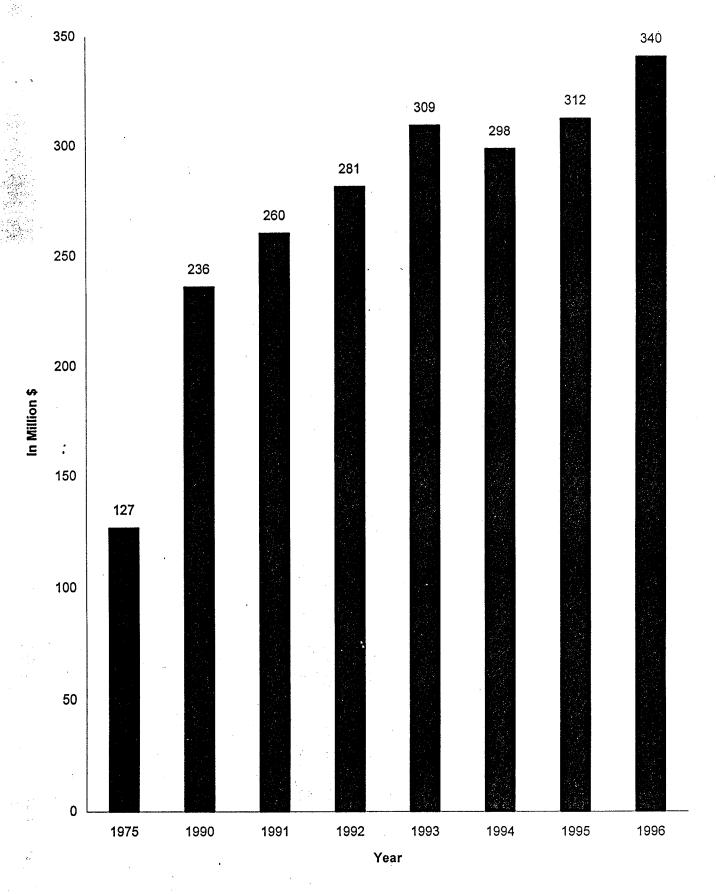
1/ Farms having annual sales of ag products of \$1,000 or more.

AVERAGE INCOME





Total State Agricultural Property Taxes



Source: MN Department of Revenue

550 Farms/Farm Land

90 ACRES of bare land, Blooming Prairie, good corn, bean ground. Also, 40 acres all tillable, in CRP. Durhman Realty, 507-288-9486.

R sale by owner - 20 acre farm 6 br home, 3 irg sheds (1 is 45x45 p, insulated), 20 ml East of Mar-shall, \$165,000/obo, 507-984-5466.

1768 ACRE bareland Mower Cty: 1649 till, good soll, seller will lease back. Norb Hamilton Realty, 507-584-6834.

112 ACRE farm, 94 tillable acres, 4 bdrm home, dairy barn w/milk house & concrete yard, full set of bidgs in good shape w/silo & grain bins, located on biktp rd S of Cresco, IA. Pro-Staff Realty, 319-547-4414.

80 ACRES: 68 tiliable, Red Rock Township, Section 25, Mower County. Les Roifson, 507-356-4917.

148 ACRES, 68 acres tillable, large bdrm home, extra large pole shed, other bidgs incl large barn. \$120,000. F&M Bren Realty, 507-867-3154.

30.41 ACRES - Turkey operation. 5 br, 3 ba home, machine shed, insulated & heated. Creek. Nancy, Turnbull Realty, 507-334-2071.

FARM LAND WANTED

To cash rent or purchase. With or without bldg & equipment. Would consider hiring owner to custom farm.

Reward for successful leads. Excellent references. Reply to:

3206 Yale Ave Winsted, MN 55395

FARMS for sale. Buffalo Cty, 578 acres dairy farm, 212 tillable, Grade A, hog & young stock facilities, newer 4 br ranch house. Black River Falls, 225 acres dairy farm, 160 tillable, 57 stanchlons, silos, bunks, pole sheds, remodeled home. Arcadla Realty & Auction Service, 608-323-7601 or 608-323-7110.

GOODHUE area, 160 acre dairy par-lor operation, offers buyers the sel-dom offered opportunity to purchase a recently constructed double six milking parlor with state-of-the-art equipment, ample silo storage, & well constructed 3 bdrm rambler home (additional land for rent or purchase) Schulz & Company Pagipurchase). Schulz & Company Real-ty, 612-923-4769, Goodhue.

LOOKING to buy farm land. 40 to 160 acres. Prefer buildings, within 15 miles Rochester. Call 507-252-9787.

NEED FARM LAND

Have cash buyers for good quality farmland in Dodge or Goodhue Counties. Can lease back.

Norb Hamilton Realty 507-584-6834

35 ACRE pig nursery/hobby farm io-cated in New Prague, MN w/3+ br, 3 Remodeled in last 4 yrs, 40x120 shed w/40x40 shop, 2 hog barns J0, 34x80). Too much to list. Cali Lirls for details, Realty World-/Kubes,612-445-9110 or 1-800-383-7444.

82 ACRES of farmiand, reasonably priced. Riceville, IA area. Call eve-nings, 515-985-4162.

120 ACRES of tillable farm land, Ver-non township, partial tile. Call Viking Realty, 507-477-2649.

80 A mostly filed, large newer ram-bler, machine shed plus 2 livestock sheds. Located in Salem Twp on a blacktop road. \$175,000. #686243. Burnet Realty, Jim Armstrong, 252-6730.

4 BR home w/garage, outbidgs, on 5+/- A. In a picturesque valley. Great for horses, possible extra Income from outbidgs. \$129,00. #335046. Bur-net Realty, Jim Armstrong, 252-6730.

HOBBY farmi Great hunting, much wildlife surrounds this 4 br home, 7.48 acres, outbuildings, 25 mi to Roch. 598.500. #335019 Burnet Resity

715 Trucks for Sale

1988 CHEV Silverado crew cab dually, 454, 4 spd, all options, full running boards, excellent. 507-932-4557. dir. 1985 CHEVY 4WD, 3/4 ton. AT 350 \$7,100. 507-765-4756.

1985 Chevy pickup, 4x4. Lock-out hubs, 350, new 16.5 tires. \$4,900/obo. 507-545-2827 after 6pm.

1978 CHEV Dually 4x4: AT, PS, PB, 454, new 9' flatbed, exc shape & runner. 507-932-4557 days; 932-5695 eves. 1974 CHEV 1 ton dually: 4 spd, PS, PB, 350, 12' flatbed box, good shape & runner. 932-4557 days; 932-5695 eves.

70 C60 Chev 2½ ton grain truck, 427, runs good, 75% tires, rear end trans good, little rust, \$2,000 or best offer. 507-452-7584.

9 TON Henderson Chief B300R bulk feed body, long auger, \$3,500. Call 319-827-1640.

1986 CHEVY K20 4x4, 350, AT, lock outs, very clean, 507-932-4557 dlr.

outs, very clean. 507-932-4557 dlr.

HARD To Find Models. 94 Ford Explorer, 4 dr, 4WD, XLT, AT overdrive, air, speed & cruise, alum wheels, bucket seats, 16,000 act mi, snow white, remaining factory warr, save thousands. 94 Ford F250 3/4 ton Supercab 4x4 pickup, captain chairs, XLT, 351 V8, trailer tow pckg, like new throughout, just traded on a 95, save thousands. 94 Lincoin Continental Signature Series, 4 dr, power moonroof, leather interior, dual power memory seats, this car has all the amenities you expect to find on a luxury motor car, save almost \$15,000 from new car cost, 14,000 act mi, factory warr. 90 Ford Probe SE, 2 dr, hardtop, AT, air, PW, speed & cruise, cassette, gorgeous coral mist finish, save thousands from new car cost. 94 Ford Explorer, 4 dr, 4WD, here's a special ordered model that has the economical 5 spd overdrive transmission, XLT, captain chairs, CD player, alum wheels, 10,000 act mi, save thousands. 10 - 92, 93, 8 94 Ford Taurus & Mercury Sable, Factory program cars & red carpet lease returns, low mileage, save thousands of dollars from new car cost. 6 - Mini Vans; Ford, Chevs, Caravans, Aerostars, Villagers. 86-93. Priced from \$3,995 on up. Tom Heffernan Ford, Lake City, 612-345-5313. HARD To Find Models, 94 Ford Ex

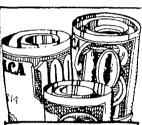
735 Tractors/Trailers

MACK 387 ratio rear end cut off. Alum fuel tanks, Mack 5 sp trans, PS for Mack Cruise Liner, 12,000 lb front axle, doors for Mack Cruise Liner & other misc Mack parts. 608-781-7765.

85 PETERBILT, 9 spd, 300 Cummins, new head, exceptional cond, \$21,500. 6,000 ib Clarklift, pneumatic tires, \$6,500. 2-72 internationals, cab & chassis, 90 Mack cab & chassis, 10,000 gal above ground tanks, \$500 each.

2 40' STEEL grain trailers. Call 507-

1979 WILSON 45' cattle/hog trailer, new 5th wheel tin & brakes, center load w/deck flooring, DOT inspect-ed, asking \$7,500. 507-835-3178 or 835-5756 evenings.



Need Vacation Money? Let Classified Work For You!



800 **Auctions**

AUCTION CALENDAR

As a public service, the Agri News will run a weekly listing of Auction Sales which will be held within the next week. The list is compiled from display auction advertisements (6 inches minimum) which have been or will be run in this classification. Included in the listing is the date of the sale, the seller, site of the auction, the type of auction and the date(s), which the ad(s) ran.

MARCH 11 - James Fett Estate, London, MN; tractors, farm equip, shop equip. Listing:

MARCH 11 - James Fett, London, MN; tractors, trucks, tillage equip, shop equip, misc. Listing:

MARCH 11 - Jim Hinsch, Goodhue, MN; tractors, hay & forage equip, tillage & planting equip, misc. Listing: 3/2

MARCH 11 - Delos & Marjorie Schock, Blue Earth; tractors, trucks, pickup, combine, misc.

Listing: 3/2.
MARCH 11 - Mrs Jerry Kelly, Belle Plaine; tractors, tillage equip, tools, misc. Listing: 3/9.

MARCH 11 - Halama, Jr & Sr. Independence WI; tractors. gravity boxes, feed, cattle & hog equip. Listing: 3/9.

MARCH 11 - Dieterich Farms

LTD, St Ansgar, IA; tractors, livestock & horse equip, shop equip, antiques. Listing: 3/9.
MARCH 11 - Kenneth Seitz,

Melrose; 18 horses; machinery tack, horse trailer, misc. Listing

MARCH 11 - Consignment, Colwell, IA; tractors, vehicle, misc. Listing: 3/9.

MARCH 11 - David & Colleen Adam, Waukon, IA; tractors, grain drill, dairy equip. Listing: 3/9.

MARCH 11 - Carpenter/Smale/Consign, Houston; tractors, loaders, hay equip, trailer. List-

ing: 3/9. MARCH 11 & 12 - Allen Barber, Waseca; Western attire for kids, men & women. Listing: 3/9. MARCH 13 - Clifford & Don Anderson, Mineral Pt, WI; trac-

tors, combine, equipment, List-

MARCH 13 - Daniel Polkow, Springfield, MN; tractors, combine, hog barn, farm implements, car, misc. Listing: 3/9.

MARCH 13 - Ernie & Mary Potter, Exeland, WI; 185 Holsteins, tractors, hay equip, planting & tillage equip, boat, TMR. Listing: 3/9. MARCH 13 - Halink Farm,

Richland Center, WI; 186 Holsteins. Listing: 3/9.

MARCH 13 - Consignment,

MARCH 13 - Consignment, Armstrong, IA; tractors, tillage, livestock trailer. Listing: 3/9. MARCH 14 - Linus Sobotta, Arcadia, WI; 50 Holsteins, bulk

tank. Listing: 3/9.
MARCH 14 - Robert & Esther

800 **Auctions**

CONSIGNMENT H



Located 8 miles West of Melrose or 12 then 1 mile North on County V &

SATURDAY, M.

Starting Time: 10:00 A.M. Lun

18 HORSES: Reg. Belgian matched pair sor socks, very hitchy, sired by Cedarlane ${\cal M}$ sorrel stud colt by Cedarlane Mac & Con mare & gelding, 10 years old, well broke; yr. old-green broke, 2 yr. old Belgian rec grade mare, not broke; 15-yr. old Belgian colt, grade, born in June; Arabian & Mc Belgian team, mare & gelding, 3 & 4 yr. broke, mare is reg.; sorrel gelding, 2 y standard mare & colt broke to ride; Percher

MACHINERY, TACK & MISC.: New single Idea ground driven manure spreaders; Mc corn planter; Gehl C-40 silo filler; Oliver C McCormick No. 7 mower; rebuilt bobsled-a cond.; walking plow, good cond.; 8 & 6 w/cable; 3-burner oil stove; wagon & gr rubber drive belt; 2-btm. gang plow; Int. saddle racks; harness & eveners, poles & ic. HORSE TRAILER: '76 W-W 36' goosenece

quarters, sleeps 6, tack room, lots of storage NOTE: HORSES & MACHINERY MAY BE CON

KENNETH SEITZ 60

TERMS: All purchases must be settled for the Northern Investment Company, 715-985-3 announcements made at auction, take pr JOHN MARG, BLACK RIVER FALLS, WI 71 LICENSE #231. NIC CLERK & CASHIEF Norgaard, Melrose, WI 608-488-5111. Re-

Dieterich Fas FARM AL

LOCATED: As I have returned to lowa S Degree I will sell the following at public auof Št. Ansgar on T 26 & 1/2 mile west or Hwy. 9, 4 miles north on T26 &1/2 mile wa

Saturday, March 11, 1

AUCTIONEER'S NOTE: Dennis has a good maintained and is ready to work for you. TRACTORS: '78 AC model 7020 D, cab, A rear tires, 5235 hours-one owner; '67 For front fuel tank 18.4, x 42" rear tires, cla-MACHINERY: '88 Keifer livestock trailer & pltr. 78 series, 8 row, 30" no-till coulter Acra plant runners, mon.; JD model 1010 White model 27 F 21' disk, hyd. fold, 20" row, 30" "Ridge Till", 3 pt. rear mount, cult.; JD model 400, 16' rotary hoe, 3 pt., J&M running gear, 12.5 x-15" tires; 2-DN: bushel, 12.5 x 15" tires; Sudenga 60' x driven; AC 5 x 16" plow, 3 pt.; Running ge PTO driven, slop gate; Ritchie - Best Way gal, tank on home-made spray cart, 540 grain cleaner, 8" intake auger; MF 3 pt. 11 running gear, hyd. hoist, w/mounted ena drill w/coulter caddy, grass seed attach auger to fit on gravity box, used 2 seasons for gleaner F-2 combine; 1000 gal. water engine, pocer pump, sold as a unit. UVEST individual hog scale, hyd. dial, very good, 14 door per side, top adjust; Smidley has Smidter has fooder 14 door not side !

CHECK OUR SELECTION OF LOCALLY OWNED TRADE-INS!

REGULAR CAB PICKUPS

1994 Chevy K1500 (4x4) 350V8, Auto, Silverado, 33,000 m.

1994 Chevy K1500 (4x4) 350V8, Auto, Silverado, 53,000 m. 1993 Chevy K1500 (4x4) 4.3V6, Auto, Silverado, 58,000 m. 1992 Chevy K1500 (4x4) 350V8, Auto, Silverado, 55,000 m. 1991 Chevy K1500 (4x4) 350V8, Auto, Silverado, 64,000 m. 1990 Chevy K1500 (4x4) 350V8, Auto, Silverado, 62,000 m. 1990 Ford F150 (4x4) 350V8, Auto, Silverado, 62,000 m.

1989 Chevy K1500 (4x4) 350V8, Auto, Silverado, 41,000 m.

EXTENDED CAB PICKUPS

1994 Chevy K1500 (4x4) 4.3 V6, Auto, Silverado, 29,000 m. 1993 Chevy K1500 (4x4) 350V8, Auto Silverado, 50,000 m. 1990 Chevy C1500 (2WD) 350V8, Auto, Silverado 65,000 m. 1990 Chevy K1500 (4x4) 350V8, Auto, Silverado, 90,000 m. 1990 GMC K1500 (4x4) 350V8, Auto, SLE, 104,000 m.

VANS/BLAZERS/SUBURBAN

1994; Chevy Astro Van (AWD) 4.3V6, Auto, 8 Passenger, 17,000 m 1991 Chevy Astro (AWD) 4.3V6, Auto, 8 Passenger, 55,000 m. 1991 Chevy S Blazer (4x4) 4.3V6, Auto, 4-door, 46,000 m. 1991 GMC Suburban (4x4) 350V8, Auto, 4-door, 9 Passenger 51,000 m. 1991 Ford Aerostar (AWD) 4.0V6, Auto, 7 Passenger, 73,000 m. 1990 Plymouth Grand Voyager (FWD) 3.3V6, Auto, 7 Passenger, 76,000 m.



Mel Carlson Hwy 15 South Truman, MN (507) 776-2131

