

**Feasibility Study  
Fiscal Disparities Calculations  
Incorporating Current Year Tax Rates**

**Pursuant to:  
Minnesota Statutes Chapter 473F**

**As required by:  
2009 Session Laws,  
Chapter 88, Article 2, Section 50**

**Respectfully Submitted by:**  
Anoka County, Administrative Auditor

**With the cooperation of:**  
Carver County  
Dakota County  
Hennepin County  
Ramsey County  
Scott County  
Washington County

**Drafted and Facilitated by:**  
Ehlers and Associates, Inc.

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## **Executive Summary**

The 2009 Legislature required Anoka County, as Administrative Auditor, along with the other Metropolitan counties, to submit a report which examines the feasibility of incorporating the current year's local tax rate in the Fiscal Disparities calculations to the chairs and ranking minority members of the house of representatives and senate tax committees by February 1, 2011.

The study includes a review of the current law and identification of statutory deadlines within M.S.473F as well as other deadlines in property tax law; proposal of an alternate calculation process and schedule using the current year tax rate as a basis for the distribution levy calculation; and an analysis of the feasibility of and identification of the challenges that would arise by making the change.

This report outlines the changes that would need to be incorporated in the fiscal disparities calculations, impact on timelines for the generation and mailing of Notice of Proposed Taxes ("TNT Notices") and Property Tax Statements, recommended changes to M.S.473F, and the potential impact on other areas of statute. The study does not include any modeling that would provide information regarding the fiscal impact within the fiscal disparities system the changes would afford.

### **Process Changes – Tax Capacity Based**

Currently, the Fiscal Disparities process utilizes the prior year tax rate to determine the amount of distribution dollars that decrease an authority's certified tax levy, which is used to determine the current year tax rate. An alternate calculation process is needed if the current year tax rate is used to determine the distribution levy.

The proposed calculation process would require three additional steps. The first would be to add the distribution value to the local value that is currently used to determine the local tax rate. The second step would be to calculate the current year tax rate *prior* to determining the amount of the distribution levy. Once the current year tax rate is determined, the third step is to then multiply the rate by the distribution value to calculate the distribution levy. Schedule A provides a detailed calculation of this process.

### **Process Changes – Referendum Market Value Based**

This process is similar to the tax capacity based calculation, with one exception. Currently the Minnesota Department of Revenue supplies the counties with a "converted" prior year RMV tax rate. This "converted" rate is the prior year's referendum market value tax rate which is converted to a tax capacity based rate. Because of this conversion step, additional steps are needed to adjust the process if the current year tax rate calculation is to be used.

The most significant change to the proposed process would be to incorporate the current year's net tax capacity when determining the "converted" tax rate. Once the converted rate has been determined, the distribution levy can be calculated and reduced from the

current year's certified tax levy, similar to the existing process. See Schedule A for a detailed layout of the proposed process.

### **Proposed Timeline Changes**

The proposed process changes have a major impact on the Truth in Taxation (“TNT”) and Tax Statement processes. The most significant impacts are when the counties would be able to calculate tax rates, extend property taxes, and generate TNT Notices and Tax Statements. The existing process allows Anoka County, as Administrative Auditor, to provide the Fiscal Disparities Area-Wide rate to the other counties by September 1<sup>st</sup>. The proposed processes would require Anoka County to provide a preliminary rate for TNT and a final rate for Tax Statements. The preliminary rate for TNT Notices would not be available to the other counties until November 1<sup>st</sup>, and the final rate would be delayed until early to mid-March for Tax Statements. This delay pushes the mailing for TNT Notices out to mid-December, far beyond the statutory mailing period of November 11<sup>th</sup> – November 24<sup>th</sup>. Currently, Tax Statements are required to be mailed no later than April 1<sup>st</sup>. The proposed process would push that deadline to the end of April. Schedule B provides a detailed timeline for both the TNT and Tax Statement processes.

The extended timeline would also have implications outside of the fiscal disparities process which include, but are not limited to:

- Changes to the mailing dates for TNT Notices and Tax Statements,
- Changes to other Minnesota statutes, which would affect all Minnesota counties (See Page 14 for details),
- Additional one-time costs to Metropolitan counties for computer programming to accommodate changes in the RMV calculation process, and
- Counties would no longer be able to save costs by combining the mailing of the Valuation Notice with the Tax Statement, which is a total of \$227,700 per year.

### **Feasibility**

It would be feasible to change the process of calculating the distribution levy based on the use of the current year rates, only if there were significant changes to statewide timelines and statutory deadlines.

Prior to legislating any changes, additional multi-year modeling is suggested to determine if the outcome of the use of the current year tax rate is material enough to warrant the costs associated with the widespread change to the process.

## **Conclusions**

The proposed process is a significant change to the property tax system which would impact both counties and taxpayers. Some (but not necessarily all) of the changes include:

### **Impact on Counties:**

- Require extensive property tax system software changes, significant testing requirements and unidentified, but high programming costs, and
- Require all metro counties to meet the tight deadlines regardless of the individual county circumstances, such as property tax system conversion delays. If one county misses a deadline, all metro counties and some joint counties will be affected.
- The delay in mailing the tax statements could require a statutory extension for the payment and collection of property taxes. Such an extension could also impact when property tax collections are settled to all taxing authorities.

### **Impact on Taxpayers:**

- The delayed mailing of the Notice of Proposed Property Taxes (also known as the “Truth-in-Taxation Notice”) would impact taxpayer’s ability to participate in the public Truth-in-Taxation hearings.
- The delayed mailing of the property tax statement would impact those taxpayers who use an income tax preparer to prepare, not only their income taxes, but the Minnesota Property Tax Refund form M1-PR prior to April 15th. AARP currently provides this service free of charge to senior citizens.

Please note, this report provides for the proposed deadlines. The specific statutory language would still need to be drafted. The logic of using prior year values and current year rates should also be considered. The current process utilizes the prior year values and corresponding rates. History has proven that the process has been efficient and allows for the most timely and efficient process for both the Truth in Taxation and Tax Statement production.

## **Purpose**

The 2009 Session Laws, Chapter 88, Article 2, Section 50 requires a report from the Administrative Auditor, with the cooperation of the other metro counties, to be submitted to the chairs and ranking minority members of the house of representatives and senate tax committees by February 1, 2011. This study is being completed to comply with that requirement.

The study will examine the feasibility of basing the fiscal disparities distribution calculations on the current year tax rates rather than the previous year's tax rates. In addition the study is required to address complications that arise from the inclusion of the current year referendum market value levy in the fiscal disparities distribution calculation.

Finally, the report will include recommendations for amendments to M.S.473F that would be necessary to implement the change as well as the major challenges the changes would create.

## **Study Process**

The first step in the study was to review the current fiscal disparities process and schedule as required under current law (Minnesota Statutes Chapter 473F). The administrative auditor provided the actual schedule used for calculation of the fiscal disparities steps for taxes payable in 2010 ("P2010"). In addition, the metropolitan county staff provided the internal schedules that were used for the P2010 and when available the internal schedules that are currently being executed for the payable 2011 TNT process and the schedule for the payable 2011 Tax Statements. Because the P2010 fiscal disparities and Tax Statement schedules are the most recently completed schedules, the study uses those lead times as the basis for the amount of time necessary for any proposed revisions to the schedule.

In addition, a review of the overall tax calculation schedule was identified to determine what current statutory deadlines exist. This was necessary so that any revisions to the fiscal disparities process and schedule would be considered within the current property tax law. This also allows for the identification of any potential schedule impacts outside M.S. 473F if required to implement a revised process and schedule.

A revised tax rate calculation process was drafted to incorporate the use of the current year's tax capacity rate into the calculation of the fiscal disparities distribution levy, instead of the prior year's tax capacity rate. In addition, a process was developed for the conversion of the referendum market value ("RMV") to a comparable tax capacity rate for inclusion in the distribution levy based on the current year's tax rates. This process is outlined in the next section of this report.

The changes to the fiscal disparities schedule and the effects of the revised calculation process were identified. Subsequently, the necessary changes to the TNT and property

tax schedule were identified. The individual internal county schedules were considered to allow for adequate time for system testing and TNT Notice and Property Tax Statement testing and printing requirements. The proposed schedule was then compared to the current timelines used to produce the TNT Notices and final Property Tax Statements. The feasibility was identified as well as the challenges and required changes in the current law to facilitate the use of the current rates in determining the distribution levy and area-wide tax rates.

The study did not include the analysis of the property tax settlement process and what, if any, changes would need to be made to that process to ensure accurate settlement of the property tax collections.

The information was provided to all other metropolitan counties for various reviews and comment. Those comments, concerns and ideas have been incorporated into the study.

The Counties contracted with Ehlers and Associates, Inc. to draft the report and facilitate the process.

## **Revised Calculation Process**

Schedule A outlines a suggested process to allow for the elimination of the utilization of the prior year tax rate in the calculation of the fiscal disparities distribution levy for School District 1 and City A. The calculation is in two parts. The first part addresses the tax capacity rate calculation process; the second part addresses the conversion of the RMV to tax capacity and the resulting corresponding distribution levy.

### **Tax Capacity Rate Calculation - Current:**

The current formula for calculation of tax rates incorporates the current year's tax capacity values, less contribution (based on prior year's values), less tax increment (current year's values), less transmission lines value (current year's values) to determine the local tax capacity value by which the tax capacity rate is based (Lines 1-4-5).

Step 1:           Current Year Tax Capacity Values  
                  Less: Fiscal Disparities Contribution Values  
                  Less: Captured Tax Increment Values  
                  Less: Power line Transmission Values  
                  Equals: Value for the Local Rate

The distribution levy, currently, is calculated using the prior year's distribution values multiplied by the prior year's tax rate. This levy reduces the certified levy to produce the local levy which is used in the calculation of the tax capacity rate. The tax capacity rate is calculated by the dividing the local levy by the local tax capacity value (Line 19 \* prior year's tax capacity rate).

- Step 1:       Prior Year's Fiscal Disparities Distribution Value  
               Multiplied by: Prior Year's Tax Rate  
               Equals: Fiscal Disparities Distribution Dollars
  
- Step 2:       Certified Tax Capacity Levy  
               Less: Fiscal Disparities Distribution Dollars  
               Equals: Local Levy
  
- Step 3:       Local Tax Capacity Levy  
               Divided by: Value for the Local Rate  
               Equals: Tax Capacity Tax Rate

**Referendum Market Value Rate Calculation – Current:**

The law allows for the calculation of a distribution levy to be calculated for School Districts only. Currently, the Department of Revenue (“DOR”) converts the prior year’s RMV tax rate to a corresponding tax capacity rate to be used in the calculation of the distribution levy for the school district. The rate provided by DOR is taken times the school district’s distribution value to produce the amount by which the RMV levy is reduced (Line 19 \* DOR provided tax capacity rate).

- Step 1:       School District's Fiscal Disparities Distribution Value  
               Multiplied by: Converted RMV Tax Rate to Tax Capacity Rate  
               Equals: RMV Fiscal Disparities Distribution Dollars
  
- Step 2:       Certified RMV Levy  
               Less: RMV Fiscal Disparities Distribution Dollars  
               Local RMV Levy
  
- Step 3:       Local RMV Levy  
               Divided by: Referendum Market Value  
               Equals: RMV Tax Rate

**Tax Capacity Rate Calculation - Revised**

Schedule A Lines 1 through 22, illustrate the proposed revised tax capacity rate calculation. The revised schedule changes the process by adding the distribution value (Line 7: based on prior year’s values) to the local tax capacity (Lines 1-4-5). This value is then used to calculate the local tax capacity rate by dividing it into the total levy, without any adjustment for a distribution levy (Line 20/Line 8). To determine the distribution levy, the distribution value is multiplied by the current tax rate (Line 21 \* Line 19).



- Step 1: Current Year Tax Capacity Values  
 Less: Fiscal Disparities Contribution Values  
 Less: Captured Tax Increment Values  
 Less: Power line Transmission Values  
 Plus: Fiscal Disparities Distribution Values  
 Equals: Value for the Local Rate
- Step 2: Certified Tax Capacity Levy  
 Divided by: Value for the Local Rate  
 Equals: Local Tax Capacity Rate
- Step 3: Fiscal Disparities Distribution Value  
 Multiplied by: Local Tax Capacity Rate  
 Equals: Fiscal Disparities Distribution Dollars

### **Referendum Market Value Rate Calculation - Revised**

The revised RMV would provide for the counties to complete the conversion, using the same process that DOR implemented, but replacing the prior year value with the current year value. Schedule A, Lines 23 through 30 illustrate the proposed revised process for calculation of the RMV tax rate.

The RMV tax capacity is equal to the total real and personal tax capacity value, after reductions for tax increment captured value and fiscal disparities contribution (Line 1). The referendum tax capacity rate is calculated by dividing the RMV levy by the total tax capacity (Line 23/Line 24). The school district's distribution value is multiplied by the referendum tax capacity rate to calculate the RMV distribution levy (Line 25 \* Line 19). To determine the school district's RMV tax rate, the total RMV levy is reduced by the RMV distribution levy, which is then divided by the school district's current RMV (Line 23 – Line 26)/Line 28).

- Step 1: Certified RMV Levy  
 Divided by: Current Year Tax Capacity Values  
 Equals: Referendum Tax Capacity Rate
- Step 2: Referendum Tax Capacity Rate  
 Multiplied by: Fiscal Disparities RMV Distribution Value  
 Equals: Fiscal Disparities RMV Distribution Dollars
- Step 3: Certified RMV Levy  
 Less: Fiscal Disparities RMV Distribution Dollars  
 Equals: Local RMV Levy
- Step 4: Local RMV Levy  
 Divided by: Referendum Market Value  
 Equals: Local RMV Tax Rate

## **Area-Wide Tax Rate Calculation**

Schedule A lines 30 through 33, demonstrates the calculation of the area-wide tax rate. The total of the tax capacity and RMV distribution levies are divided by the total pool tax capacity to produce the Area-Wide tax rate (Total Line 32/Line 5). This rate will be calculated twice each year in the revised schedule, once for TNT and again for final taxes.

Step 1:           Total Tax Capacity Distribution Levies  
                  Plus: Total RMV Distribution Levies  
                  Divided by: Total Pool Contribution Tax Capacity  
                  Equals: Area-Wide Tax Rate

Note that the contribution value, fiscal capacity and distribution value calculation process remains the same (Fiscal Disparities Tables V, VI and VII) for either process because we are using prior year value for the calculations.

## **Define changes/additions to schedule**

### **Truth-in-Taxation Modified Schedule**

To facilitate the revised calculation process the property tax schedule would need to be changed. The assumption is that the value deadlines remain consistent with the current law and only the timetable for the tax rate schedule need be adjusted. The current TNT schedule allows for ten weeks from the time that values are available from the assessor on September 1 to the time the notices must be mailed, between November 11<sup>th</sup> through the 24<sup>th</sup>.

The major adjustment in the schedule is the addition of the separate calculation of the distribution levy. That step was previously completed in August in conjunction with the distribution value which is included in the September 1 assessment abstract (Table VIIIa on the following schedule). The distribution levy will need to be calculated separately, after the tax rate calculation, by October 15 (Labeled Table VIIIb below). This levy will be submitted to the Administrative Auditor for verification and subsequent calculation of the area-wide tax rate that will be used for the TNT Notices. Due to this additional step, the area-wide rate certification is delayed from September 1 to November 1.

The Counties have estimated that testing of the property tax system and data for the TNT process will take a minimum of 13 working days up to the maximum estimate of 21 working days. In addition, the time needed to have the notices printed ranges from an additional 10 to 19 working days. Appendix A summarizes the Counties 2010 schedule for production of the P2011 TNT Notices.

Schedule B shows the current statutory dates for the fiscal disparities and property tax calculation processes. This includes revised target dates recommended to implement the use of the current year local tax rate. These recommendations include a minimum of 10 working days between steps to allow metropolitan counties adequate completion time. The most significant impact would be to the Truth-in-Taxation process, as seen below:

## Truth-in-Taxation portion of Schedule B

Table	Completed by	Submitted to	REVISED Target Date	Current Statutory Date	Notes
Table VIIIa – Values (TNT)	County Auditor	County Assessor Abstract (distribution value)	August 20 <sup>th</sup>	August 20 <sup>th</sup>	Abstract due 09/01
Table IX (TNT)	County Auditor	Joint Counties (Values)	September 30 <sup>th</sup>	Administrative	Current exchange date 10/01
Table X (TNT)	County Auditor	Joint Counties (Rates)	October 5 <sup>th</sup>	October 5 <sup>th</sup>	Levies due Auditor 09/30; Current exchange date 10/08
Table VIIIb – Include Ref Levy (TNT)	County Auditor	Administrative Auditor	October 15 <sup>th</sup>	August 25 <sup>th</sup>	Counties calculate MV Referendum Levies
TNT Area-wide Tax Rate	Administrative Auditor	County Auditor	November 1 <sup>st</sup>	September 1 <sup>st</sup>	See Appendix A for details by County
Calculation and Testing (TNT)	Metro Counties		November 29 <sup>th</sup>	Internal Administrative	See Appendix A for details by County
Print Vendor Time (TNT)	Metro Counties	Vendors	December 16 <sup>th</sup>	Internal Administrative	See Appendix A for details by County
Mail TNT Notices	Metro Counties		December 16 <sup>th</sup>	<b>Between November 11<sup>th</sup> &amp; 24<sup>th</sup></b>	See Appendix A for details by County

### Tax Calculation Modified Schedule

Similarly, the final tax rate calculation schedule would need to be revised. Current law provides for values to be received from the county assessor by January 1 with cross county values being exchanged by January 15. The deadline for mailing Tax Statements is March 31, with additional payment extension provisions for statements mailed after April 25, pursuant to M.S. 277.01 subd. 1. Thus, there are 12 to a little over 15 weeks to complete the final tax calculation process. Historically, the metro counties have targeted the middle of March as a mailing date in order to allow for a combined mailing with the assessor's valuation notices. Except for some extraordinary circumstances, such as major tax system conversion and programming delays, the counties have mailed the Tax Statements within a few weeks of one another. The current schedule allows for this cooperation. Appendix B lists the Counties' anticipated schedule for P2011 Tax Statement production.

Again with the final tax rate schedule, the major adjustment in the schedule is the addition of the separate calculation of the distribution levy. As previously stated, that step was completed in August. The distribution value based on tax capacity (Table VIIIa on the following schedule) remains the same and will not be recalculated, as it is based on the prior year's values and not subject to change. However, the RMV conversion will need to be recalculated, as it is based on the current year's RMV. The distribution levy will *again* need to be calculated separately, after the tax rate calculation, by March 1 (Labeled Table VIIIb below). This updated levy will be submitted to the Administrative

Auditor for verification and subsequent calculation of the *final* area-wide tax rate that will be used for the Property Tax Statements. Due to this additional step, the final area-wide rate certification is delayed from September 1 to March 11.

Testing of the property tax systems and data for the final tax rate calculation is expected to take approximately 14 working days. Printing and mailing of the Property Tax Statements will take an additional 10 to 19 working days. The following is Tax Statement schedule excerpt from the full Schedule B.

Final Tax Calculation portion of Schedule B

<b>Table</b>	<b>Completed by</b>	<b>Submitted to</b>	<b>REVISED Target Date</b>	<b>Current Statutory Date</b>	<b>Notes</b>
Table VIIIa – Values (Final)	County Auditor	County Assessor Abstract (distribution value)	August 20 <sup>th</sup>	Administrative	Abstract due 09/01
Table IX (Final)	County Auditor	Joint Counties (Values)	February 1 <sup>st</sup>	January 15 <sup>th</sup> (See Note)	Current exchange date 01/27
Table X (Final)	County Auditor	Joint Counties (Rates)	February 15 <sup>th</sup>	January 15 <sup>th</sup> (See Note)	Current exchange date 02/08
Table VIII b – Include Ref Levy (Final)	County Auditor	Administrative Auditor	March 1 <sup>st</sup>	Administrative	
Final Area-wide Tax Rate Calculation and Testing (Final)	Administrative Auditor	County Auditor	March 11 <sup>th</sup>	September 1 <sup>st</sup>	See Appendix B for details by County
Print Vendor Time (Final)	Metro Counties		April 1 <sup>st</sup>	Internal Administrative	See Appendix B for details by County
Mail Property Tax Statements	Metro Counties	Vendors	April 29 <sup>th</sup>	Internal Administrative	See Appendix B for details by County
			April 29 <sup>th</sup>	<b>In Mail by April 1<sup>st</sup></b>	See Appendix B for details by County

The complete Schedule B can be found at the end of this report. In addition, Appendices A and B summarizes the counties anticipated schedule for production of the Payable 2011 TNT Notices and Property Tax Statements, respectively.

## Issues

The proposed changes to the timeline would push back the requirement for shared information closer to the notice and statement distribution deadline. If a particular County were to have difficulties meeting that deadline, it would impact all seven counties, as the area-wide tax rate is needed to complete the process. In the past, tax system conversions, software vendor performance, timing of substantial legislative changes, turn-around of DOR interpretation of new legislation and non-metro county timetables have been issues in various counties’ abilities to timely meet the current cross county sharing deadlines.

It is most important that the overall schedule allows for sufficient time after the fiscal disparities process for sufficient testing of the property tax software systems and

statement/notice generation. In addition, there is generally little ability to shorten the timeframe the print vendors require to produce the TNT Notices and Tax Statements.

The current statutory schedule has proved to be a challenge as the cross county information for both metro and non-metro value and tax rate exchange is a major issue. Counties outside the metro area that share values and rates with the metro counties will not be affected by the proposed condensed schedule. There is no urgency for those counties to comply with the current schedule. In addition, if a county has any difficulty with software programs or is involved with a major system conversion, one county's delay will affect and possibly hold up all other counties, both metro and others.

The law does allow for estimating both values and tax rates if a cross county is not able to provide the required information on a timely basis. However, the subsequent correction proves to be unwieldy and complicated. Schedule C is an example of the process which was necessary for a correction that will be made for taxes payable in 2011 due to an estimate made for taxes payable in 2010. If this process needed to be implemented on a regular basis or for multiple counties in the same year, the complexity would be exacerbated.

With the current trend of coordination and cooperation to save taxpayer dollars, counties have, when possible, mailed the final Property Tax Statements with the assessor's valuation notices. The law requires the assessor have the valuation notices in the mail at least 10 days before the local boards of equalization are scheduled to convene. The first local board can meet April 1 and the last board can meet May 31. In order for a joint mailing to occur, the mailing would need to be completed as early as March 20 and no later than April 1 depending on the schedule of the local boards of equalization dates. The proposed schedule could possibly allow for the joint mailings only if all of the deadlines were met and no county were late. If one county were, for any of the reasons previously discussed, unable to meet the cross county value or tax rate sharing, then any or all of the counties who currently save printing and postage costs would incur those additional unanticipated and unbudgeted costs. The following table illustrates the total county costs that would be at risk if the proposed tight schedule were in place:

County	Combine with Valuation Notice	Estimated Cost Savings
<b>Anoka</b>	Yes	\$43,000
<b>Carver</b>	Yes	\$11,620
<b>Dakota</b>	Yes	\$56,092
<b>Hennepin</b>	No	N/A
<b>Ramsey</b>	Usually	\$78,000
<b>Scott</b>	Yes	\$19,000
<b>Washington</b>	Yes	\$20,000
<b>TOTAL COSTS</b>		<b>\$227,712</b>

Another anticipated cost would be the amount necessary to make the appropriate property tax programming changes. The changes would be substantial. The existing programs have been developed based on the current calculations. Among the seven counties there

are four separate software systems being used to calculate the Truth in Taxation notices, Property Tax Statements and Valuation notices. The rate calculation change would require a major systemic change for each county's system. Additional costs would be incurred to have the school district's RMV conversion to tax capacity, as that is not a current requirement of the systems. The systems would need to accommodate the two methods for calculating tax rates: first, the method that takes fiscal disparities into account for the value portion of the calculation (tax capacity rate), and the second method used for RMV rates which uses the distribution in the levy calculation. The reprogramming costs are not known at this time, however, it is anticipated they would be costly.

The proposed TNT schedule, by adding the extra time and tasks for utilizing the current year's rate, pushes the mailing of the notices into December. This will compress the available meeting dates for the jurisdictions and may not allow for adequate time for the TNT meetings.

The taxpayers will also be affected by the delay in the mailing of the notices and statements. Based on history, the taxpayers have an expectation of when they should receive the Truth-in-Taxation notices and more importantly the Tax Statements. Many taxpayers have their income taxes and Minnesota Property Tax Refund Form M1PR completed by a professional tax preparer at the same time. If the current year's Tax Statement mailing is much later than the middle of March, the taxpayers won't have the information for their tax preparer and will call the county to inquire as to estimated arrival of their statements. Many senior citizens avail themselves of the tax preparation service through AARP. The tax preparers from that organization become very frustrated when the M1PR forms cannot be completed with the income tax forms.

The Minnesota property tax system is currently a complicated system. The addition of the school district RMV rate conversion being a different value year than the distribution value year, and the prior year contribution and distribution values vs. the current year rates adds additional complexity to an already complex system. To explain this to a commercial or industrial taxpayer will be even more difficult than it already is.

## **Recommendations for changes to M.S. 473F**

The changes to the Fiscal Disparities Law that correspond to the revised schedule as outlined above are summarized as follows:

- ***M.S. 473F.05***, requires the assessors within each county shall determine and certify to the county auditor the net tax capacity in that year of the c/i property (Table V FD ratio) on or before *August 5*. The date can be changed to *September 1* to correspond to the deadline for the assessment abstract.
- ***M.S. 473F.06***, requires the contribution values (Table V) be determined by each of the Counties by *July 15*. The date would be changed to *June 15* to reflect current practice.

- **M.S. 473F.07, subd 1**, requires the counties to certify the contribution tax capacity (Table V) to the Administrative Auditor by *August 1*. This date would be changed to *June 30*.
- **M.S. 473F.07, subd 2**, requires DOR to certify the fiscal capacity (Table VI) to the Administrative Auditor on *August 10*. The date would be changed to *July 27* to reflect current practice.
- **M.S. 473F.07, subd 5**, requires the Administrative Auditor to certify the Distribution Value (Table VII) to the counties on or before *August 15*. This date would be changed to *August 10* to reflect current practice.
- **M.S. 473F.08, subd 3** requires the county auditor to “apportion the levy of each governmental unit in the auditor’s county in the manner prescribed by this subdivision. The auditor shall:
  - **(a)** by *August 20*, determine the area-wide portion of the levy for each governmental unit by multiplying the local tax rate for the preceding levy year times the distribution value set forth in subdivision 2, clause (b); (Table VIIIb)”
  - **proposed: (a)** by *November 1* for TNT and *February 15* for final taxes, determine the area-wide portion of the levy for each governmental unit by multiplying the local tax rate for the current levy year times the distribution value set forth in subdivision 2, clause (b);
  - **“(b)** by *September 5*, determine the local portion of the current year’s levy by subtracting the resulting amount from clause (a) from the governmental units current year’s levy; (Table X)”
  - **propose: (b)** by *October 15* for Truth in Taxation (M.S. 275.065) and *February 15* for final taxes, determine the local portion of the current year’s levy by subtracting the resulting amount from clause (a) from the governmental units current year’s levy:
- **M.S. 473F.08, subd 5** requires that
  - “On or before *August 25* of each year, the county auditor shall certify to the administrative auditor that portion of the levy of each governmental unit determined under subdivision 3, clause (a), 3a and 3b.” (Table VIIIb)
  - **proposed:** “On or before *October 15* for Truth in Taxation (M.S. 275.065) and on or before *February 15* for Tax Statements the county auditor shall certify to the administrative auditor that portion of the levy of each governmental unit determined under subdivision 3, clause (a), 3a and 3b.

- “The administrative auditor shall then determine the area-wide tax rate sufficient to yield an amount equal to the sum of such levies from the area-wide net tax capacity. On or before *September 1* of each year, the administrative auditor shall certify the area-wide tax rate to each of the county auditors.
- **Proposed:** “The administrative auditor shall then determine the area-wide tax rate sufficient to yield an amount equal to the sum of such levies from the area-wide net tax capacity. On or before *November 1* for Truth in Taxation (M.S. 275.065) and *March 1* for Tax Statements of each year, the administrative auditor shall certify the area-wide tax rate to each of the county auditors.
- ***Additional changes to M.S. 473F to include:***  
There may be a need to draft additional language to cover the following items:
  - Language to prescribe the requirement of the Counties to:
    - Convert current year RMV to tax capacity
    - Use converted RMV to calculate RMV distribution levy
  - Language to prescribe the tax rate to be determined by including final distribution value in value for calculating tax rate.
  - Language to calculate tax rates using two different methods for tax capacity and RMV rates.
  - 473F.11 Failure to Certify Levy – currently has a date of 11/25. This date would need to be updated according to the revised schedule.

## Feasibility

The tax capacity portion of the calculation would be feasible within the proposed parameters and allow for the counties, generally, to meet current Property Tax Statement distribution timetable if all the counties comply with the cross county sharing deadlines. This will push most of the mailing dates for Tax Statements past the April 1 deadline, and possibly beyond the outside date of April 27, which would extend the payment deadline for first half property tax payments. This mailing date will also cost some counties more due to the inability to meet the assessor’s valuation mailing deadline for those counties that combine the notices with the Tax Statement mailing. Additional and substantial costs to add the changes to current property tax systems are anticipated.

Additional costs will be incurred when current year MV Referendum rates are considered. Because there is no distribution value calculated on this tax base, the formula applied to the tax capacity calculation will need to be programmed. The current process uses prior year data already within the system and information calculation and provided by DOR. The calculation is not easily adapted to using the current year’s tax rate.



Without changing the mailing deadline, due to the compressed timeframe for the TNT schedule, it does not appear to be feasible to use the current tax rate for this calculation without changing other deadlines in the process. The law requires that TNT Notices be mailed between November 11 and November 24 in 2010. The revised schedule would not provide for mailing of the notices until December 16.

## **Other statutory changes to accommodate revised M.S. 473F schedule**

The feasibility of using the current year's tax rate for calculating the distribution levy would be increased if other portions of the tax calculation process law were modified. Some of those laws would include:

- Require DOR to certify State assessed property and adjustments to values to the county assessors by June 1 of each year.
- Current law requires the County, City, Township and Special District levies be certified to the county auditor on or before September 15 and the School Districts on or before September 30. If these dates were pushed back to September 1 for all taxing jurisdictions there would be an additional four weeks in the TNT schedule which would back the mailing date to November 19<sup>th</sup>. In addition, repeal the ability of School Districts to extend the TNT levy certification date past the statutory deadline.
- Cut off for property divisions and homestead status changes currently is December 31. If that deadline were pushed back to December 1, the counties would be more able to meet the existing deadline of January 15 for finalizing and exchanging of cross county values. Currently, that deadline is not being met by most counties in the state. If the cut off dates were moved back, then enforcement of the cross county value exchange should be done.
- Eliminate the ability of a jurisdiction to modify the certified levy because of state aid reductions. This extension complicates the calculation process and extends the timeframe necessary to calculate rates.
- Instead of cross county certification of values and tax rates, require taxing jurisdictions to prorate levies by county. Each county would be responsible for providing the taxing jurisdiction with the values to enable an equitable calculation of the levy. This process would relieve a portion of the interdependence of the counties, both metro and non-metro as well as nearly eliminate the risk of having to estimate values and rates. (The interdependence within the seven metro counties would still exist due to the area-wide rate needed for tax calculation.)
- Tax Abstracts and School Tax report deadlines would need to be extended from April 1 to April 15.

## Conclusion

This study did not consider any modeling and analysis of the effects of the proposed changes to the pool, local and area-wide tax rates or impact on taxpayers. Additional information and modeling would be needed to determine if the effect on the distribution levy is material enough to warrant a widespread change to the process and the associated costs. Any modeling completed should take into account the changes over a longer period of time, not just a one year timeframe.

The proposed process is a significant change to the property tax system and would require all metropolitan counties to make significant property tax system software changes. Because of the two distinct processes for calculation of the tax capacity rates and the RMV rates, major programming issues for settlement programs exist. Further study of these issues needs to be completed. This study did not take those additional costs into consideration with respect to the feasibility of the changes. It is anticipated that the costs could be significant. In addition, the testing of the changes would, in itself, add more time to the initial year's testing requirements.

Finally, the logic of using prior year values and current year rates should be considered. The current process utilizes the prior year values and corresponding rates. History has proven that the process had been efficient and allows for the most timely and efficient process for both the Truth in Taxation and Tax Statement production.

## SCHEDULE A

### SAMPLE CALCULATION

	School District 1*	City A	Total
<b><u>TAX CAPACITY</u></b>			
1 Tax Capacity	28,726,622	16,675,654	
2 Commercial/Industrial	3,091,465	6,106,830	
3 Other	25,635,157	10,568,824	
4 Tax Increment Financing	2,284,466	2,921,966	
5 Fiscal Disparities Contribution	1,179,032	2,383,335	3,562,367
6 Fiscal Disparities Ratio	0.381383	0.390274	
7 Final Fiscal Disparities Distribution	2,261,322	1,301,045	
8 Tax Capacity for Tax Rate	27,524,446	12,671,398	
<b><u>FISCAL CAPACITY</u></b>			
9 Table VI			
10 Population	31,023	17,849	48,872
11 Market Value	3,104,317,913	1,327,679,422	4,431,997,335
12 Fiscal Capacity (Line 11 / Line 10)	100,065.05	74,383.97	174,449.01
<b><u>DISTRIBUTION</u></b>			
13 Table VII			
14 (A) Population	31,023	17,849	48,872
15 (B) Fiscal Capacity (Line 12)	100,065.05	74,383.97	174,449.01
16 (C) Average Fiscal Capacity	90,685.82	90,685.82	
17 (D) Final Distribution Index (A*C)	2,813,346,194	1,618,651,201	4,431,997,395
18 (E): (D) / Total Distribution Index	0.634780651	0.365219349	1.0000000000
19 (F) Distribution Value = (E) * Pool Value (Line 5)	2,261,322	1,301,045	3,562,367
20 Levy	3,577,834	1,994,330	
21 Preliminary Rate (Line 20 / Line 8)	12.999%	15.739%	
22 Distribution \$ (Line 21 * Line 19)	293,944	204,769	
<b><u>MARKET VALUE REFERENDUM*</u></b>			
23 Market Value Referendum Levy	87,797	0	
24 Referendum Tax Capacity** (Line 8 - Line 7)	25,263,124	11,370,353	
25 Referendum Tax Rate (Line 23/Line 24)**	0.348%	0.000%	
26 Market Value Referendum Distribution (Line 19 * Line 25)	7,859	0.00	
27 Market Value Referendum Local Levy (Line 23 - Line 26)	79,938	0.00	
28 Market Value Referendum Value	2,687,327,500		
29 Market Value Referendum Rate	0.002975%	0.000000%	
<b><u>AREA WIDE TAX RATE</u></b>			
30 Area-Wide Tax Capacity Tax Levy	293,944	204,769	498,713
31 Area-Wide Referendum Levy	7,859	0	7,859
32 Total Area-Wide Levy	301,803	204,769	506,572
33 Area-Wide Tax Rate (Line 32 / Total Line 5)			14.220%
<b><u>PROOF</u></b>			
34 Local Value (Line 1 - Line 4 - Line 5)	25,263,124	11,370,353	
35 Local Taxes (Line 35 * Line 21)	3,283,890	1,789,561	
36 Distribution \$ (Line 23)	293,944	204,769	
<b>37 Total Taxes to collect = Line 20</b>	<b>3,577,834</b>	<b>1,994,330</b>	
38 Market Value Referendum Value	2,687,327,500	0	
39 Market Value Referendum Taxes (Line 39 * Line 30)	79,938	0	
40 Market Value Referendum Distribution \$ (Line 26)	7,859	0	
<b>41 Total Market Value Referendum taxes to collect = Line 23</b>	<b>87,797</b>	<b>0</b>	

\* Assumption: "School District 1" boundaries coterminous with "City 1". "City 1" Fiscal Disparities Calculation is not included in this sample

\*\* Consistent with current DOR calculation

**Schedule B**

**FISCAL DISPARITIES/TAX CALCULATION SCHEDULE  
PAYABLE 2011 REVISED**

Table	Completed by	Submitted to	REVISED Target Date	Statutory Date	Notes
Table V	Counties	Administrative Auditor	June 30, 2010	August 1, 2010	Prior Year Values
Table VI	Administrative Auditor	Department of Revenue	July 13, 2010	August 1, 2010	Prior Year Values
	Department of Revenue	Administrative Auditor	July 27, 2010	August 10, 2010	Prior Year Values
Table VII	Administrative Auditor	Counties	August 10, 2010	August 15, 2010	Prior Year Values
Table VIIIa - Values (TNT)	County Auditor	County Assr Abstract (distribution value)	August 20, 2010	August 20, 2010	Assessors Abstract due 9/1
Table IX (TNT)	County Auditor	Joint Counties (Values)	September 30, 2010	Administrative	Current exchange date 10/1
Table X (TNT)	Counties	Joint County (Rates)	October 5, 2010	October 5, 2010	Levies due to Auditor 9/30 Current exchange date 10/8
Table VIIIb - Incl MV Ref Levy (TNT)	Counties	Administrative Auditor	October 15, 2010	August 25, 2010	Counties Calculate MV Referendum Levies (10 business days needed)
TNT Areawide Tax Rate	Administrative Auditor	Counties	November 1, 2010	September 1, 2010	See Appendix A for Details by County
Calculation and Testing (TNT)	Counties		November 29, 2010	Internal Administrative	See Appendix A for Details by County
Print Vendor Time (TNT)	Counties	Vendors	December 16, 2010	Internal Administrative	See Appendix A for Details by County
Mail TNT Notices	Counties/Vendors		December 16, 2010	<b>TNT Notices Due in Mail between 11/11 and 11/24</b>	See Appendix A for Details by County
Table IX (FINAL)	County Auditor	Joint Counties (Values)	February 1, 2011	January 15, 2011 <sup>1</sup>	Current exchange date 01/27
Table X (FINAL)	County Auditor	Joint County (Rates)	February 15, 2011	January 15, 2011 <sup>1</sup>	Current exchange date 02/08
Table VIIIb (FINAL)	Counties	Administrative Auditor	March 1, 2011	Administrative	
FINAL Areawide Tax Rate	Administrative Auditor	Counties	March 11, 2011	September 1, 2010	See Appendix B for Details by County
Calculation and Testing FINAL	Counties		April 1, 2011	Internal Administrative	See Appendix B for Details by County
Print Vendor Time Tax Statements	Counties	Vendors	April 29, 2011	Internal Administrative	See Appendix B for Details by County
Mail Tax Statements	Counties/Vendors		April 29, 2011	<b>Tax Statements Due in Mail 4/1</b>	See Appendix B for Details by County

**Notes:**

1) Metropolitan counties are unable to meet existing statutory date.

1. What Pay 2010 rate should have been, with final Chisago values

Basis	Fund	Levy	% Dist	FD	Local Levy	Value	Pay 2010 Rate Should Have Been	Spread Local Levy				
								Washington	Anoka	Chisago	Total	Variance
RMV	General-other exempt	\$1,144,579	15.3392%	\$95,455	\$1,049,124	4,989,984,100	0.02102460%	\$571,468	\$345,008	\$132,648	\$1,049,124	\$0
	General-voter exempt	\$6,317,190	84.6608%	\$526,840	\$5,790,350	4,989,984,100	0.11603945%	\$3,154,061	\$1,904,175	\$732,114	\$5,790,350	\$0
	Total RMV	\$7,461,769	100.0000%	\$622,295	\$6,839,474		0.13706404%	\$3,725,529	\$2,249,183	\$864,762	\$6,839,474	\$0
LNTC	Comm Svc-other exempt	\$788,817	10.4835%	\$69,977	\$718,840	53,185,016	1.35158369%	\$384,180	\$235,943	\$98,717	\$718,840	\$0
	Debt-voter nonexempt	\$4,014,761	53.3569%	\$356,150	\$3,658,611	53,185,016	6.87902585%	\$1,955,326	\$1,200,855	\$502,431	\$3,658,612	\$1
	General-other exempt	\$2,185,153	29.0411%	\$193,845	\$1,991,308	53,185,016	3.74411470%	\$1,064,244	\$653,601	\$273,463	\$1,991,308	\$0
	OPEB/Pension	\$535,623	7.1185%	\$47,515	\$488,108	53,185,016	0.91775473%	\$260,867	\$160,210	\$67,031	\$488,108	\$0
	Total LNTC	\$7,524,354	100.0000%	\$667,487	\$6,856,867		12.89247896%	\$3,664,617	\$2,250,609	\$941,642	\$6,856,868	\$1
Total RMV + NTC		\$14,986,123		\$1,289,782	\$13,696,341			\$7,390,146	\$4,499,792	\$1,806,404	\$13,696,342	\$1

Value/FD by county:

County	RMV	LNTC	FDRMV	FDLNTC
Washington	2,718,093,600	28,424,457	\$344,943	\$369,993
Anoka	1,640,972,400	17,456,753	\$277,352	\$297,494
Chisago (final)	630,918,100	7,303,806	\$0	\$0
Total	4,989,984,100	53,185,016	\$622,295	\$667,487

2. Pay 2010 actual using Chisago Estimated Values & Anoka Estimated Rate

Basis	Fund	Levy	% Dist	FD	Local Levy	Value	Actual Pay 2010 Rate	Estimated Anoka Rate	Spread Local Levy					Variance by County			
									Washington	Anoka	Chisago (spread on final value)	Total	Variance	Washington	Anoka	Chisago	Total
RMV	General-other exempt	\$1,144,579	15.3392%	\$95,455	\$1,049,124	4,988,746,100	0.02102979%	0.02090000%	\$571,609	\$342,963	\$132,681	\$1,047,253	(\$1,871)	\$141	(\$2,045)	\$33	(\$1,871)
	General-voter exempt	\$6,317,190	84.6608%	\$526,840	\$5,790,350	4,988,746,100	0.11606826%	0.11538000%	\$3,154,844	\$1,893,354	\$732,296	\$5,780,494	(\$9,856)	\$783	(\$10,821)	\$182	(\$9,856)
	<b>Total RMV</b>	<b>\$7,461,769</b>	<b>100.0000%</b>	<b>\$622,295</b>	<b>\$6,839,474</b>		<b>0.13709805%</b>	<b>0.13628000%</b>	<b>\$3,726,453</b>	<b>\$2,236,317</b>	<b>\$864,977</b>	<b>\$6,827,747</b>	<b>(\$11,727)</b>	<b>\$924</b>	<b>(\$12,866)</b>	<b>\$215</b>	<b>(\$11,727)</b>
LNTC	Comm Svc-other exempt	\$788,817	10.4835%	\$69,977	\$718,840	53,173,000	1.35189099%	1.32500000%	\$384,268	\$231,302	\$98,739	\$714,309	(\$4,531)	\$88	(\$4,641)	\$22	(\$4,531)
	Debt-voter nonexempt	\$4,014,761	53.3569%	\$356,150	\$3,658,611	53,173,000	6.88057848%	6.74600000%	\$1,955,767	\$1,177,633	\$502,544	\$3,635,944	(\$22,667)	\$441	(\$23,222)	\$113	(\$22,668)
	General-other exempt	\$2,185,153	29.0411%	\$193,845	\$1,991,308	53,173,000	3.74496078%	3.67100000%	\$1,064,485	\$640,837	\$273,525	\$1,978,847	(\$12,461)	\$241	(\$12,764)	\$62	(\$12,461)
	OPEB/Pension	\$535,623	7.1185%	\$47,515	\$488,108	53,173,000	0.91796212%	0.90000000%	\$260,926	\$157,111	\$67,046	\$485,083	(\$3,025)	\$59	(\$3,099)	\$15	(\$3,025)
	<b>Total LNTC</b>	<b>\$7,524,354</b>	<b>100.0000%</b>	<b>\$667,487</b>	<b>\$6,856,867</b>		<b>12.89539237%</b>	<b>12.64200000%</b>	<b>\$3,665,446</b>	<b>\$2,206,883</b>	<b>\$941,854</b>	<b>\$6,814,183</b>	<b>(\$42,684)</b>	<b>\$829</b>	<b>(\$43,726)</b>	<b>\$212</b>	<b>(\$42,685)</b>
<b>Total RMV + NTC</b>		<b>\$14,986,123</b>		<b>\$1,289,782</b>	<b>\$13,696,341</b>				<b>\$7,391,899</b>	<b>\$4,443,200</b>	<b>\$1,806,831</b>	<b>\$13,641,930</b>	<b>(\$54,411)</b>	<b>\$1,753</b>	<b>(\$56,592)</b>	<b>\$427</b>	<b>(\$54,412)</b>

Value/FD by county:

County	RMV	LNTC	FDRMV	FDLNTC
Washington	2,718,093,600	28,424,457	\$344,943	\$369,993
Anoka	1,640,972,400	17,456,753	\$277,352	\$297,494
Chisago (estimated)	629,680,100	7,291,790	\$0	\$0
<b>Total</b>	<b>4,988,746,100</b>	<b>53,173,000</b>	<b>\$622,295</b>	<b>\$667,487</b>
	1,238,000	12,016		

3. Variance due to use of Chisago estimated value

Basis	Fund	Levy	% Dist	FD	Local Levy	Value	Actual Pay 2010 Rate	Spread Levy					Variance by County			
								Washington	Anoka	Chisago	Total	Variance	Washington	Anoka	Chisago	Total
RMV	General-other exempt	\$1,144,579	15.3392%	\$95,455	\$1,049,124	4,988,746,100	0.02102979%	\$571,609	\$345,093	\$132,681	\$1,049,383	\$259	\$141	\$85	\$33	\$259
	General-voter exempt	\$6,317,190	84.6608%	\$526,840	\$5,790,350	4,988,746,100	0.11606826%	\$3,154,844	\$1,904,648	\$732,296	\$5,791,788	\$1,438	\$783	\$473	\$182	\$1,438
	<b>Total RMV</b>	<b>\$7,461,769</b>	<b>100.0000%</b>	<b>\$622,295</b>	<b>\$6,839,474</b>		<b>0.13709805%</b>	<b>\$3,726,453</b>	<b>\$2,249,741</b>	<b>\$864,977</b>	<b>\$6,841,171</b>	<b>\$1,697</b>	<b>\$924</b>	<b>\$558</b>	<b>\$215</b>	<b>\$1,697</b>
LNTC	Comm Svc-other exempt	\$788,817	10.4835%	\$69,977	\$718,840	53,173,000	1.35189099%	\$384,268	\$235,996	\$98,739	\$719,003	\$163	\$88	\$53	\$22	\$163
	Debt-voter nonexempt	\$4,014,761	53.3569%	\$356,150	\$3,658,611	53,173,000	6.88057848%	\$1,955,767	\$1,201,126	\$502,544	\$3,659,437	\$826	\$441	\$271	\$113	\$825
	General-other exempt	\$2,185,153	29.0411%	\$193,845	\$1,991,308	53,173,000	3.74496078%	\$1,064,485	\$653,749	\$273,525	\$1,991,759	\$451	\$241	\$148	\$62	\$451
	OPEB/Pension	\$535,623	7.1185%	\$47,515	\$488,108	53,173,000	0.91796212%	\$260,926	\$160,246	\$67,046	\$488,218	\$110	\$59	\$36	\$15	\$110
	<b>Total LNTC</b>	<b>\$7,524,354</b>	<b>100.0000%</b>	<b>\$667,487</b>	<b>\$6,856,867</b>		<b>12.89539237%</b>	<b>\$3,665,446</b>	<b>\$2,251,117</b>	<b>\$941,854</b>	<b>\$6,858,417</b>	<b>\$1,550</b>	<b>\$829</b>	<b>\$508</b>	<b>\$212</b>	<b>\$1,549</b>
<b>Total RMV + NTC</b>		<b>\$14,986,123</b>		<b>\$1,289,782</b>	<b>\$13,696,341</b>			<b>\$7,391,899</b>	<b>\$4,500,858</b>	<b>\$1,806,831</b>	<b>\$13,699,588</b>	<b>\$3,247</b>	<b>\$1,753</b>	<b>\$1,066</b>	<b>\$427</b>	<b>\$3,246</b>

Value/FD by county:

County	RMV	LNTC	FDRMV	FDLNTC
Washington	2,718,093,600	28,424,457	\$344,943	\$369,993
Anoka	1,640,972,400	17,456,753	\$277,352	\$297,494
Chisago (estimated)	629,680,100	7,291,790	\$0	\$0
<b>Total</b>	<b>4,988,746,100</b>	<b>53,173,000</b>	<b>\$622,295</b>	<b>\$667,487</b>

4. Variance due to Anoka estimated rate

Basis	Fund	Levy	% Dist	FD	Local Levy	Value	Actual Pay 2010 Rate	Estimated Anoka Rate	Rate Variance	Anoka Tax Variance
RMV	General-other exempt	\$1,144,579	15.3392%	\$95,455	\$1,049,124	4,988,746,100	0.02102979%	0.02090000%	-0.00013%	(\$2,130)
	General-voter exempt	\$6,317,190	84.6608%	\$526,840	\$5,790,350	4,988,746,100	0.11606826%	0.11538000%	-0.00069%	(\$11,294)
	Total RMV	\$7,461,769	100.0000%	\$622,295	\$6,839,474		0.13709805%	0.13628000%	-0.00082%	(\$13,424)
LNTC	Comm Svc-other exempt	\$788,817	10.4835%	\$69,977	\$718,840	53,173,000	1.35189099%	1.32500000%	-0.02689%	(\$4,694)
	Debt-voter nonexempt	\$4,014,761	53.3569%	\$356,150	\$3,658,611	53,173,000	6.88057848%	6.74600000%	-0.13458%	(\$23,493)
	General-other exempt	\$2,185,153	29.0411%	\$193,845	\$1,991,308	53,173,000	3.74496078%	3.67100000%	-0.07396%	(\$12,911)
	OPEB/Pension	\$535,623	7.1185%	\$47,515	\$488,108	53,173,000	0.91796212%	0.90000000%	-0.01796%	(\$3,136)
	Total LNTC	\$7,524,354	100.0000%	\$667,487	\$6,856,867		12.89539237%	12.64200000%	-0.25339%	(\$44,234)
Total RMV + NTC		\$14,986,123		\$1,289,782	\$13,696,341					(\$57,658)

Value/FD by county:

County	RMV	LNTC	FDRMV	FDLNTC
Washington	2,718,093,600	28,424,457	\$344,943	\$369,993
Anoka	1,640,972,400	17,456,753	\$277,352	\$297,494
Chisago (estimated)	629,680,100	7,291,790	\$0	\$0
Total	4,988,746,100	53,173,000	\$622,295	\$667,487



5. Pay 2011 Rate Calc - before prior year adjustments

Basis	Fund	Levy	% Dist	FD	Local Levy	Value	Rate	Spread Local Levy				
								Washington	Anoka	Chisago	Total	Variance
RMV	General-other exempt	\$1,145,511	15.2247%	\$96,517	\$1,048,994	4,510,811,800	0.02325510%	\$576,033	\$338,233	\$134,728	\$1,048,994	\$0
	General-voter exempt	\$6,378,518	84.7753%	\$537,432	\$5,841,086	4,510,811,800	0.12949079%	\$3,207,510	\$1,883,374	\$750,202	\$5,841,086	\$0
	Total RMV	\$7,524,029	100.0000%	\$633,949	\$6,890,080		0.15274590%	\$3,783,543	\$2,221,607	\$884,930	\$6,890,080	\$0
LNTC	Comm Svc-other exempt	\$873,671	10.8135%	\$68,257	\$805,414	48,111,727	1.67404924%	\$435,186	\$256,722	\$113,506	\$805,414	\$0
	Debt-voter nonexempt	\$3,775,244	46.7265%	\$294,951	\$3,480,293	48,170,307	7.22497575%	\$1,878,208	\$1,107,976	\$494,109	\$3,480,293	\$0
	General-other exempt	\$2,906,770	35.9774%	\$227,099	\$2,679,671	48,111,727	5.56968367%	\$1,447,897	\$854,131	\$377,643	\$2,679,671	\$0
	OPEB/Pension	\$523,758	6.4826%	\$40,920	\$482,838	48,170,307	1.00235608%	\$260,573	\$153,715	\$68,550	\$482,838	\$0
	Total LNTC	\$8,079,443	100.0000%	\$631,227	\$7,448,216		15.47106473%	\$4,021,864	\$2,372,544	\$1,053,808	\$7,448,216	\$0
Total RMV + NTC		\$15,603,472		\$1,265,176	\$14,338,296			\$7,805,407	\$4,594,151	\$1,938,738	\$14,338,296	\$0

Value/FD by county:

County	RMV	LNTC	FDRMV	FDLNTC
Washington	2,477,018,000	25,996,039	\$352,458	\$354,034
Anoka	1,454,446,300	15,335,363	\$281,491	\$277,193
Chisago (final)	579,347,500	6,780,325	\$0	\$0
Chisago (final) jobz	2,929,000	58,580	\$0	\$0
Total nonexempt	4,513,740,800	48,170,307	\$633,949	\$631,227
Total exempt	4,510,811,800	48,111,727		

6. Pay 2011 Rate Calc - with prior year adjustments

Compare to #2 - offsets variance in 2010  
 Will not be exact - adjusted levy will be  
 apportioned based on 2011 values

Basis	Fund	Levy	Prior Year Adj	Adj Levy	% Dist	FD	Local Levy	Value	Chisago & Washington 2011 Rate	Anoka Adj Levy	Anoka Addl Rate	Anoka 2011 Rate	Spread Local Levy				Variance			
													Washington	Anoka	Chisago	Total	Washington	Anoka	Chisago	Total
RMV	General-other exempt	\$1,145,511	(\$259)	\$1,145,252	15.2247%	\$96,517	\$1,048,735	4,510,811,800	0.02324936%	\$2,130	0.00014645%	0.02339581%	\$575,891	\$340,279	\$134,695	\$1,050,865	(\$142)	\$2,046	(\$33)	\$1,871
	General-voter exempt	\$6,378,518	(\$1,438)	\$6,377,080	84.7753%	\$537,432	\$5,839,648	4,510,811,800	0.12945891%	\$11,294	0.00077652%	0.13023543%	\$3,206,721	\$1,894,204	\$750,017	\$5,850,942	(\$789)	\$10,830	(\$185)	\$9,856
	Total RMV	\$7,524,029	(\$1,697)	\$7,522,332	100.0000%	\$633,949	\$6,888,383		0.15270828%	\$13,424	0.00092296%	0.15363124%	\$3,782,612	\$2,234,483	\$884,712	\$6,901,807	(\$931)	\$12,876	(\$218)	\$11,727
LNTC	Comm Svc-other exempt	\$873,671	(\$163)	\$873,508	10.8135%	\$68,257	\$805,251	48,111,727	1.67371044%	\$4,694	0.03060899%	1.70431944%	\$435,098	\$261,364	\$113,483	\$809,945	(\$88)	\$4,642	(\$23)	\$4,531
	Debt-voter nonexempt	\$3,775,244	(\$826)	\$3,774,418	46.7265%	\$294,951	\$3,479,467	48,170,307	7.22326100%	\$23,493	0.15319494%	7.37645594%	\$1,877,762	\$1,131,206	\$493,992	\$3,502,960	(\$446)	\$23,230	(\$117)	\$22,667
	General-other exempt	\$2,906,770	(\$451)	\$2,906,319	35.9774%	\$227,099	\$2,679,220	48,111,727	5.56874626%	\$12,911	0.08419103%	5.65293729%	\$1,447,653	\$866,898	\$377,579	\$2,692,130	(\$244)	\$12,767	(\$64)	\$12,459
	OPEB/Pension	\$523,758	(\$110)	\$523,648	6.4826%	\$40,920	\$482,728	48,170,307	1.00212772%	\$3,136	0.02044947%	1.02257719%	\$260,514	\$156,816	\$68,535	\$485,865	(\$59)	\$3,101	(\$15)	\$3,027
	Total LNTC	\$8,079,443	(\$1,550)	\$8,077,893	100.0000%	\$631,227	\$7,446,666		15.46784543%	\$44,234	0.28844443%	15.75628986%	\$4,021,027	\$2,416,284	\$1,053,589	\$7,490,900	(\$837)	\$43,740	(\$219)	\$42,684
Total RMV + NTC		\$15,603,472	(\$3,247)	\$15,600,225		\$1,265,176	\$14,335,049			\$57,658			\$7,803,639	\$4,650,767	\$1,938,301	\$14,392,707	(\$1,768)	\$56,616	(\$437)	\$54,411

Value/FD by county:

County	RMV	LNTC	FDRMV	FDLNTC
Washington	2,477,018,000	25,996,039	\$352,458	\$354,034
Anoka	1,454,446,300	15,335,363	\$281,491	\$277,193
Chisago (final)	579,347,500	6,780,325	\$0	\$0
Chisago (final) jobz	2,929,000	58,580	\$0	\$0
Total nonexempt	4,513,740,800	48,170,307	\$633,949	\$631,227
Total exempt	4,510,811,800	48,111,727		

SCHEDULE D

Property Tax Calculation Schedule

Task	Completed by	Statutory/Admin		Statute Reference	Category	Revised Deadline	
		Month	Day			Month	Day
Tax List complete	Auditor	1	1	275.28, Subd. 1	Tax Calc		
Final State Tax Rate Certified	DOR	12	31	275.025, Subd 4	Tax Calc		
Assessment Date for R & P	Assessor	1	2	273.01; 273.175, Subd 1	Assessment		
Final Levy Survey due to DOR	Auditor	1	15	275.07, Subd 4	Tax Calc		
<b>Cross county values due to other Counties (Table IX's)</b>	<b>Auditors</b>	<b>1</b>	<b>15</b>	<b>275.08 Subd 2</b>	<b>Tax Calc</b>	<b>2</b>	<b>1</b>
State General Property Tax Annual Report due to DOR	Auditor	2	1	Administrative			
<b>Cross County Values Due (Table VIIIa FINAL)</b>	<b>Auditor</b>	<b>8</b>	<b>20</b>	<b>473F.08, Subd 3(a)</b>	<b>Tax Calc</b>	<b>2</b>	<b>1</b>
<b>Cross County Rates Due (Table X FINAL)</b>	<b>Auditor</b>	<b>1</b>	<b>15</b>	<b>275.08 Subd. 2</b>	<b>Tax Calc</b>	<b>2</b>	<b>15</b>
<b>Table VIIIb (Final Distribution \$) due to Admin Auditor</b>	<b>Counties</b>	<b>8</b>	<b>25</b>	<b>473F.08, Subd 5</b>	<b>Tax Calc</b>	<b>3</b>	<b>1</b>
<b>Final Area-Wide Tax Rate certification due to Counties</b>	<b>Admin Auditor</b>	<b>9</b>	<b>1</b>	<b>473F.08, Subd 5</b>	<b>FD/Tax Calc-Rates</b>	<b>3</b>	<b>11</b>
Tax list due to County Treasurer	Auditor	3	1	276.01	Tax Calc		
Annual Town meeting to adopt levies	Townships	3	14	365.51	Tax Calc		
Deadline for mailing tax statements	Treasurer	3	31	276.04, Subd. 3	Tax Calc		
Deadline for submission of Tax Abstract	Auditor	3	31	275.29	Tax Calc		
Deadline for submission of School Tax Reports	Auditor	3	31	275.124	Tax Calc		
Mini Abstracts due for current assmt yr. to DOR	Assessor	4	1	270C.89, Subd 1	Assessment		
Deadline for initial cert of adj NTC to DOE and Auditors	DOR	4	15	127A.48, Subd 1	Tax Calc		
First day of State Board of Equalization	Assessor	4	15	270.12	Assessment		
Deadline for 1st half tax Hst Cr to St Louis Co	DOR	4	15	273.163, Subd 1	Settlement		
Deadline for Cert of Sr Cit Prop Tax Deferral Program to DOR	Auditor	4	15	290B.05, Subd 3	Assessment		
Last Day to mail prop tax statements w/o due date extension	Treasurer	4	27	277.01, Subd 1; 279.01, Subd 1	Tax Calc		
MH Assmt Book to Auditor	Assessor	5	1	273.125, Subd 2	Tax Calc		
Last Day to file for GA deferment for next Pay year	Assessor	5	1	273.111. Subd 8	Assessment		
Last day to certify to counties amount to be received from or due to the pool	Admin Auditor	5	16	473F.08, Subd 7a	FD/Settlement	5	16
Mfg Home tax list due to Treasurer	Auditor	5	30	273.125. Subd 2	Tax Calc		
Last Day for boards of review to convene	Assessor	5	31	274.01	Assessment		
Cutoff date for population estimates for LGA	Demographer	6	1	4A.02	State Aid		
Notice of Contamination value due to property owner	Assessor	6	1	270.96, Subd 1	Assessment		
First day of County Board of equalization	Assessor	6	11	274.14	Assessment		
Final day of County Board of equalization	Assessor	6	19		Assessment		
<b>1st Half Fiscal Disparities payments due to/from counties</b>	<b>Treasurers/ Admin Auditor</b>	<b>6</b>	<b>15</b>	<b>473F.08, Subd 7a</b>	<b>FD/Settlement</b>	<b>6</b>	<b>15</b>
Deadline for final cert of Adj NTC to DOE and Auditors	DOR	6	15	127A.48, Subd 1	Tax Calc		
Last day to challenge Demographers estimates	Cities	6	24	4A.02	State Aid		
Last day of County Boards of Review to meet	Assessor	6	30	274.14	Assessment		
All changes to Mini Abstract due to DOR (5 days after Board final Action)	Assessor	6	30	274.14	Assessment		
Last day to mail change in MV to county auditor (unless Mini Abst late)	DOR	6	30	270C.91	Assessment		
Deadline for certification of equalized MV of RR property to Assrs and Auditors	DOR	6	30	270.87			
Cutoff date for TIF District request for Cert for following tax yr.	Auditor	6	30	469.177, Subd 6	Tax Calc		
Boundary changes for DRA due	DOR	6	30	273.1398, Subd 2d	State Aid		
Met Council assmt info due to counties	DOR	6	30	270.12, Subd 3	Tax Calc		
TNT Notice form due to counties	DOR	7	15	275.065	Tax Calc		
Veh accident numbers due to DOR for LGA calc	Dept. of Publ Safety	7	1	477A.011, Subd 39; 477A.0124, Subd 2	State Aid		
Households receiving food stamp data due to DOR for LGA calc	Dept. of Human Serv	7	1	477A.0214, Subd 2	State Aid		
Notices due to Sr Citizens Prop Tax Deferral Program	Auditors	7	1	290B.04, Subd 6	Assessment		
Population estimates and household size data due to DOR for LGA calc	Demographer & Met Council	7	15	4A.02; 477A.011, subd 3; 477A.0214, Subd 2	State Aid		
MH tax statements due to taxpayers	Auditor	7	15	273.125, Subd 3	Tax Calc		
<b>Table V values calculated</b>	<b>Auditors</b>	<b>7</b>	<b>15</b>	<b>473F.06</b>	<b>FD/Tax Calc-Values</b>	<b>6</b>	<b>15</b>
Cutoff Date for Annexation Information Report from Cities	DOR	7	15	477A.014, Subd 1			

SCHEDULE D

Property Tax Calculation Schedule							
Task	Completed by	Statutory/Admin		Statute Reference	Category	Revised Deadline	
		Month	Day			Month	Day
1st Half Major State aid payments paid	DOR	7	20	273.1385; 477A.015; 477A.0124; 273.1391; 477A.015	State Aid		
PILOT Payments due to counties	DOR	7	20	477A.026; 477A.12; 477A.13	State Aid		
Form PT01 due to DOR for state aid boundary adjustments	Counties	7	21	Administrative	State Aid		
LGA and county aid certification due to jurisdictions	DOR	7	31	477A.014, Subd 1	State Aid		
Property tax statement form prescribed	DOR	8	1	276.04, Subd 2	Tax Calc		
<b>Table V due to Admin Auditor</b>	<b>Auditors</b>	<b>8</b>	<b>1</b>	<b>473F.07, Subd 1</b>	<b>FD/Tax Calc-Values</b>	<b>6</b>	<b>30</b>
Costs of assessment due to jurisdiction	Auditor	8	1	270.52	Tax Calc		
Certification of trans/distribution lines and utility and pipeline pers prop values	DOR	8	1	273.37; 273.33; 273.35; 273.36	Tax Calc		
Renter/MH prop tax/targeted refund	DOR	8	2	290A.07	State Aid		
<b>C/I current assessed value certified to Auditor</b>	<b>Assessor</b>	<b>8</b>	<b>5</b>	<b>473F.05</b>	<b>FD/Tax Calc-Values</b>	<b>9</b>	<b>1</b>
<b>Table VI due to Admin Auditor</b>	<b>DOR</b>	<b>8</b>	<b>10</b>	<b>473F.07, Subd 2</b>	<b>FD/Tax Calc-Values</b>	<b>7</b>	<b>27</b>
Last day Renter/MH prop tax/targeted refund can be send	DOR	8	14	290A.07	State Aid		
<b>Table VII due to counties</b>	<b>Admin Auditor</b>	<b>8</b>	<b>15</b>	<b>473F.07, Subd 5</b>	<b>FD/Tax Calc-Values</b>	<b>8</b>	<b>10</b>
<i>Table VIIIa to be completed (TNT values)</i>	Counties	8	20	473F.08, Subd 3(a)	FD/Tax Calc-Rates	8	20
<b>Table VIIIb due to Admin Auditor</b>	<b>Counties</b>	<b>8</b>	<b>25</b>	<b>473F.08, Subd 5</b>	<b>FD/Tax Calc-Rates</b>	<b>10</b>	<b>15</b>
1st Half DRA paid to Counties and Towns	DOR	8	31	273.1398, Subd 6; 477A.015	State Aid		
Deadline for DRA, PERA Aid cert or following year	DOR	8	31	273.1398, Subd 6	State Aid		
Deadline for determine total deferred Sr Cit Prop Tax Def. Program tax from tax abstract data	DOR	8	31	290B.09	State Aid		
Deadline for Assessor Abstract for current assessment year (include State Board of Equal and DOR adjustments) to DOR	Assessor	9	1	270C.89, Subd 2	Assessment		
Deadline for Fall Mini Abstract to DOR	Assessor	9	1	270C.89, Subd 2	Assessment		
Deadline for MH Abstract for current P Year to DOR	Assessor	9	1	Administrative	Assessment		
<b>TNT AW Tax Rate certification due to Counties</b>	<b>Admin Auditor</b>	<b>9</b>	<b>1</b>	<b>473F.08, Subd 5</b>	<b>FD/Tax Calc-Rates</b>	<b>11</b>	<b>1</b>
Deadline for jurisdictions to pay assessment billing; those not paid levied on tax statements	Counties	9	1	270.52	Tax Calc		
Ag Preserve Credit rate Certified to Counties	DOR	9	1	473H.10, Subd 3	Tax Calc		
<b>Table IX - Local portion of jurisdiction's value to be calculated</b>	<b>Counties</b>	<b>10</b>	<b>1</b>	<b>Administrative</b>	<b>FD/Tax Calc-Values</b>	<b>9</b>	<b>30</b>
<b>Table X - Local portion of jurisdiction's levy to be calculated</b>	<b>Counties</b>	<b>9</b>	<b>5</b>	<b>473F.08, Subd 3(b)</b>	<b>FD/Tax Calc-Rates</b>	<b>10</b>	<b>15</b>
County, City, Twp. and Special District levies due to County	Jurisdictions	9	15	275.065, Subd 1; 275.065, Subd 1d	Tax Calc		
2nd half taconite hst cr and MH taconite cr due to St. Louis Auditor	DOR	9	15	273.136, Subd 2	State Aid		
Earliest date prop tax or targeted refund can be received by Homeowner	DOR	9	16	290A.07	State Aid		
TNT Statements to DOR for approval	Auditor	9	25	275.065, Subd 3,7	Tax Calc		
Latest date prop tax or targeted refund can be received by Homeowner	DOR	9	29	290A.07	State Aid		
School District Levy due to Auditor	School Districts	9	30	275.065, Subd 1; 275.065, Subd 1d	Tax Calc		
<i>Table IX - Joint County (TNT Values)</i>	Counties	9	30	Administrative		9	30
Preliminary State Tax Rate certification to Auditors	DOR	10	1	275.025, Subd 4	Tax Calc		
<b>Cross County Values Due</b>	<b>Auditor</b>	<b>10</b>	<b>4</b>	<b>Administrative</b>	<b>Tax Calc</b>		
Police and Fire Aid payment due	DOR	10	5	69.031, Subd 1	State Aid		
<b>Joint county levy certification due (TNT)</b>	<b>Auditor</b>	<b>10</b>	<b>5</b>	<b>275.065, Subd 1a</b>	<b>Tax Calc</b>	<b>9</b>	<b>30</b>
Proposed Levy Survey due to DOR	Auditor	10	8	275.07, Subd 4	Tax Calc		
<b>Table X - Joint County (TNT Rates)</b>	<b>Counties</b>	<b>10</b>	<b>5</b>	<b>275.065, Subd. 1a</b>	<b>Tax Calc</b>	<b>10</b>	<b>15</b>
Taconite credit payments due to other counties	St Louis Co Auditor	10	15	273.136, Subd 3	State Aid		
Unpaid service charges due for tax statement levy due to county	Jurisdictions	10	15	366.012; 400.08, Subd 4	Tax Calc		
1st Half MVHC and Ag credits due to jurisdictions	DOR	10	31	273.1384. subd 4	State Aid		
Open Space deferral cutoff for next P Year (60 days prior to Jan 2)	Property Owner	11	3	273.112, Subd 6	Assessment		
1st Day TNT statements mailed	Treasurer	11	11	275.065, Subd 3	Tax Calc		

SCHEDULE D

**Property Tax Calculation Schedule**

Task	Completed by	Statutory/Admin		Statute Reference	Category	Revised Deadline	
		Month	Day			Month	Day
2nd Half FD Payments due from/to Counties	Treasurers/ Admin Auditor	11	15	273F.08	FD/Settlement	11	15
Last day TNT notices can be mailed	Treasurer	11	24	275.065, Subd 3	Tax Calc		
Last day Apt owners to post TNT notice	Property Owner	11	27	275.065, Subd 3(h)	Tax Calc		
Special Assessment cert due to Auditor	Jurisdictions	11	30	429.061, Subd 3	Tax Calc		
Other charges to be collected as special assessment cert due	Jurisdictions	11	30	429.061, Subd 3; 429.101 Subd 3	Tax Calc		
Est. of total suppl tac Hst Cr in following pay year due to DOR	Taconite Cr County Auditors	12	1	273.1391, Subd 3			
New annual Sr Citizens info due to auditor	DOR	12	1	290B.05, Subd 2	Tax Calc		
Tax statement draft due to DOR for approval	Treasurer	12	1	276.04, Subd 2	Tax Calc		
Deadline for Hst applications to Assr	Property Owner	12	15	273.124, Subd 9	Assessment		
Deadline for final levy certification to Auditor (5 business days after Dec 20)	Jurisdictions	12	28	275.07, Subd 1	Tax Calc		
Deadline for Form TNT to DOR (ASAP after levy certification)	Jurisdictions	12	30	275.065, Subd 7	Tax Calc		
Deadline to submit Property Tax Levy Report for current pay year to DOR	Auditor	12	30	275.62, Subd 1	Tax Calc		
Deadline to send clerical error changes to county board for assessment year	Assessor	12	31	274.01, Subd 1	Assessment		

NOTE: Only changes to M.S. 473F are reflected above. Other property tax laws may be impacted if changes to M.S. 473F are made.

LEGEND	
<i>Italics</i>	<i>Additional Requirement</i>
<b>Bold</b>	<b>Fiscal Disparities Requirement Date Change</b>
	Fiscal Disparities Table VIII - X and AW Rate Requirement
	Other Fiscal Disparities Requirement

## Appendix A

### Scheduled Truth-in-Taxation Dates by Metropolitan County

#### Property Tax Calculation Extension Dates:

Anoka	October 19
Carver	October 12
Dakota	October 17
Hennepin	October 15
Ramsey	October 27
Scott	October 18
Washington	October 31

#### Number of Testing Days (Business):

Anoka	14 Days
Carver	21 Days
Dakota	14 Days
Hennepin	13 Days
Ramsey	14 Days
Scott	18 Days
Washington	18 Days

#### Number of Vendor Printing Days (Business):

Anoka	14 Days
Carver	13 Days
Dakota	13 Days
Hennepin	19 Days
Ramsey	10 Days
Scott	12 Days
Washington	10 Days

#### Truth-in-Taxation Notice Mailing Date:

Anoka	November 16
Carver	November 24
Dakota	November 10
Hennepin	November 16
Ramsey	November 17
Scott	November 11
Washington	November 15

## Appendix B

### Scheduled Final Property Tax Dates by Metropolitan County

#### Property Tax Calculation Extension Dates:

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Anoka	February 18
Carver	February 12
Dakota	February 12
Hennepin	February 25
Ramsey	February 19
Scott	February 14
Washington	March 1

#### Number of Testing Days (Business):

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Anoka	14 Days
Carver	14 Days
Dakota	14 Days
Hennepin	13 Days
Ramsey	14 Days
Scott	14 Days
Washington	14 Days

#### Number of Vendor Printing Days (Business):

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Anoka	14 Days
Carver	15 Days
Dakota	7 Days
Hennepin	19 Days
Ramsey	10 Days
Scott	10 Days
Washington	10 Days

#### Property Tax Statement Mailing Date:

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Anoka	March 15
Carver	March 31
Dakota	March 7
Hennepin	March 1
Ramsey	March 16
Scott	March 10
Washington	March 15