



MCLEOD COUNTY

BOARD OF COMMISSIONERS'

2020 TRUTH IN TAXATION HEARING

Joe Nagel - Chairperson
Doug Krueger - Vice Chairperson
Rich Pohlmeier
Ron Shimanski
Paul Wright

Tuesday, December 3, 2019
6:00 p.m.
The Glencoe City Center
1107 11th Street
Glencoe, MN 55336

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Why Property Taxes Vary From Year to Year

14 Reasons Your Property Taxes Might Go Up (or Down)

1. The market value of your property may change.

- ◆ Each parcel of property is assessed at least once every five years.
- ◆ Each year a sales ratio study is done to determine if the property is assessed similarly to like properties.
- ◆ You may make additions or improvements to your property which increases its market value.

2. The market value of other properties in your taxing district may change, shifting taxes from one property to another.

- ◆ If the market value of a property increases more or less than the average increase or decrease in a taxing district, the taxes on that property will also change.
- ◆ New construction in a taxing district increases the tax base and will affect the district's tax rate.

3. The State General Property Tax may change.

- ◆ The State Legislature directly applies a State General Property Tax to commercial/industrial and seasonal/recreational property classes.

4. The County Budget and Levy may change.

- ◆ Each year a county reviews the needs and wants of their citizens and how to meet those discretionary needs and wants. Also included in the county budget is non-discretionary spending which is required by state and federal mandates and court decisions and orders. As much as sixty to eighty-five percent of the county expenditures are used to deliver mandated services.

5. The City Budget and Levy may change.

- ◆ Each year cities review the needs and wants of their citizens and how to meet those needs and wants. This is called "discretionary spending" in the city budget. Also included in the budget is non-discretionary spending which is required by state and federal mandates and court decisions and orders.

6. The Township Budget and Levy may change.

- ◆ Each year in March townships set the levy and budget for the next year.

7. The School District's Budget and Levy may change.

- ◆ The Legislature determines basic funding levels for K-12 education and mandates services that schools must perform. On average, approximately seventy percent of school costs are paid by the state.
- ◆ Local school districts set levies for many purposes including transportation, community education, safe schools, etc.

8. A Special Districts Budget and Levy may change.

- ◆ Special districts such as the hospital districts, watershed districts, libraries, etc. set levies to balance their budgets.

- 9. Voters may have approved a School, City, Town, or County Referendum.**
- ◆ Local referendums may be held for local government construction projects, excess operating levies for schools or many other purposes.
 - ◆ Referendum levies may be spread on the market value or the tax capacity of a property depending on process and type of referendum levy.
- 10. Federal or state mandates may have changed.**
- ◆ Both the state and federal governments require local governments to provide certain services and follow certain rules. These mandates often require an increase in the cost and level of service delivery.
- 11. Aid and Revenue from the State and Federal government may have changed.**
- ◆ Each year the legislature reviews and adjusts the level of funding for a variety of aids provided to local governments including Local Government Aid (LGA), Disparity Reduction Aid (DRA), and County Program Aid (CPA). The formulas for how aid is determined and distributed among local governments may have changed.
 - ◆ While direct aid and revenue from the federal government to local governments has declined greatly in recent years, federal revenue continues to be a key portion of the local government revenue stream and that revenue stream may have changed.
- 12. The state legislature may have changed class rates, shifting taxes in your area.**
- ◆ A change in class rates will require a change in the tax rate to raise the same amount of money.
- 13. Other State Law changes may adjust the tax base.**
- ◆ Fiscal disparities, personal property taxes on utilities properties, limited market value, and tax increment financing and the new homestead market value exclusion are examples of laws that affect property taxes.
- 14. Special assessments may have been added to your property tax bill.**
- ◆ Water lines, curb and gutter, and street improvements that directly benefit your property may be funded, in whole or in part, through a special assessment that is added to your property tax bill.

For Governments in Minnesota:
Property Tax Levy ÷ Tax Base = Tax Rate

Levies are impacted by:

- * Number and scope of taxing authorities
 - **State (1)**
 - **Counties (87)**
 - **Cities (854)**
 - **Townships (1,802)**
 - **Special Taxing Districts (242+)**
 - **TIF Districts (2,600)**
- * Service demands and mandates
- * **Property Tax Aids (10)** and other Revenues
- * State-imposed **levy limitations**

Tax Bases are impacted by:

- * **Exemptions (47 categories)**
- * **Exclusions (6)**
- * **Special valuations and deferments (4)**
- * **Tax base definitions (6) and classifications (55 incl. tiers)**

Tax Rates are impacted by:

- * **Disparity Reduction Aid (1)**
- * **Special service areas**

For Taxpayers:
 Parcel Tax Base X Tax Rate = Parcel Tax Bill

Parcel Taxes are impacted by:

- * Credits (11)
- * Senior Deferral Program (1)
- * Refunds (4)

For Governments in McLeod County:
Property Tax Levy ÷ Tax Base = Tax Rate

Levies are impacted by:

- * Number and scope of taxing authorities
 - **Counties (1)**
 - **Cities (9)**
 - **Townships (14)**
 - **Special Taxing Districts (5)**
 - **TIF Districts (13)**
- * Service demands and mandates
- * **Property Tax Aids (6)** and other Revenues
- * State-imposed **levy limitations**
- * State-imposed **classification**
- * State-imposed **tier limits**

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"Who Does What" in the Property Tax Process

ASSESSOR

- ◆ Locates the property to be taxed; estimates its market value (how much the property would sell for in today's market); and assigns it to a class according to its use. The value established as of January this year determines the taxes you pay next year.
- ◆ Sends out notices in the spring to those whose property has changed in value and/or classification.
- ◆ Multiplies the estimated market value of each piece of property by the tax capacity percentage set by law for its class. The result is the tax capacity.
- ◆ Adds together the tax capacities for all the property in the taxing district and gives the totals to the County Auditor-Treasurer.
- ◆ Property owners who disagree with the Assessor may appeal to the Boards of Review.

Town or City Board of Review

- * The town board or city council meets between April 1 and May 31.

County Board of Equalization

- * The county board of commissioners meets during the last two weeks in June.

State Board of Equalization

- * The commissioner of revenue meets between April 15 and June 30. The review board may change the estimate of the market value or the classification.

Minnesota Tax Court

- * Small claims or regular division.

TAXING DISTRICTS

- ◆ Your School District, Township or City, County, etc.
- ◆ Determines the services (such as street maintenance, fire, and police protection) to be provided in the coming year.
- ◆ Estimates the costs of those services and determine what portion will come from property taxes. (Levy)
- ◆ Prepares proposed budget/levy amounts.
- ◆ Townships send proposed levy amounts to County Auditor-Treasurer by September 30.
- ◆ Cities and School District send proposed levy amounts to County Auditor-Treasurer by September 30.
- ◆ Holds Truth-in-Taxation hearings on budgets.
- ◆ Sends final levy to the County Auditor-Treasurer by December 28.

For Proposed "Truth-in-Taxation" Taxes:

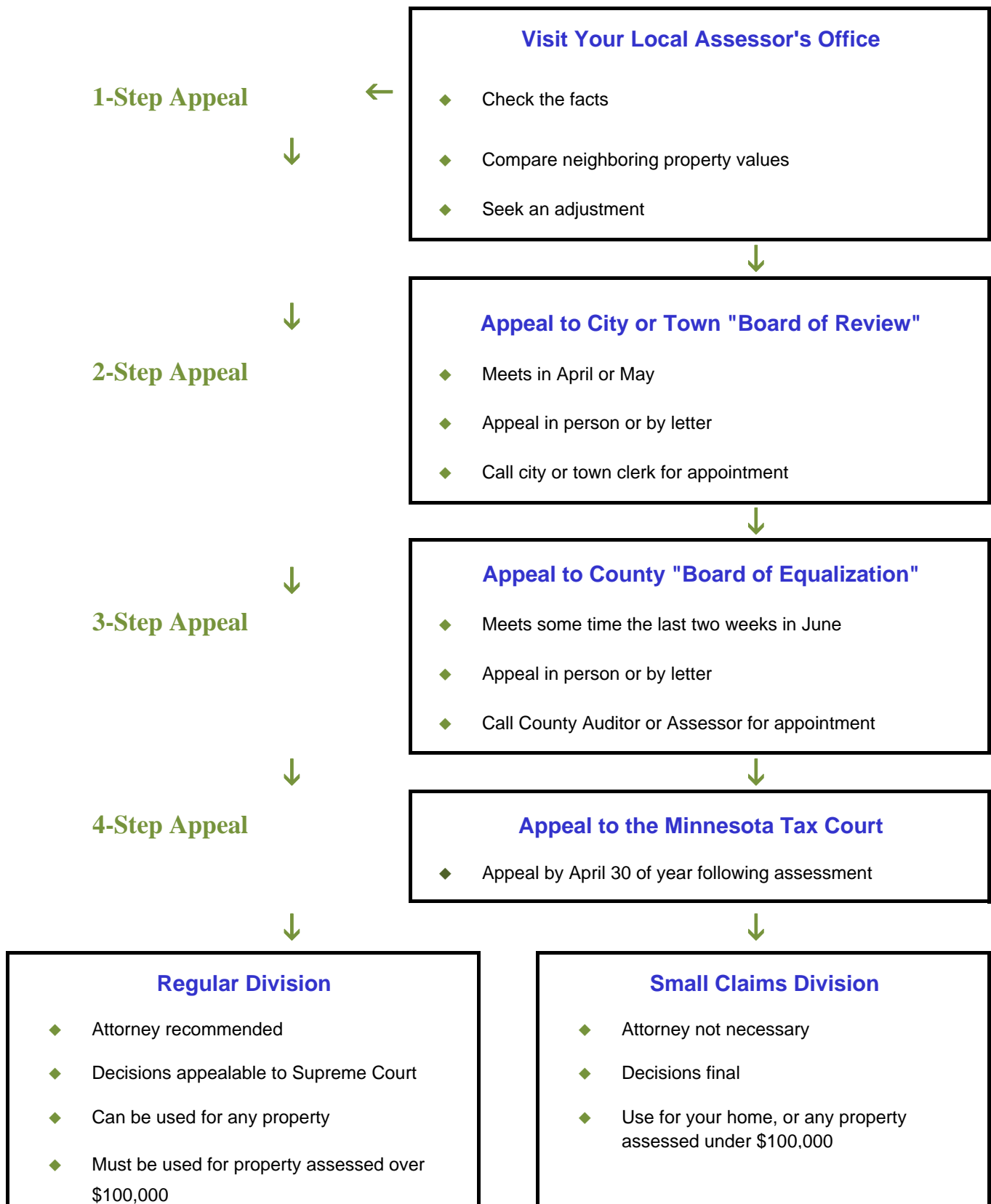
- ◆ Calculates tax increment captured percentages.
- ◆ Adjusts tax capacity for tax increment.
- ◆ Determine the tax capacity rates by dividing the proposed levy by the proposed total amount of tax capacity in the taxing district.
- ◆ Calculates the amount of each property owner's proposed tax.
- ◆ Prepares a Truth-in-Taxation notice for each taxpayer to be mailed between November 10 and 24 of each year.

For Final Taxes:

- ◆ Recalculates tax increment captured percentages.
- ◆ Adjusts tax capacity for tax increment.
- ◆ Recalculates the tax capacity rates by dividing the final levy by the final total amount of tax capacity in the taxing district.
- ◆ Recalculates the amount of each property owner's tax based upon the final levy amounts.
- ◆ Adds special assessments to the tax statements as certified by municipalities and townships.
- ◆ Prepares a listing of the tax for all property owners in the county.
- ◆ As tax dollars are collected, prepares settlements of money to taxing districts.
- ◆ Determines settlement amounts for delinquent settlements.
- ◆ Prepares the property tax statements from the county tax list. Mails out the statements by March 31 of the following year.
- ◆ Property owners mail in their payments. (Due in two installments on May 15 and October 15 for residential and November 15 for agricultural).
- ◆ Determines settlement amounts for current year settlements to the taxing districts.

Do You Think Your Property is Over-Assessed?

The diagram below shows the steps in contesting your property valuation:



Property Tax Classification Rates

What They Are, How They Work

Determine the Taxable Market Value and Classification the Assessor's Office has assigned to the property.

Multiply the Market Value by the State Legislature mandated percentage (classification rate) based on the Classification of the Property (these percentages are uniform statewide). The result of this computation is called the Net Tax Capacity.

Payable 2020 Classification Rates range from .45% to 2.00%. Classification Rates for selected property classes are shown below:

PROPERTY TYPE	NTC CLASS RATE	SUBJECT TO RMV TAX	SUBJECT TO STATE TAX
Residential Homestead First \$500,000 of market value Value over \$500,000	1.00% 1.25%	Yes Yes	No No
Residential Non-Homestead First \$500,000 of market value Value over \$500,000	1.00% 1.25%	Yes Yes	No No
Commercial and Industrial First \$100,000 of market value \$100,000 - \$150,000 Value over \$150,000	1.50% 1.50% 2.00%	Yes Yes Yes	No Yes Yes
Agricultural Homestead House, garage, one acre First \$500,000 of market value Value over \$500,000 Remainder of Farm: First \$1,880,000 of market value Value over \$1,880,000	1.00% 1.25% 0.50% 1.00%	Yes Yes No No	No No No No
Agricultural Non-Homestead Land	1.00% 1.00%	Yes No	No No
Residential Rental (Apartments) 2-3 units 4 or more units	1.25% 1.25%	Yes Yes	No No
Seasonal Cabins (Non-Commercial) First \$500,000 of market value Value over \$500,000	1.00% 1.25%	No No	Yes Yes

HOW TO USE THE CLASSIFICATION RATES:

Example: Suppose your home is valued at 100,000 Residential Homestead.

Your Home's Tax Capacity Equals:
 $(100,000 \times 1\%) = 1,000$

Property Tax Classification Rates Comparison

Property Type	Payable 2016	Payable 2017	Payable 2018	Payable 2019	Payable 2020
(1a) Residential Homestead:					
first \$500,000	1.00%	1.00%	1.00%	1.00%	1.00%
over \$500,000	1.25%	1.25%	1.25%	1.25%	1.25%
(1b) Blind/Disabled Homestead:					
first \$50,000	0.45%	0.45%	0.45%	0.45%	0.45%
\$50,000 - \$500,000			1.00%	1.00%	1.00%
over \$500,000			1.25%	1.25%	1.25%
(4bb) Residential Non-Homestead:					
first \$500,000	1.00%	1.00%	1.00%	1.00%	1.00%
over \$500,000	1.25%	1.25%	1.25%	1.25%	1.25%
Residential Rental (Apartments)					
(4b 1) 2-3 units	1.25%	1.25%	1.25%	1.25%	1.25%
(4a) 4 or more units	1.25%	1.25%	1.25%	1.25%	1.25%
(4d) Low Income Apartments:					
first tier	0.75%	0.75%	0.75%	0.75%	0.75%
over first tier		0.25%	0.25%	0.25%	0.25%
(3a) Commercial/Industrial /Public Utility:					
first \$150,000	1.50%	1.50%	1.50%	1.50%	1.50%
over \$150,000	2.00%	2.00%	2.00%	2.00%	2.00%
Seasonal Recreational:					
(1c) Homestead Resorts					
first \$600,000	0.50%	0.50%	0.50%	0.50%	0.50%
\$600,000 - \$2,300,000	1.00%	1.00%	1.00%	1.00%	1.00%
over \$2,300,000	1.25%	1.25%	1.25%	1.25%	1.25%
(4c 1) Seasonal Resorts Commercial					
first \$500,000	1.00%	1.00%	1.00%	1.00%	1.00%
over \$500,000	1.25%	1.25%	1.25%	1.25%	1.25%
continued on next page....					

Property Tax Classification Rates Comparison

Property Type	Payable 2016	Payable 2017	Payable 2018	Payable 2019	Payable 2020
Agricultural Homestead:					
(2a) House, Garage, One Acre					
first \$500,000	1.00%	1.00%	1.00%	1.00%	1.00%
over \$500,000	1.25%	1.25%	1.25%	1.25%	1.25%
(2a) Remainder of Farm					
first \$2,140,000	0.50%	-	-	-	-
over \$2,140,000	1.00%	-	-	-	-
first \$2,050,000	-	0.50%	-	-	-
over \$2,050,000	-	1.00%	-	-	-
first \$1,940,000	-	-	0.50%	-	-
over \$1,940,000	-	-	1.00%	-	-
first \$1,900,000	-	-	-	0.50%	-
over \$1,900,000	-	-	-	1.00%	-
first \$1,880,000	-	-	-	-	0.50%
over \$1,880,000	-	-	-	-	1.00%
(2b) Non-Homestead	1.00%	1.00%	1.00%	1.00%	1.00%

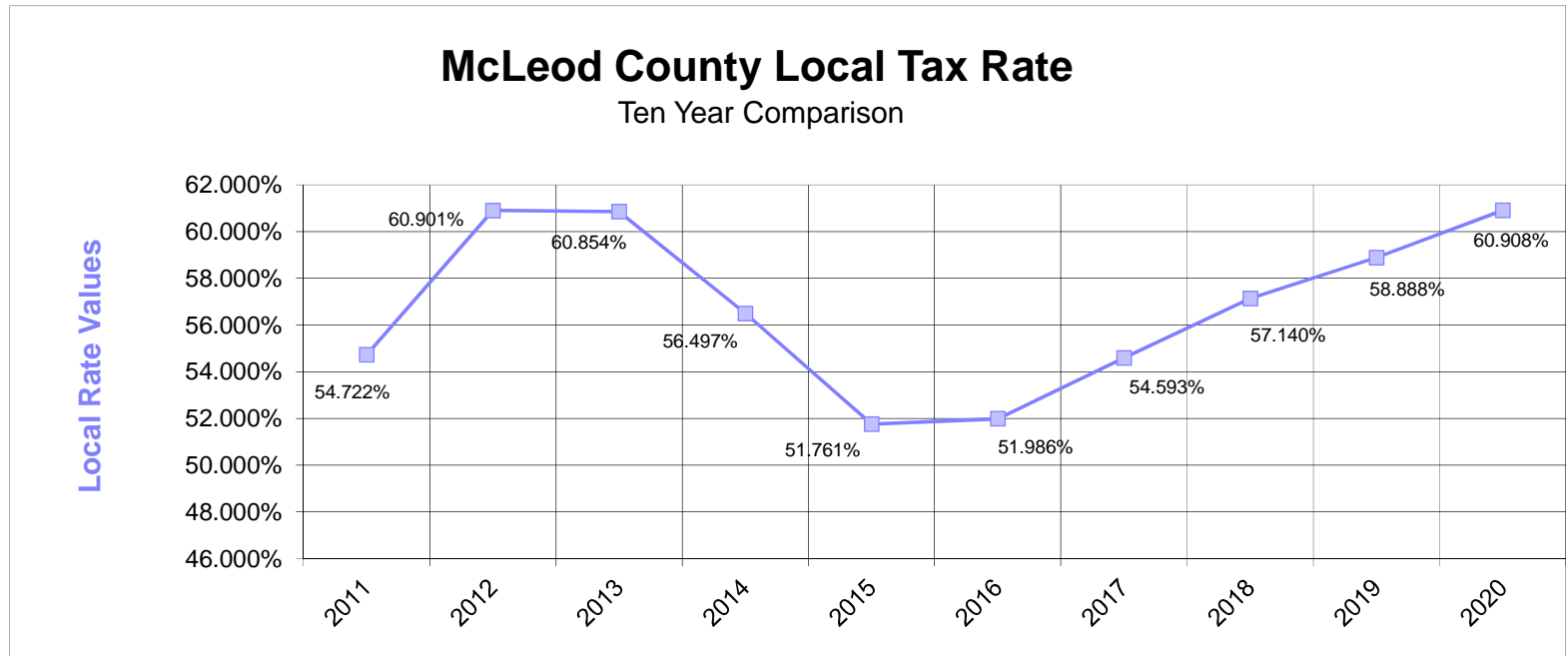
2020 Proposed Tax Capacities by Taxing Authorities

	2016 Final	2017 Final	2018 Final	2019 Final	2020 Proposed	Increase (Decrease) 2020-2019	Percentage Change
Townships							
Acoma	1,739,940	1,724,857	1,738,256	1,819,787	1,978,416	158,629	8.72%
Bergen	1,726,927	1,628,844	1,661,622	1,658,094	1,736,307	78,213	4.72%
Collins	1,391,626	1,263,388	1,250,644	1,177,110	1,270,673	93,563	7.95%
Glencoe Twp	1,388,420	1,304,910	1,287,582	1,237,407	1,335,783	98,376	7.95%
Hale	1,532,913	1,472,205	1,535,717	1,512,399	1,592,362	79,963	5.29%
Hassan Valley	1,475,787	1,491,125	1,431,574	1,356,909	1,438,267	81,358	6.00%
Helen	1,795,608	1,706,782	1,764,861	1,880,928	1,971,462	90,534	4.81%
Hutchinson Twp	1,912,400	1,879,334	1,846,150	1,897,087	1,986,692	89,605	4.72%
Lynn	1,168,384	1,096,015	1,074,201	1,031,629	1,106,328	74,699	7.24%
Penn	1,203,270	1,089,483	1,040,575	953,437	1,016,659	63,222	6.63%
Rich Valley	1,409,584	1,355,522	1,385,756	1,340,074	1,404,568	64,494	4.81%
Round Grove	1,560,286	1,265,847	1,173,806	1,040,036	1,122,757	82,721	7.95%
Sumter	1,537,907	1,412,895	1,451,360	1,427,740	1,496,633	68,893	4.83%
Winsted Twp	1,631,313	1,611,112	1,624,803	1,685,646	1,797,165	111,519	6.62%
Cities							
Biscay	33,359	33,117	32,413	33,942	34,642	700	2.06%
Brownnton	158,582	165,810	219,940	211,889	273,652	61,763	29.15%
Glencoe	2,570,420	2,899,496	3,207,819	3,483,537	3,657,102	173,565	4.98%
Hutchinson	9,117,687	9,661,581	9,999,135	10,903,202	11,243,553	340,351	3.12%
Lester Prairie	723,620	851,906	906,675	1,108,366	1,168,776	60,410	5.45%
Plato	194,421	211,095	227,036	273,598	286,357	12,759	4.66%
Silver Lake	367,973	323,941	377,884	436,643	527,291	90,648	20.76%
Stewart	191,326	231,839	238,399	247,381	276,743	29,362	11.87%
Winsted	1,486,206	1,653,241	1,666,886	1,891,820	1,948,730	56,910	3.01%
Totals	36,317,959	36,334,345	37,143,094	38,608,661	40,670,918	2,062,257	5.34%

Taxable Market Value, Net Tax Capacity, Tax Increment Capacity, and Local Tax Rate

	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Proposed 2020
A. Taxable Market Value	3,478,412,000	3,139,603,800	3,144,089,900	3,428,866,500	3,807,159,900	3,897,475,300	3,808,974,200	3,830,315,400	3,889,309,100	4,103,266,000
B. Total Net Tax Capacity	34,046,577	30,682,870	30,651,501	32,954,811	35,892,128	36,750,138	36,767,651	37,510,567	38,875,623	40,968,762
C. Tax Increment	418,970	450,203	407,452	402,887	393,832	432,179	433,306	367,473	266,962	297,844
D. Local Taxable Tax Capacity	33,627,607	30,232,667	30,244,049	32,551,924	35,498,296	36,317,959	36,334,345	37,143,094	38,608,661	40,670,918
E. Local Tax Rate	54.722%	60.901%	60.854%	56.497%	51.761%	51.986%	54.593%	57.140%	58.888%	60.908%

B - C = D (Local Taxable Tax Capacity)



McLeod County 10 year local tax rate average is 56.825%

2011 - 2015: no levy increases, yet the rates fluctuated due to the decrease in TMV and/or NTC

How To Calculate A Property Tax

*** Example ***

1. Market Value of 100,000 classified as Residential Homestead.
2. Calculate the Tax Capacity, reducing it by the Market Value Exclusion:

The first 76,000 x 40% = 30,400

100,000 - 76,000 = 24,000

24,000 x 9% = 2,160

30,400 - 2,160 = 28,240 (Market Value Exclusion Amount)

100,000 - 28,240 = 71,760 (Taxable Market Value)

$$71,760 \times 1.00\% = 718$$

(718 equals the net tax capacity)

3. Determine the Tax Rate:

Assume the property is located in the City of Glencoe, in the GSL School District #2859, and in Buffalo Creek Watershed (005). The proposed payable 2020 local tax rate is 153.8170%, and the proposed payable 2020 market value referenda rate is 0.11406%.

4. Calculate the Gross Tax (excluding special assessments):

718	x	1.53817	=	\$1,104.41
100,000	x	0.0011406	=	<u>114.06</u>
Total.....				<u><u>\$1,218.47</u></u>

Residential Homestead Market Value Exclusion

Eligible Property - All homestead property less than \$413,800 in value will receive a Homestead Market Value Exclusion; property classified as follows: Residential Homestead, Blind/Paraplegic Veteran/Disabled Homestead, House, Garage and One Acre Only (does not apply to any other land or buildings). Homestead property no longer receives a credit that reduces the property taxes paid. Instead, a portion of the homestead's property value will be excluded from taxation.

Exclusion Provisions - The Homestead Market Value Exclusion excludes from taxation 40% of the value on the first \$76,000 of a property's value. The amount excluded is reduced as the value rises above \$76,000 (the exclusion reduction is equal to 9% of the value above \$76,000). Homesteads valued more than \$413,800 will receive no homestead exclusion.

Calculation Example: Residential Homestead Market Value of 100,000

$$76,000 \times 40\% = 30,400$$

$$100,000 - 76,000 = 24,000$$

$$24,000 \times 9\% = 2,160$$

$$30,400 - 2,160 = 28,240 \text{ (Market Value Exclusion Amount)}$$

$$100,000 - 28,240 = 71,760 \text{ (Taxable Market Value)}$$

Agricultural Homestead Market Value Credit

Eligible Property - Agricultural Homestead Property Excluding House, Garage and One Acre (house, garage, and one acre receive the residential homestead credit). (Does not apply to non-homestead agricultural buildings and land or to timberlands).

Credit Provisions - Rate 0.30% of taxable market value excluding house, garage, and one acre of the first 115,000 of taxable market value, with an additional credit of 0.10% of market value above 115,000. **The maximum credit is \$490.00.** The maximum credit occurs at 260,000 of market value. Homesteads with land value of less than 115,000 would see no change in the amount of the credit.

Calculation Procedure: 200,000 Total Taxable Market Value

Taxable Market Value	Credit
Up to and including 115,000	$115,000 \times 0.30\% = \345.00
Over 115,000 but less than 260,000	$85,000 \times 0.10\% = \$85.00$
Total Credit	$\$345.00 + \$85.00 = \underline{\$430.00}$

School Building Bond Agricultural Credit

Credit Increased for Taxes Payable 2020

Background

During the 2017 legislative session, Minnesota enacted the School Building Bond Agricultural Credit. In some school districts, the tax base can be heavily dependent on agricultural land. In recent years, school districts with a large share of farm land have had less success passing capital referenda than those with less farm land. The school bond credit provides tax relief for owners of farm land in districts with bonded debt levies. It aims to help school districts have more success in passing capital referenda to fund new schools or school renovations. The credit was established at a 40% rate of a qualifying agricultural property's NTC multiplied by the school debt tax rate.

Eligible Property - The School Building Bond Agricultural Credit applies to all property classified as 2a (agricultural land), 2b (rural vacant land) and 2c (managed forest land), excluding the house, garage and surrounding 1 acre of land of an agricultural homestead.

Credit Provisions - The credit has been increased to 50% of the qualifying property's Net Tax Capacity (NTC) multiplied by the school debt tax rate. The credit applies to all school debt levies, whether or not they are voter-approved.

Calculation Procedure: 211,000 Total Taxable Market Value

Total Taxable Market Value		211,000.00	
Property Classification Rate	x	1.0000%	
Net Tax Capacity		2,110.00	
School Building Bond Credit Factor	x	50%	
			1,055.00
School District General Debt Rate		x	16.452%
School Building Bond Agricultural Credit		\$	<u>173.57</u>

School District Debt Rates:

	Final Payable 2019	Proposed Payable 2020
Hutchinson 0423	14.0550%	16.4520%
Lester Prairie 0424	6.7800%	6.3290%
Litchfield 0465	12.5690%	12.0420%
Buffalo Lake-Hector-Stewart 2159	0.0000%	0.0000%
Gibbon-Fairfax-Winthrop 2365	1.8690%	1.9380%
Howard Lake-Waverly-Winsted 2687	29.7430%	28.1320%
Glencoe-Silver Lake 2859	9.9180%	9.9230%

Statewide General Tax

Background

During the 2001 legislative session, Minnesota enacted the first state property tax since taxes payable in 1967. The tax is only on certain properties and is part of a property tax reform law. Revenue from the new tax will be deposited in the state general fund with some of the money earmarked specifically for education funding.

Is my property affected by the state general tax?

In general, there are three types of property that must pay the state general tax:

1. Commercial, industrial and public utility property exclusive of electric generating machinery.
2. Seasonal recreational property, including cabins.
3. Unmined iron ore property.

How much is the tax?

There are various factors that will determine how much tax you pay. Some of the factors are the market value and type (class) of property you have and the state tax rate.

Generally speaking, the higher the value of your property, the greater that state tax. However, the taxes on a non-commercial cabin are calculated a little differently than taxes on other affected properties.

The first \$76,000 in market value of a cabin will be taxed differently for state property tax purposes than it is for local property tax purposes. For example, if you have a cabin valued at \$100,000, only 40% of the first \$76,000 of market value would be subject to the new tax and the remaining \$24,000 would be taxed at its full value.

The Minnesota Department of Revenue calculates the tax rate annually. Each year there will be different rates however, there are only one set of rates for the entire State of Minnesota. The rate will be set each year on November 1. For taxes payable 2020 the preliminary commercial-industrial state general levy property tax rate is **39.000%** and the preliminary seasonal residential recreational state general levy property tax rate is **19.000%**. This rate applies to the net tax capacity of the affected properties. Net tax capacity is a small percentage of a properties market value. The percentage varies by property class.

The rate is determined by the relative amount of statewide commercial/industrial, public utility, seasonal recreational, and unmined iron ore property value in relation to the expenditure needs that have been established.

For the first year in 2002, \$592 million needs to be raised from the state tax. Under current law each subsequent year's amount will be increased from the previous year's amount by using the increase (if any) in the implicit price deflator for government consumption expenditures and gross investments published by the U.S. Bureau of Economic Analysis. This is basically an index of inflation.

What is the tax for?

The state property tax will be paid to the County Treasurer at the same time that local property taxes are paid. The payment of state and local property taxes to the County Treasurer is to be a combined payment. Separate payments are not to be made. Unlike other property taxes, the money raised from the state general tax will not go directly to local governments (i.e. counties, cities, school districts, etc.) even though it will be collected with other property taxes. Payments are made to the State three (3) times a year.

Instead, money raised by the tax will be deposited in the state general fund. Beginning in 2004, the money raised beyond the 2004 tax amount will be deposited in an education reserve account. This is the money that was earmarked under the original law for funding education aid or higher education. The state legislature will decide specifically how this money will be spent.

State General Levy - Commercial/Industrial Tax Capacity

Exclusion of First 100,000

Background

During the 2017 legislative session, Minnesota approved an exclusion of the first 100,000 of market value to provide tax relief to small businesses that own property. The state general levy was also reduced to minimize the tax shift implications of this exclusion.

Eligible Property - The exclusion from the state general levy of the first 100,000 is to commercial, industrial and some utility market value of each parcel or group of contiguous parcels that is eligible for the first-tier classification rate.

Prior to the Exclusion Payable 2017 - County Total	\$	3,345,661	
Payable 2018 - County Total	\$	2,832,644	\$ (513,017)
Payable 2019 - County Total	\$	2,977,536	\$ (368,125)
Proposed Payable 2020 - County Total	\$	2,737,122	\$ (608,539)

State General Levy

Taxes Payable 2020

Background

The state general tax base amount was \$592,000,000 when the levy was created for taxes payable 2002 and increased each year for inflation. The total levy had grown to \$863,781,130 for taxes payable 2017.

Eligible Property - The state general levy for both 2019 and 2018 commercial-industrial state tax levy used to determine the commercial-industrial rate was \$784,590,000 and the seasonal residential recreational state tax levy used to determine the seasonal residential recreational rate was \$44,190,000. The 2020 commercial-industrial state tax levy used to determine the commercial-industrial rate is \$737,090,000, and the seasonal residential recreational state tax levy used to determine the seasonal residential recreational rate is \$41,690,000.

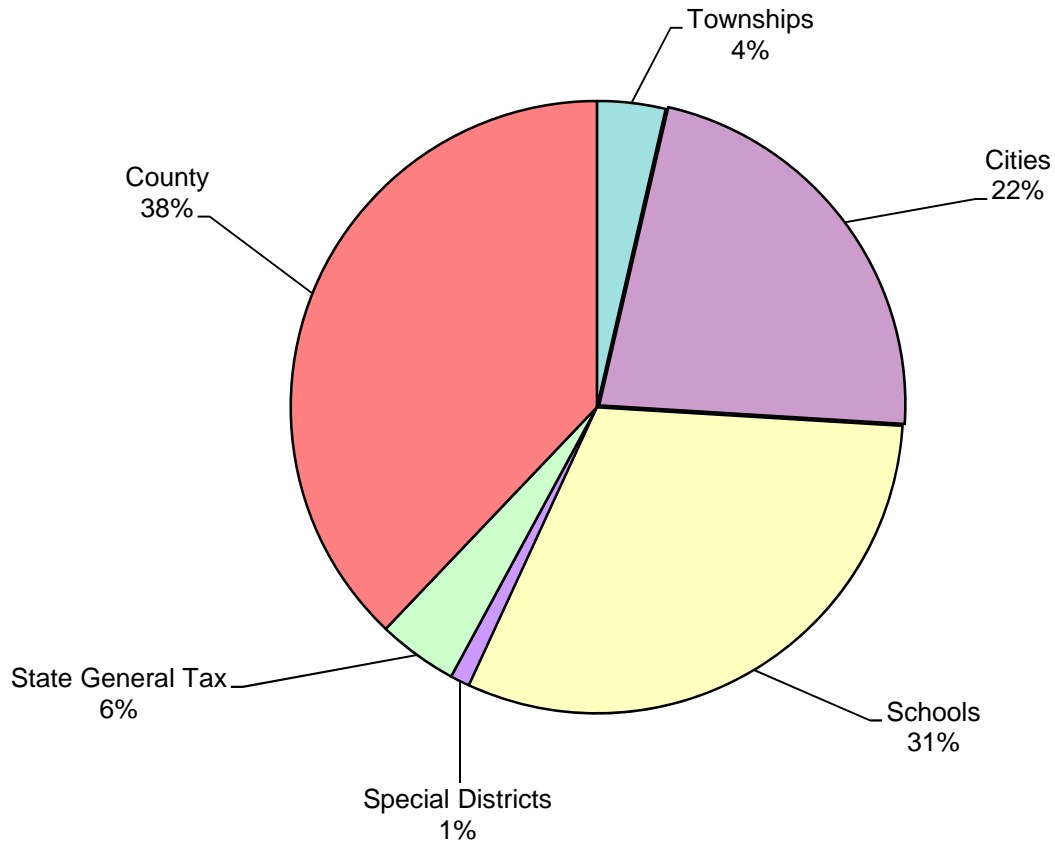
History of State General Tax Rates

	Commercial Industrial Rate	Seasonal Residential Recreational Rate	Total State General Rate
Taxes Payable 2018	43.865%	20.779%	64.644%
Taxes Payable 2019	42.416%	19.962%	62.378%
Proposed Taxes Payable 2020	39.000%	19.000%	58.000%

Net Tax Levies by Taxing Authorities

	Final 2017	Final 2018	Final 2019	Proposed 2020	Percent of Increase
TOWNSHIPS AND CITIES					
Acoma Township	258,000	258,000	258,000	258,000	0.00%
Bergen Township	188,000	203,000	262,200	293,000	11.75%
Collins Township	143,000	146,000	150,000	150,000	0.00%
Glencoe Township	90,000	90,000	92,500	98,500	6.49%
Hale Township	165,000	155,000	155,000	155,000	0.00%
Hassan Valley Township	155,000	155,000	162,000	162,000	0.00%
Helen Township	190,000	215,000	215,000	215,000	0.00%
Hutchinson Township	140,000	128,000	175,000	245,000	40.00%
Lynn Township	150,000	150,000	157,000	157,000	0.00%
Penn Township	110,000	110,000	110,000	110,000	0.00%
Rich Valley Township	65,000	65,000	65,000	65,000	0.00%
Round Grove Township	95,000	90,000	85,000	85,000	0.00%
Sumter Township	115,000	125,000	125,000	135,000	8.00%
Winsted Township	206,000	206,000	218,000	222,000	1.83%
Biscay City	19,854	20,450	20,450	21,064	3.00%
Brownston City	427,140	427,140	435,675	457,458	5.00%
Glencoe City	2,272,000	2,383,000	2,545,145	2,773,435	8.97%
Hutchinson City	6,951,796	7,113,466	7,310,005	7,537,908	3.12%
Lester Prairie City	742,172	757,015	824,212	1,035,393	25.62%
Plato City	205,530	205,530	217,860	230,932	6.00%
Silver Lake City	480,127	500,726	519,250	549,903	5.90%
Stewart City	404,564	412,655	418,845	431,410	3.00%
Winsted City	1,213,855	1,274,601	1,362,889	1,494,360	9.65%
SCHOOL DISTRICTS					
#0423-Hutchinson	4,291,356	4,302,800	4,238,050	4,930,923	16.35%
#0424-Lester Prairie	309,674	302,204	424,136	449,714	6.03%
#2159-Buffalo Lake Hector	453,498	552,048	581,213	531,965	-8.47%
#2365-Gibbon Fairfax Winthrop	1,204,988	1,164,080	1,096,402	1,094,527	-0.17%
#2687-Howard Lake Waverly Winsted	3,616,791	3,598,780	3,635,887	3,765,336	3.56%
#2859-Glencoe Silver Lake	2,421,398	2,416,030	2,513,826	2,651,141	5.46%
COUNTY					
Revenue	11,365,342	11,478,468	12,476,669	13,707,783	9.87%
Road & Bridge	3,262,097	3,280,153	3,780,153	3,780,153	0.00%
Human Services	3,837,076	4,930,826	4,979,037	5,248,364	5.41%
Trailblazer Transit	50,000	205,650	157,439	174,930	11.11%
Pioneerland Library	194,217	198,217	204,164	208,247	2.00%
Capital Improvement Plan 2014	437,259	436,315	434,897	388,277	-10.72%
Capital Equipment Notes 2016	264,705	262,395	259,665	0	-100.00%
Capital Improvement Plan 2018 & 2019	322,568	322,568	322,568	1,120,563	247.39%
Total County	19,733,264	21,114,592	22,614,592	24,628,317	8.90%
SPECIAL DISTRICTS					
Buffalo Creek Watershed	181,278	183,510	126,473	165,752	31.06%
High Island Watershed	35,088	31,483	30,826	33,800	9.65%
Hutchinson EDA	163,046	169,200	182,303	189,133	3.75%
Hutchinson HRA	166,373	171,364	186,023	192,993	3.75%
Region 6E	72,323	74,892	78,564	83,647	6.47%
Total Tax Capacity Levies	47,436,115	49,271,566	51,592,326	55,599,611	7.77%
MARKET VALUE LEVY SCHOOL DISTRICTS					
#0423-Hutchinson	2,274,118	2,664,265	2,837,617	2,734,992	-3.62%
#0424-Lester Prairie	485,149	505,436	543,737	594,484	9.33%
#2159-Buffalo Lake Hector	580,257	560,443	569,052	483,414	-15.05%
#2365-Gibbon Fairfax Winthrop	475,518	564,239	583,667	601,928	3.13%
#2687-Howard Lake Waverly Winsted	861,600	793,498	1,028,979	1,148,556	11.62%
#2859-Glencoe Silver Lake	1,129,466	1,250,640	1,164,074	1,092,920	-6.11%
Total Market Value Levies	5,806,108	6,338,521	6,727,126	6,656,294	-1.05%
Grand Total Levies	53,242,223	55,610,087	58,319,452	62,255,905	6.75%

Where Do Your Property Tax Dollars Go?



All Taxing Authorities in McLeod County

Townships	2,350,500
Cities	14,531,863
Schools	20,079,900
Special Districts	665,325
State General Tax	2,737,122
County	24,628,317
Total	<u><u>\$ 64,993,027</u></u>

Rate Comparison by Taxing Authorities

	Final 2017	Final 2018	Final 2019	Proposed 2020	Percent of Change
TOWNSHIPS AND CITIES					
Acoma Township	14.959%	14.842%	14.177%	13.042%	-1.135%
Bergen Township	11.542%	12.218%	15.814%	16.906%	1.092%
Collins Township	11.319%	11.674%	12.743%	11.809%	-0.934%
Glencoe Township	6.897%	6.990%	7.475%	7.375%	-0.100%
Hale Township	11.208%	10.093%	10.249%	9.743%	-0.506%
Hassan Valley Township	10.395%	10.828%	11.938%	11.274%	-0.664%
Helen Township	11.132%	12.182%	11.431%	10.942%	-0.489%
Hutchinson Township	7.450%	6.933%	9.225%	12.354%	3.129%
Lynn Township	13.686%	13.964%	15.219%	14.195%	-1.024%
Penn Township	10.097%	10.571%	11.536%	10.821%	-0.715%
Rich Valley Township	4.796%	4.690%	4.851%	4.634%	-0.217%
Round Grove Township	7.505%	7.668%	8.173%	7.571%	-0.602%
Sumter Township	8.140%	8.613%	8.756%	9.021%	0.265%
Winsted Township (average of districts)	12.448%	12.455%	12.630%	11.797%	-0.832%
Biscay City	59.952%	63.092%	60.250%	61.025%	0.775%
Brownton City	257.608%	194.208%	205.615%	167.168%	-38.447%
Glencoe City	78.359%	74.287%	73.062%	75.883%	2.821%
Hutchinson City	71.953%	71.141%	67.045%	67.070%	0.025%
Lester Prairie City	87.118%	83.494%	74.363%	88.695%	14.332%
Plato City	97.996%	91.038%	79.967%	81.084%	1.117%
Silver Lake City	148.214%	132.508%	118.918%	104.402%	-14.516%
Stewart City	185.363%	183.023%	177.689%	163.871%	-13.818%
Winsted City	73.423%	76.466%	72.041%	76.817%	4.776%
SCHOOL DISTRICTS					
#0423-Hutchinson	25.728%	25.442%	23.767%	26.521%	2.754%
#0424-Lester Prairie	11.329%	10.650%	13.813%	13.863%	0.050%
#0465-Litchfield	25.670%	19.457%	17.873%	18.099%	0.226%
#2159-Buffalo Lake Hector	3.432%	4.427%	4.933%	4.393%	-0.540%
#2365-Gibbon Fairfax Winthrop	7.260%	7.461%	7.082%	6.675%	-0.407%
#2687-Howard Lake Waverly Winsted	41.029%	39.516%	36.747%	35.795%	-0.952%
#2859-Glencoe Silver Lake	17.362%	16.657%	16.992%	16.851%	-0.141%
COUNTY					
McLeod	54.593%	57.140%	58.888%	60.908%	2.020%
SPECIAL DISTRICTS					
Buffalo Creek Watershed	1.929%	1.867%	1.258%	1.551%	0.293%
High Island Watershed	1.823%	1.732%	1.868%	1.899%	0.031%
Hutchinson EDA	1.688%	1.692%	1.672%	1.683%	0.011%
Hutchinson HRA	1.722%	1.714%	1.706%	1.717%	0.011%
Region 6E	0.199%	0.202%	0.203%	0.206%	0.003%
MARKET VALUE LEVY SCHOOL DISTRICTS					
#0423-Hutchinson	0.18490%	0.20901%	0.20660%	0.19180%	-0.01480%
#0424-Lester Prairie	0.25301%	0.24522%	0.23459%	0.24464%	0.01005%
#0465-Litchfield	0.12179%	0.12948%	0.12566%	0.12694%	0.00128%
#2159-Buffalo Lake Hector	0.26535%	0.24747%	0.24909%	0.20214%	-0.04695%
#2365-Gibbon Fairfax Winthrop	0.14755%	0.16498%	0.16388%	0.15679%	-0.00709%
#2687-Howard Lake Waverly Winsted	0.13175%	0.11598%	0.13512%	0.14079%	0.00567%
#2859-Glencoe Silver Lake	0.14713%	0.14715%	0.12760%	0.11406%	-0.01354%

Proposed Levies by County Comparison to Neighboring Counties

COUNTY NAME	2018 Estimated Population	Pay 2019 Final Levy	Pay 2020 Proposed Levy	\$ Change Levy	% Change Levy	Levy Per Capita	Ranking Per Capita
CARVER	103,551	56,264,855	59,073,855	2,809,000	5.0%	570	11
MCLEOD	35,873	22,614,592	24,628,317	2,013,725	8.9%	687	29
MEEKER	23,141	14,707,944	15,075,338	367,394	2.5%	651	43
RENVILLE	14,612	14,457,590	14,933,817	476,227	3.3%	1,022	57
SIBLEY	15,028	14,066,393	15,305,489	1,239,096	8.8%	1,018	56
WRIGHT	136,349	73,411,489	78,452,987	5,041,498	6.9%	575	10

McLeod Per Capita Levy and Ranking	2016	2017	2018	2019	2020
	\$ 523 21	\$ 549 23	\$ 589 25	\$ 630 27	\$ 687 29

Proposed Levies by County Comparison to Similar Population

COUNTY NAME	2018 Estimated Population	Pay 2019 Final Levy	Pay 2020 Proposed Levy	\$ Change Levy	% Change Levy	Levy Per Capita	Ranking Per Capita
MORRISON	33,169	18,853,006	19,094,153	241,147	1.3%	576	33
NICOLLET	34,220	21,822,197	22,971,286	1,149,089	5.3%	671	32
BECKER	34,371	21,308,052	21,946,080	638,028	3.0%	639	31
CARLTON	35,837	27,429,683	28,500,249	1,070,566	3.9%	795	30
MCLEOD	35,873	22,614,592	24,628,317	2,013,725	8.9%	687	29
STEELE	36,803	24,785,085	25,776,488	991,403	4.0%	700	28
DOUGLAS	37,964	27,240,300	29,000,000	1,759,700	6.5%	764	27
ISANTI	39,966	21,768,179	23,262,983	1,494,804	6.9%	582	26
MOWER	40,011	21,815,187	22,578,719	763,532	3.5%	564	25

Proposed Tax Rates by County Comparison to Neighboring Counties

COUNTY NAME	Pay 2017 Final Tax Rate	Pay 2018 Final Tax Rate	Pay 2019 Final Tax Rate	Pay 2020 Proposed Tax Rate
CARVER	38.851%	37.436%	36.422%	35.121%
MCLEOD	54.593%	57.140%	58.863%	60.908%
MEEKER	48.415%	48.683%	47.764%	48.350%
RENVILLE	31.914%	33.945%	36.996%	37.904%
SIBLEY	48.909%	52.484%	52.572%	52.339%
WRIGHT	39.599%	39.946%	44.273%	44.393%

2019 Final and 2020 Proposed - Tax Impact Samples by Classification

2018 Final		2019 Final		2018-2019		2020 Proposed		2019-2020	
Taxable Market Value	Total Tax Excluding Special Assmts	Taxable Market Value	Total Tax Excluding Special Assmts	Amount Increase or (Decrease)	Percent Increase or Decrease	Taxable Market Value	Total Tax Excluding Special Assmts	Amount Increase or (Decrease)	Percent Increase or Decrease

AG HOMESTEAD

12.012.0600	1,310,100	\$ 5,086	1,150,400	\$ 4,558	(528.00)	-10.38%	1,235,800	\$ 4,972	414.00	9.08%
10.011.0500	972,800	\$ 8,032	855,800	\$ 7,266	(766.00)	-9.54%	919,300	\$ 7,848	582.00	8.01%
13.016.0500	956,800	\$ 3,856	841,300	\$ 3,456	(400.00)	-10.37%	903,900	\$ 3,778	322.00	9.32%
01.010.0900	349,300	\$ 1,104	301,400	\$ 888	(216.00)	-19.57%	322,100	\$ 998	110.00	12.39%
02.035.1000	142,800	\$ 1,144	126,900	\$ 1,108	(36.00)	-3.15%	136,500	\$ 1,232	124.00	11.19%

AG NON-HOMESTEAD

14.006.0400	929,500	\$ 8,973	818,900	\$ 7,884	(1,089.00)	-12.14%	878,500	\$ 8,315	431.00	5.47%
06.030.0400	470,200	\$ 4,100	413,500	\$ 3,688	(412.00)	-10.05%	443,900	\$ 4,026	338.00	9.16%
08.001.0950	469,700	\$ 3,913	410,600	\$ 3,551	(362.00)	-9.25%	440,500	\$ 4,042	491.00	13.83%
10.028.0700	305,500	\$ 2,278	266,700	\$ 2,053	(225.00)	-9.88%	286,100	\$ 2,222	169.00	8.23%
12.028.0900	245,500	\$ 1,760	214,300	\$ 1,578	(182.00)	-10.34%	229,900	\$ 1,710	132.00	8.37%

RESIDENTIAL

22.011.1500	161,000	\$ 2,658	174,600	\$ 2,844	186.00	7.00%	181,900	\$ 3,026	182.00	6.40%
23.482.0010	294,100	\$ 5,226	321,000	\$ 5,561	335.00	6.41%	333,800	\$ 5,891	330.00	5.93%
07.008.0400	136,000	\$ 1,432	141,200	\$ 1,462	30.00	2.09%	149,100	\$ 1,544	82.00	5.61%
20.065.0070	67,500	\$ 1,846	78,300	\$ 2,112	266.00	14.41%	101,300	\$ 2,532	420.00	19.89%
03.023.0400	161,500	\$ 1,682	167,500	\$ 1,749	67.00	3.98%	169,800	\$ 1,767	18.00	1.03%
13.010.0300	125,200	\$ 1,254	153,300	\$ 1,524	270.00	21.53%	153,300	\$ 1,532	8.00	0.52%
19.050.0200	88,300	\$ 1,966	103,000	\$ 2,146	180.00	9.16%	132,500	\$ 2,566	420.00	19.57%
17.050.1030	61,000	\$ 1,142	73,500	\$ 1,318	176.00	15.41%	77,200	\$ 1,516	198.00	15.02%
01.009.0400	249,800	\$ 2,990	277,300	\$ 3,288	298.00	9.97%	296,500	\$ 3,572	284.00	8.64%
16.052.0130	63,700	\$ 1,822	59,300	\$ 1,758	(64.00)	-3.51%	80,300	\$ 2,070	312.00	17.75%

COMMERCIAL

23.276.0010	363,300	\$ 13,130	418,600	\$ 15,052	1,922.00	14.64%	522,500	\$ 19,422	4,370.00	29.03%
19.050.0060	167,200	\$ 6,004	182,400	\$ 6,400	396.00	6.60%	182,400	\$ 5,976	(424.00)	-6.63%
17.050.1280	112,600	\$ 2,908	128,700	\$ 3,318	410.00	14.10%	108,400	\$ 2,968	(350.00)	-10.55%
20.031.0625	103,100	\$ 3,963	103,100	\$ 3,929	(34.00)	-0.86%	103,100	\$ 3,701	(228.00)	-5.80%
22.050.0810	82,300	\$ 1,954	80,400	\$ 1,896	(58.00)	-2.97%	95,200	\$ 2,306	410.00	21.62%

TAX GLOSSARY

ABATEMENT - A reduction or decrease in taxable value that results in a reduction of taxes after an assessment and levy.

ACRE - A measure of land, equal to 160 square rods (43,560 square feet) in any shape.

AD VALOREM TAX - Tax are determined based on the value of a property.

ASSESSMENT YEAR - The year as of which the assessments are based. The valuation and classification of a property is based upon it's status on January 2, for taxes payable in the following year for Real Estate and Personal Property. Taxes payable on Manufactured Homes are based on the assessment on January 2, of the payable year.

BUDGET YEAR - Same as payable year except for school districts. School districts budget using a fiscal year that begins July 1st. The tax levied by a school district in 2017 for taxes payable in 2018 is for the 2018/2019 school year.

CLASS RATE - The percentage by which a property's market value is multiplied to arrive at its "net tax capacity" or taxable value, subject to the local tax rate. Classification, with its set of class rates, redefines the tax base and results in a redistribution of taxes among different kinds of properties.

CLASSIFICATION OF PROPERTY - Identifies the type of property, such as residential, agricultural, commercial, etc. based upon the use of the property.

DEBT SERVICE FUNDS - A fund to account for the collection of resources and payment of long-term debt principal and interest.

DISPARITY REDUCTION AID - A general purpose aid program designed to assist in the equalization of local tax rates.

ECONOMIC DEVELOPMENT - Expenditures related to providing financed and operated in a manner similar to private business, e.g., hospitals and nursing homes. The expenses of providing services are primarily financed by user charges.

EDUCATION AID - The total amount of state dollars paid for K-12 education. This aid is paid to the school districts.

EDUCATION HOMESTEAD CREDIT - A state-paid credit to reduce the school districts tax paid by homestead. First available for taxes payable in 1998. Repealed in the 2001 tax bill.

ESTIMATED MARKET VALUE (EMV) - Represents the assessor's estimate of the property's actual market value. Market value is defined as the most probable price that a well-informed buyer would pay a well-informed seller for a property without either party being unduly forced to buy or sell. All properties must be physically inspected in person at least once every five years.

FISCAL DISPARITY - Program (M.S. 473F) which provides for tax base sharing within the seven county metro area. Each municipality contributes 40% of the growth of its commercial/industrial tax base since 1971 to the seven county pool. This pool is then redistributed based on relative fiscal capacity. A percentage of the property tax on each commercial/industrial parcel is based on the seven county area wide rate.

GENERAL FUND (also known as the Revenue Fund) -The fund used to account for all financial resources not required to be accounted for in another fund. This fund is the main operating fund.

GREEN ACRES - A real estate parcel of at least 10 acres, the owner of which is engaged in agricultural pursuits and otherwise qualifies for a deferment of assessment and taxes payable; intended to preserve farmland from the pressures of development.

HOMESTEAD - For property tax purposes, homestead is a tax benefit granted to property owners (or qualifying relatives) who are Minnesota residents and who own and occupy their homes as their primary place of residence.

HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA) - A state program that replaces the former homestead credit programs and the agricultural credit program starting in 1990. It is a property tax relief program determined by formula and paid to local governments before taxes are levied. Effective for payable in 2002 and future years HACA was eliminated for cities, townships, school districts, and special taxing districts.

HUMAN SERVICES - Human services expenditures are designed to provide public assistance and institutional care for individuals economically unable to provide for their own essential needs. Typical expenditures include social services and income maintenance.

LEVY - The amount of money that a taxing district needs to raise through property taxes.

LEVY LIMITS - State-imposed limits on the dollar amounts that can be levied by counties and cities and townships over 2,500 population.

LEVYING UNITS - In Minnesota, property taxes are levied by counties, cities, townships, school districts and special districts, which may included metro government agencies, hospital boards, watershed districts, transit authorities, park boards, and housing and redevelopment authorities, etc.

LIBRARIES - Expenditures include the purchase of reference materials and books, reference services to patrons, cataloging of materials, and general administration of the library.

LOCAL GOVERNMENT AID (LGA) - Money (in the form of general distribution aid) provided to cities and townships for property tax relief. Effective payable year 2002 and future years townships and small cities lost their LGA.

LOCAL TAX RATE - The tax rate usually expressed as a percentage of tax capacity, used to determine the property tax due on a piece of property.

MARKET VALUE REFERENDA RATE - Rate applied to the taxable market value of a property to calculate the market value referenda tax, for certain referendum levies which are based on market value instead of tax capacity.

NET PROPERTY TAX - As opposed to "gross property tax" - property tax after accounting for state aids and tax credits.

NET TAX LEVY - The property taxes, net of state property tax relief aids or grants, required to be paid by the property owners of the county.

PAYABLE YEAR - Year in which tax statements are issued and taxes become payable on May 15 and October 15 for real estate. Agricultural property has until November 15.

PROPERTY TAX - Generally a tax levied on both real and personal property; the amount of the tax is dependent on the value of the property.

PROPERTY TAX REFUND - A partial property tax refund program for those who have property taxes out of proportion with their income. This program is available to homeowners and renters.

ROAD AND BRIDGE - Streets and highways current expenditures are for the maintenance and repair of local highways, street, bridges, and street equipment. Common expenditures include patching, seal coating, and snow removal. Streets and highways expenditures cover expenditures on all county highways, including county state aid highways. Streets and highways capital outlays include construction and equipment purchases.

SPECIAL ASSESSMENT - An amount for improvements (such as streets, etc.) as certified by each municipality, which directly benefit the property are shown as a separate item on the tax statement. A levy made against certain properties to defray all or part of the costs of a specific improvement, such as new sewer and water mains, deemed to benefit primarily those properties.

STATE AIDS - Aid given to a local unit of government to be used only for a specific purpose. The state contends that individual taxes would be higher than shown on tax statements if it were not for the LGA, HACA, and DRA. The presumed amount of aid is indicated for each parcel on line 4 of your property tax statement.

TAX BASE - Total value of taxable property within the community.

TAX CAPACITY - A parcel's taxable market value multiplied by the class rate for that type of property. Formerly known as assessed value.

TAX INCREMENT FINANCING (TIF) - Districts created by municipalities to create fund improvements which increase market values of the properties in the district. The taxes generated by the increased market value are "captured" by the TIF District to finance project development or redevelopment costs.

TAX RATE (INITIAL) - The percent of the total taxable value of property needed to achieve the dollar amounts levied by the respective local units ($\text{levy}/\text{tax capacity} = \text{tax rate}$)

TAX RATE (LOCAL) - Rate applied to the tax capacity of a property to calculate the tax. Formerly known as mill rate.

TAX RATE TOTAL - The rate arrived at by summing the tax rates of all the units in the area authorized to levy taxes on a particular parcel of property.

TAXABLE TAX CAPACITY - The tax capacity less the tax increment district value, less the fiscal disparities contribution value, plus the fiscal disparities distribution value.

THIS OLD HOUSE - An exemption from property tax for all or a portion of the value of improvements made to homes at least 45 years old, designed to provide owners of older and deteriorated homes with an incentive to restore or renovate their house.

TOWNSHIP - A territorial division of land established by federal survey that is six miles square and contains thirty-six sections, each one mile square.

TRUTH-IN-TAXATION - State law providing for notices of proposed taxes for the upcoming year to taxpayers and for public budget hearings.

APPENDIX

Resources

Minnesota Department of Revenue

Minnesota Department of Revenue
Property Tax Division
Mail Station 3340
St. Paul, MN 55146-3340
Website: <http://www.taxes.state.mn.us>

Minnesota Center for Fiscal Excellence

85 Seventh Place East, Suite 250
St. Paul, MN 55101
Phone No. 651-224-7477
Website: <http://www.fiscalexcellence.org>

University of Minnesota Extension Services

Website: <http://www.extension.umn.edu>

If you have questions with this document, please contact:

Connie M. Kurtzweg

McLeod County Auditor-Treasurer

2391 Hennepin Avenue North

Glencoe, MN 55336

320-864-1235

connie.kurtzweg@co.mcleod.mn.us