Ag2School Tax Equity: School Bond Debt Taxes with Ag2School Tax Credit

MREA March 23, 2015

The attached printout shows estimated general school debt service property taxes on selected properties under current law and two alternatives, described below. The tax amounts shown are estimated, but should provide a reasonable approximation of the change in school general debt service taxes that would result under the two alternatives relative to current law.

Under House, Garage 1 acre (HG 1A) for existing school debt, school agricultural land value is excluded from the general school debt levy. However, the level of state aid to school districts is not changed relative to current law, so the resulting school debt levy tax rate increases in each school district with agricultural land value, resulting in a shift of taxes on to other classes of property. Throughout this analysis, "agricultural land" refers to class 2a and 2b agricultural homestead and non-homestead land (excluding the house, garage, and 1 acre) and class 2d property.

Under Ag2School Debt Service Credit, the general school debt service tax rate will be the same as under current law, so there would be no change in debt service property taxes relative to current law for all classes of property with the exception of agricultural land. For agricultural land, a percentage of the school debt service property tax will be paid through a state school debt service credit. This credit will be funded through a combination of (1) a direct state appropriation and (2) a statewide tax levied against agricultural property at a uniform statewide rate. School general debt service property taxes paid by agricultural land will equal (1) the current law general debt service property tax minus (2) the school debt service credit plus (2) the statewide tax rate times the agricultural land tax capacity. The specific credit percentages, state payments, etc., are outlined in the table below.

Ag2School School Debt Service Credit Percentage	40%	← Credit will pay 40% of local general debt service property tax.
Total Estimated Statewide Credit Payment	$35,193,402	
Amount of Credit from State Appropriation	$30,000,000	
Percent of Credit from State Appropriation	85%	
Amount of Credit from State Agricultural Land Tax	$5,193,402	
Percent of Credit from State Agricultural Land Tax	15%	
Uniform Statewide Agricultural Land Tax Rate	0.464%	
Ag2School Tax Equity Tax on a $1 Million Agricultural Homestead Land Based on Uniform Statewide Rate	$23.18	

Description of columns in printout:

- **Total Tax Capacity (Net).** Total taxable tax capacity after subtracting fiscal disparity contribution, captured tax increment, and excluded power line tax capacity and adding fiscal disparity distribution tax capacity, based on the 2014 assessment (corresponding to taxes payable in 2015).
- **Agricultural Land Tax Capacity.** Total tax capacity of all class 2a and 2b agricultural land (excluding the house, garage, and 1 acre) and class 2d property.
- **Current Law Debt Levy.** Projected current law school general debt service levy for taxes payable in 2016.
- **Debt Tax Rates: Current Law.** Estimated current law school general debt service tax rate, calculated by dividing "current law debt levy" by "total tax capacity (net)."
- **Debt Tax Rates: Excluding Agricultural Land (HG 1A).** Estimated tax rate under alternative #1, calculated by dividing (1) "current law debt levy" by (2) "total tax capacity (net)" minus "agricultural land tax capacity."
- **Debt Tax on a $150,000 Homestead Under Current Law.** Estimated school general debt tax under current law for a residential homestead with a $150,000 market value.
- **Debt Tax on a $150,000 Homestead Under HG 1 A.** Estimated school general debt tax under alternative #1 for a residential homestead with a $150,000 market value.
- **Debt Tax on a $150,000 Homestead Under Ag2School Tax Credit.** Estimated school general debt tax under alternative #2 for a residential homestead with a $150,000 market value (same as current law).
- **Debt Tax on a $1 Million Business Under Current Law.** Estimated school general debt tax under current law for a commercial/industrial property with a $1 million market value.
- **Debt Tax on a $1 Million Business Under HG 1A.** Estimated school general debt tax under alternative #1 for a commercial/industrial property with a $1 million market value.
- **Debt Tax on a $1 Million Business Under Ag2School Tax Credit.** Estimated school general debt tax under alternative #2 for a commercial/industrial property with a $1 million market value (same as current law).
- **Debt Tax on $1 Million Agricultural Land Under Current Law.** Estimated school general debt tax under current law for agricultural land with a $1 million market value.
- **Debt Tax on $1 Million Agricultural Land Under HG 1A.** Estimated school general debt tax under alternative #1 for agricultural land with a $1 million market value ($0 in all school districts).
- **Debt Tax on $1 Million Agricultural Land Under Ag2School Tax Credit.** Estimated school general debt tax under alternative #2 for agricultural land with a $1 million market value.

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2014 Tax Base, Projected Pay 2016 School Debt Levies, and Approximate School Debt Taxes for Selected Properties Under Current Law and Two Alternatives

See cover page for additional explanation and column description

*Total agricultural homestead land in this school district is less than $1 million, so there is no single property with agricultural homestead land value of $1 million in this district. If there were a property with agricultural homestead land value of $1 million in this district, the state tax on this value under Ag2School Credit would be: $23.18

MDE Code	Name	Total Tax Capacity (Net)	Ag. Land Tax Capacity	Current Law Debt Levy	Debt Tax Rates: Current Law	Debt Tax Rates: HG 1A	Debt Tax on a $150,000 Homestead Under: Current	Debt Tax on a $150,000 Homestead Under: HG 1A	Debt Tax on a $150,000 Homestead Under: Ag2School	Debt Tax on a $1 Million Business Under: Current	Debt Tax on a $1 Million Business Under: HG 1A	Debt Tax on a $1 Million Business Under: Ag2School	Debt Tax on $1 Million Ag. Land Under: Current	Debt Tax on $1 Million Ag. Land Under: AG 1A	Debt Tax on $1 Million Ag. Land Under: Ag2School	Ag2School minus Current Law
2854	Ada-Borup	8,095,502	7,308,441	480,518	5.936%	61.052%	74.94	770.84	74.94	1,142.61	11,752.55	1,142.61	296.78	0.00	201.25	(95.53)
511	Adrian	8,439,537	7,306,690	608,646	7.212%	53.727%	91.06	678.36	91.06	1,388.28	10,342.47	1,388.28	360.59	0.00	239.54	(121.06)
1	Aitkin	16,125,964	2,515,052	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
745	Albany	7,787,662	1,719,119	1,568,743	20.144%	25.850%	254.34	326.39	254.34	3,877.71	4,976.20	3,877.71	1,007.20	0.00	627.50	(379.70)
241	Albert Lea	19,408,376	6,367,354	2,789,555	14.373%	21.391%	181.47	270.08	181.47	2,766.79	4,117.69	2,766.79	718.65	0.00	454.37	(264.28)
242	Alden	3,832,666	3,181,823	393,317	10.262%	60.432%	129.57	763.01	129.57	1,975.48	11,633.15	1,975.48	513.11	0.00	331.05	(182.06)
206	Alexandria	39,991,162	2,857,296	6,270,959	15.681%	16.887%	197.99	213.22	197.99	3,018.57	3,250.83	3,018.57	784.04	0.00	493.61	(290.44)
876	Annandale	14,914,359	1,392,998	2,361,739	15.835%	17.467%	199.94	220.53	199.94	3,048.30	3,362.34	3,048.30	791.77	0.00	498.24	(293.53)
11	Anoka-Hennepin	200,905,617	670,699	8,351,831	4.157%	4.171%	52.49	52.66	52.49	800.24	802.92	800.24	207.85	0.00	147.89	(59.96)
261	Ashby	2,299,928	1,033,767	533,141	23.181%	42.107%	292.68	531.64	292.68	4,462.30	8,105.58	4,462.30	1,159.04	0.00	718.60	(440.44)
2396	Atwater-Cosmos-Grove City	13,589,890	9,131,401	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
492	Austin	17,034,709	4,197,014	2,572,688	15.103%	20.040%	190.69	253.03	190.69	2,907.26	3,857.72	2,907.26	755.13	0.00	476.26	(278.87)
676	Badger	867,715	601,697	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
162	Bagley	4,436,702	1,226,622	312,192	7.037%	9.725%	88.84	122.79	88.84	1,354.54	1,872.13	1,354.54	351.83	0.00	234.28	(117.55)
146	Barnesville	8,605,398	6,050,872	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
91	Barnum	3,090,036	646,275	271,141	8.775%	11.095%	110.79	140.09	110.79	1,689.13	2,135.83	1,689.13	438.73	0.00	286.42	(152.31)
542	Battle Lake	12,080,502	1,402,794	593,178	4.910%	5.555%	62.00	70.14	62.00	945.22	1,069.39	945.22	245.51	0.00	170.49	(75.02)
726	Becker	22,635,429	990,787	3,334,645	14.732%	15.406%	186.01	194.52	186.01	2,835.90	2,965.72	2,835.90	736.60	0.00	465.14	(271.46)
2364	Belgrade-Brooten-Elrosa	6,889,843	4,426,722	128,436	1.864%	5.214%	23.54	65.84	23.54	358.85	1,003.76	358.85	93.21	0.00	79.10	(14.10)
716	Belle Plaine	10,223,130	2,566,971	2,990,366	29.251%	39.058%	369.32	493.15	369.32	5,630.81	7,518.72	5,630.81	1,462.55	0.00	900.71	(561.84)
31	Bemidji	30,726,386	2,115,784	3,408,294	11.092%	11.913%	140.05	150.41	140.05	2,135.29	2,293.19	2,135.29	554.62	0.00	355.95	(198.67)
777	Benson	14,070,392	10,186,073	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
786	Bertha-Hewitt	1,472,932	900,049	388,995	26.410%	67.901%	333.45	857.32	333.45	5,083.84	13,071.00	5,083.84	1,320.48	0.00	815.47	(505.01)
727	Big Lake	12,489,436	234,193	3,581,932	28.680%	29.228%	362.11	369.03	362.11	5,520.84	5,626.34	5,520.84	1,433.98	0.00	883.57	(550.41)
2534	Bird Is.-Olivia-Lake Lillian	14,257,424	11,392,003	431,265	3.025%	15.051%	38.19	190.03	38.19	582.28	2,897.25	582.28	151.24	0.00	113.93	(37.32)
32	Blackduck	3,020,517	801,094	327,470	10.842%	14.755%	136.89	186.29	136.89	2,086.99	2,840.29	2,086.99	542.08	0.00	348.43	(193.65)
756	Blooming Prairie	7,917,602	5,997,809	1,136,028	14.348%	59.175%	181.16	747.14	181.16	2,762.02	11,391.09	2,762.02	717.41	0.00	453.62	(263.78)
271	Bloomington	107,282,239	3,661	12,063,076	11.244%	11.245%	141.97	141.97	141.97	2,164.52	2,164.59	2,164.52	562.21	0.00	360.51 *	(201.70)
2860	Blue Earth Area	19,209,414	15,442,273	325,148	1.693%	8.631%	21.37	108.98	21.37	325.83	1,661.50	325.83	84.63	0.00	73.96	(10.67)
314	Braham	3,724,855	866,090	686,353	18.426%	24.009%	232.65	303.13	232.65	3,547.06	4,621.68	3,547.06	921.32	0.00	575.97	(345.35)
181	Brainerd	52,383,530	2,185,661	6,272,629	11.974%	12.496%	151.19	157.77	151.19	2,305.08	2,405.44	2,305.08	598.72	0.00	382.41	(216.31)
2908	Brandon-Evansville	5,315,393	2,216,392	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
846	Breckenridge	11,696,786	9,284,733	285,563	2.441%	11.839%	30.82	149.48	30.82	469.97	2,279.01	469.97	122.07	0.00	96.42	(25.65)
286	Brooklyn Center	6,823,084	0	1,742,859	25.544%	25.544%	322.51	322.51	322.51	4,917.14	4,917.14	4,917.14	1,277.18	0.00	789.49 *	(487.69)
787	Browerville	1,822,555	723,325	178,350	9.786%	16.225%	123.55	204.86	123.55	1,883.75	3,123.31	1,883.75	489.29	0.00	316.75	(172.53)
801	Browns Valley	1,497,250	1,066,445	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
877	Buffalo	28,983,047	2,129,613	7,310,081	25.222%	27.222%	318.45	343.71	318.45	4,855.22	5,240.26	4,855.22	1,261.10	0.00	779.84	(481.26)
2159	Buffalo Lake-Hector	15,939,043	13,685,288	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
191	Burnsville	68,941,905	43,898	8,197,499	11.890%	11.898%	150.13	150.22	150.13	2,288.91	2,290.37	2,288.91	594.52	0.00	379.89 *	(214.63)
836	Butterfield	4,032,019	3,664,878	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
531	Byron	8,069,017	1,460,709	2,697,303	33.428%	40.817%	422.06	515.35	422.06	6,434.87	7,857.24	6,434.87	1,671.40	0.00	1,026.02	(645.38)
299	Caledonia	5,912,050	2,726,146	1,850,344	31.298%	58.079%	395.17	733.31	395.17	6,024.83	11,180.22	6,024.83	1,564.89	0.00	962.12	(602.78)
911	Cambridge-Isanti	19,336,526	1,680,551	5,280,280	27.307%	29.906%	344.78	377.60	344.78	5,256.65	5,757.00	5,256.65	1,365.36	0.00	842.40	(522.97)

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852	Campbell-Tintah	8,443,786	7,947,393	250,208	2.963%	50.405%	37.41	636.42	37.41	570.42	9,703.01	570.42	148.16	0.00	112.08	(36.08)
891	Canby	9,130,264	7,808,029	509,586	5.581%	38.540%	70.47	486.60	70.47	1,074.40	7,418.90	1,074.40	279.06	0.00	190.62	(88.45)
252	Cannon Falls	9,791,880	2,541,979	1,725,715	17.624%	23.803%	222.52	300.54	222.52	3,392.61	4,582.13	3,392.61	881.20	0.00	551.90	(329.30)
93	Carlton	4,211,720	340,780	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
115	Cass Lake-Bena	7,402,679	390,048	1,863,023	25.167%	26.567%	317.76	335.43	317.76	4,844.62	5,114.09	4,844.62	1,258.34	0.00	778.19	(480.16)
2754	Cedar Mountain	10,036,098	8,720,097	215,670	2.149%	16.388%	27.13	206.92	27.13	413.67	3,154.74	413.67	107.45	0.00	87.65	(19.80)
12	Centennial	29,847,740	118,031	6,390,014	21.409%	21.494%	270.31	271.38	270.31	4,121.18	4,137.54	4,121.18	1,070.44	0.00	665.44	(404.99)
112	Chaska	69,658,299	1,248,107	19,781,271	28.398%	28.916%	358.55	365.09	358.55	5,466.53	5,566.27	5,466.53	1,419.88	0.00	875.11	(544.77)
227	Chatfield	6,741,729	3,538,365	1,379,188	20.457%	43.054%	258.30	543.60	258.30	3,938.07	8,287.97	3,938.07	1,022.87	0.00	636.90	(385.97)
2144	Chisago Lakes Area	18,919,346	1,171,141	3,021,299	15.969%	17.023%	201.63	214.93	201.63	3,074.10	3,276.95	3,074.10	798.47	0.00	502.26	(296.21)
695	Chisholm	2,478,999	142,574	268,299	10.823%	11.483%	136.65	144.99	136.65	2,083.40	2,210.54	2,083.40	541.14	0.00	347.87 *	(193.28)
771	Chokio-Alberta	6,438,496	5,783,635	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
2311	Clearbrook-Gonvick	7,508,574	1,197,932	828,242	11.031%	13.125%	139.27	165.71	139.27	2,123.39	2,526.47	2,123.39	551.53	0.00	354.10	(197.43)
391	Cleveland	4,946,421	1,682,791	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
592	Climax	3,291,001	3,077,840	63,323	1.924%	29.707%	24.29	375.08	24.29	370.39	5,718.53	370.39	96.21	0.00	80.90	(15.30)
2888	Clinton-Graceville-Beardsley	10,844,442	9,615,045	207,604	1.914%	16.887%	24.17	213.21	24.17	368.52	3,250.68	368.52	95.72	0.00	80.61	(15.11)
94	Cloquet	10,017,435	218,471	1,891,284	18.880%	19.301%	238.38	243.69	238.38	3,634.39	3,715.41	3,634.39	944.00	0.00	589.58	(354.42)
13	Columbia Heights	19,631,588	0	2,984,651	15.203%	15.203%	191.96	191.96	191.96	2,926.64	2,926.64	2,926.64	760.17	0.00	479.28 *	(280.89)
81	Comfrey	5,333,907	4,971,924	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
166	Cook County	16,370,113	1,677,106	402,593	2.459%	2.740%	31.05	34.60	31.05	473.42	527.46	473.42	122.97	0.00	96.96	(26.01)
95	Cromwell-Wright	1,916,179	420,482	525,855	27.443%	35.158%	346.49	443.90	346.49	5,282.76	6,767.89	5,282.76	1,372.14	0.00	846.47	(525.68)
593	Crookston	10,599,555	6,445,167	1,252,028	11.812%	30.137%	149.14	380.52	149.14	2,273.83	5,801.47	2,273.83	590.60	0.00	377.54	(213.06)
182	Crosby-Ironton	18,262,174	1,130,744	1,575,156	8.625%	9.195%	108.90	116.09	108.90	1,660.36	1,769.95	1,660.36	431.26	0.00	281.94	(149.32)
466	Dassel-Cokato	10,166,357	2,941,593	895,082	8.804%	12.389%	111.16	156.42	111.16	1,694.84	2,384.90	1,694.84	440.22	0.00	287.31	(152.91)
378	Dawson-Boyd	8,781,357	7,573,556	297,513	3.388%	24.633%	42.78	311.01	42.78	652.19	4,741.78	652.19	169.40	0.00	124.82	(44.58)
317	Deer River	8,194,807	968,255	819,072	9.995%	11.334%	126.20	143.11	126.20	1,924.04	2,181.83	1,924.04	499.75	0.00	323.03	(176.72)
879	Delano	13,438,424	1,153,581	2,209,523	16.442%	17.986%	207.59	227.09	207.59	3,165.05	3,462.26	3,165.05	822.09	0.00	516.43	(305.66)
22	Detroit Lakes	21,723,043	1,603,766	759,189	3.495%	3.773%	44.13	47.64	44.13	672.76	726.39	672.76	174.74	0.00	128.03	(46.72)
2164	Dilworth-Glyndon-Felton	9,939,382	6,477,080	1,021,022	10.272%	29.490%	129.70	372.34	129.70	1,977.45	5,676.76	1,977.45	513.62	0.00	331.35	(182.27)
533	Dover-Eyota	4,940,014	2,373,174	1,301,913	26.354%	50.720%	332.75	640.40	332.75	5,073.23	9,763.69	5,073.23	1,317.72	0.00	813.81	(503.91)
709	Duluth	69,265,500	590,526	5,301,510	7.654%	7.720%	96.64	97.47	96.64	1,473.38	1,486.04	1,473.38	382.69	0.00	252.80	(129.90)
2759	Eagle Valley	1,656,833	905,857	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
2580	East Central	4,747,018	1,545,058	1,350,459	28.449%	42.176%	359.19	532.51	359.19	5,476.35	8,118.88	5,476.35	1,422.43	0.00	876.64	(545.79)
595	East Grand Forks	11,021,605	4,584,664	456,543	4.142%	7.093%	52.30	89.55	52.30	797.38	1,365.32	797.38	207.11	0.00	147.45	(59.67)
272	Eden Prairie	92,479,866	52,377	3,972,621	4.296%	4.298%	54.24	54.27	54.24	826.91	827.38	826.91	214.78	0.00	152.05	(62.73)
463	Eden Valley-Watkins	5,164,125	1,530,521	1,306,016	25.290%	35.943%	319.31	453.81	319.31	4,868.36	6,918.97	4,868.36	1,264.51	0.00	781.89	(482.62)
581	Edgerton	5,558,128	4,581,095	59,457	1.070%	6.085%	13.51	76.84	13.51	205.92	1,171.45	205.92	53.49	0.00	55.27	1.79
273	Edina	91,185,316	0	6,487,340	7.114%	7.114%	89.83	89.83	89.83	1,369.53	1,369.53	1,369.53	355.72	0.00	236.61 *	(119.11)
728	Elk River	64,573,015	1,358,562	20,965,716	32.468%	33.166%	409.94	418.75	409.94	6,250.13	6,384.46	6,250.13	1,623.41	0.00	997.23	(626.18)
514	Ellsworth	3,903,188	3,643,274	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
696	Ely	6,900,439	663,534	250,386	3.629%	4.015%	45.81	50.69	45.81	698.50	772.81	698.50	181.43	0.00	132.04 *	(49.39)
99	Esko	4,296,754	179,509	898,383	20.908%	21.820%	263.99	275.50	263.99	4,024.87	4,200.35	4,024.87	1,045.42	0.00	650.43	(394.99)
2154	Eveleth-Gilbert	4,855,969	278,838	69,416	1.429%	1.517%	18.05	19.15	18.05	275.18	291.94	275.18	71.47	0.00	66.06	(5.41)
2752	Fairmont Area	14,945,013	6,429,595	2,479,181	16.589%	29.114%	209.45	367.59	209.45	3,193.32	5,604.45	3,193.32	829.43	0.00	520.84	(308.59)
656	Faribault	24,138,391	4,340,636	2,612,303	10.822%	13.195%	136.64	166.60	136.64	2,083.27	2,540.03	2,083.27	541.11	0.00	347.85	(193.26)
192	Farmington	29,999,517	2,082,223	12,484,374	41.615%	44.719%	525.43	564.62	525.43	8,010.94	8,608.43	8,010.94	2,080.76	0.00	1,271.64	(809.13)
544	Fergus Falls	18,595,233	4,038,425	2,945,683	15.841%	20.236%	200.01	255.50	200.01	3,049.41	3,895.39	3,049.41	792.05	0.00	498.41	(293.64)
599	Fertile-Beltrami	4,911,001	2,544,959	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
2198	Fillmore Central	8,134,220	5,473,385	467,716	5.750%	17.578%	72.60	221.94	72.60	1,106.87	3,383.72	1,106.87	287.50	0.00	195.68	(91.82)
600	Fisher	4,620,703	4,139,452	260,756	5.643%	54.183%	71.25	684.11	71.25	1,086.32	10,430.22	1,086.32	282.16	0.00	192.48	(89.68)
698	Floodwood	4,024,606	489,640	644,621	16.017%	18.236%	202.23	230.24	202.23	3,083.27	3,510.35	3,083.27	800.85	0.00	503.69	(297.16)

MDE Code	Name	Total Tax Capacity (Net)	Ag. Land Tax Capacity	Current Law Debt Levy	Debt Tax Rates: Current Law	Debt Tax Rates: HG 1A	Debt Tax on a $150,000 Homestead Under: Current	Debt Tax on a $150,000 Homestead Under: HG 1A	Debt Tax on a $150,000 Homestead Under: Ag2School	Debt Tax on a $1 Million Business Under: Current	Debt Tax on a $1 Million Business Under: HG 1A	Debt Tax on a $1 Million Business Under: Ag2School	Debt Tax on $1 Million Ag. Land Under: Current	Debt Tax on $1 Million Ag. Land Under: AG 1A	Debt Tax on $1 Million Ag. Land Under: Ag2School	Ag2School minus Current Law
51	Foley	6,620,985	2,318,333	2,004,733	30.278%	46.593%	382.30	588.28	382.30	5,828.61	8,969.15	5,828.61	1,513.92	0.00	931.53	(582.39)
831	Forest Lake	49,010,093	1,356,448	4,113,226	8.393%	8.632%	105.97	108.98	105.97	1,615.58	1,661.56	1,615.58	419.63	0.00	274.96	(144.67)
601	Fosston	3,502,673	1,590,734	363,298	10.372%	19.002%	130.96	239.91	130.96	1,996.61	3,657.80	1,996.61	518.60	0.00	334.34	(184.26)
323	Franconia	263,381	39,810	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
23	Frazee-Vergas	7,164,402	1,436,044	1,069,652	14.930%	18.673%	188.51	235.76	188.51	2,874.04	3,594.54	2,874.04	746.50	0.00	471.08	(275.42)
14	Fridley	12,931,483	0	2,677,451	20.705%	20.705%	261.42	261.42	261.42	3,985.69	3,985.69	3,985.69	1,035.25	0.00	644.33 *	(390.92)
505	Fulda	10,112,035	9,274,588	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
2365	Gibbon-Fairfax-Winthrop	19,567,615	16,132,326	327,504	1.674%	9.534%	21.13	120.37	21.13	322.19	1,835.20	322.19	83.69	0.00	73.39	(10.29)
2859	Glencoe-Silver Lake	14,037,357	7,180,882	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
2886	Glenville-Emmons	6,560,810	4,787,818	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
253	Goodhue	4,717,534	2,909,005	466,444	9.887%	25.791%	124.84	325.64	124.84	1,903.33	4,964.83	1,903.33	494.37	0.00	319.80	(174.57)
561	Goodridge	1,867,681	1,646,714	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
2536	Granada-Huntley-East Chain	9,067,899	8,302,582	198,037	2.184%	25.876%	27.57	326.72	27.57	420.41	4,981.22	420.41	109.20	0.00	88.70	(20.50)
495	Grand Meadow	4,846,683	3,912,043	908,948	18.754%	97.251%	236.79	1,227.89	236.79	3,610.15	18,720.84	3,610.15	937.70	0.00	585.80	(351.90)
318	Grand Rapids	42,176,335	4,915,266	2,856,471	6.773%	7.666%	85.51	96.79	85.51	1,303.74	1,475.72	1,303.74	338.63	0.00	226.36	(112.27)
2683	Greenbush-Middle River	2,540,132	1,827,280	67,945	2.675%	9.531%	33.77	120.34	33.77	514.91	1,834.80	514.91	133.74	0.00	103.43	(30.32)
316	Greenway	6,785,902	869,780	723,354	10.660%	12.227%	134.59	154.38	134.59	2,051.98	2,353.66	2,051.98	532.98	0.00	342.97	(190.01)
447	Grygla-Gatzke	1,669,743	1,348,450	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
768	Hancock	3,127,462	2,581,997	378,585	12.105%	69.406%	152.84	876.32	152.84	2,330.25	13,360.64	2,330.25	605.26	0.00	386.34	(218.92)
200	Hastings	33,844,726	3,887,157	4,996,974	14.764%	16.680%	186.42	210.60	186.42	2,842.15	3,210.93	2,842.15	738.22	0.00	466.11	(272.11)
150	Hawley	4,365,851	1,569,521	897,668	20.561%	32.102%	259.60	405.32	259.60	3,958.02	6,179.57	3,958.02	1,028.06	0.00	640.01	(388.04)
203	Hayfield	9,656,342	6,757,687	562,763	5.828%	19.415%	73.58	245.13	73.58	1,121.87	3,737.32	1,121.87	291.40	0.00	198.02	(93.38)
402	Hendricks	2,725,513	2,152,442	130,347	4.782%	22.745%	60.38	287.18	60.38	920.63	4,378.48	920.63	239.12	0.00	166.65	(72.47)
545	Henning	4,432,279	1,097,550	205,000	4.625%	6.147%	58.40	77.62	58.40	890.34	1,183.38	890.34	231.26	0.00	161.93	(69.32)
264	Herman-Norcross	5,339,301	4,768,570	50,000	0.936%	8.761%	11.82	110.61	11.82	180.27	1,686.43	180.27	46.82	0.00	51.27	4.45
700	Hermantown	12,837,072	298,561	2,950,198	22.982%	23.529%	290.17	297.08	290.17	4,424.01	4,529.35	4,424.01	1,149.09	0.00	712.64	(436.46)
330	Heron Lake-Okabena	6,337,288	5,335,685	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
701	Hibbing	10,351,883	592,563	602,438	5.820%	6.173%	73.48	77.94	73.48	1,120.27	1,188.29	1,120.27	290.98	0.00	197.77	(93.21)
2	Hill City	1,368,688	398,842	137,734	10.063%	14.202%	127.06	179.31	127.06	1,937.17	2,733.81	1,937.17	503.16	0.00	325.08	(178.08)
671	Hills-Beaver Creek	7,174,864	6,304,582	756,800	10.548%	86.960%	133.18	1,097.96	133.18	2,030.48	16,739.86	2,030.48	527.40	0.00	339.62	(187.78)
2165	Hinckley-Finlayson	6,582,243	1,529,805	856,899	13.018%	16.960%	164.37	214.14	164.37	2,506.03	3,264.82	2,506.03	650.92	0.00	413.73	(237.19)
738	Holdingford	3,989,806	1,219,676	740,364	18.556%	26.727%	234.29	337.45	234.29	3,572.11	5,144.89	3,572.11	927.82	0.00	579.87	(347.95)
270	Hopkins	102,489,392	0	10,494,960	10.240%	10.240%	129.29	129.29	129.29	1,971.21	1,971.21	1,971.21	512.00	0.00	330.38 *	(181.62)
294	Houston	3,250,019	1,699,017	100,246	3.084%	6.463%	38.94	81.61	38.94	593.76	1,244.19	593.76	154.22	0.00	115.71	(38.51)
2687	Howard Lake-Waverly-Winsted	7,909,221	2,056,924	3,051,351	38.580%	52.139%	487.11	658.31	487.11	7,426.59	10,036.83	7,426.59	1,928.98	0.00	1,180.57	(748.41)
423	Hutchinson	16,120,387	4,069,278	1,084,904	6.730%	9.003%	84.97	113.67	84.97	1,295.53	1,732.99	1,295.53	336.50	0.00	225.08	(111.42)
361	International Falls	7,207,784	695,571	162,778	2.258%	2.500%	28.51	31.56	28.51	434.74	481.17	434.74	112.92	0.00	90.93	(21.99)
199	Inver Grove-Pine Bend	26,754,967	53,634	4,586,960	17.144%	17.179%	216.46	216.90	216.46	3,300.28	3,306.91	3,300.28	857.22	0.00	537.51	(319.71)
473	Isle	5,216,953	673,495	665,327	12.753%	14.644%	161.02	184.89	161.02	2,454.99	2,818.90	2,454.99	637.66	0.00	405.78	(231.88)
403	Ivanhoe	4,118,712	3,498,783	651,439	15.817%	105.083%	199.70	1,326.78	199.70	3,044.69	20,228.45	3,044.69	790.83	0.00	497.68	(293.15)
2895	Jackson County Central	20,130,044	15,072,628	1,471,409	7.310%	29.094%	92.29	367.34	92.29	1,407.08	5,600.61	1,407.08	365.48	0.00	242.47	(123.01)
2835	Janesville-Waldorf-Pemberton	10,249,993	7,112,644	800,438	7.809%	25.513%	98.60	322.13	98.60	1,503.26	4,911.29	1,503.26	390.46	0.00	257.45	(133.00)
717	Jordan	11,220,792	1,252,246	3,162,321	28.183%	31.723%	355.83	400.53	355.83	5,425.17	6,106.68	5,425.17	1,409.13	0.00	868.66	(540.47)
204	Kasson-Mantorville	8,597,877	2,733,358	3,087,920	35.915%	52.654%	453.46	664.81	453.46	6,913.62	10,135.95	6,913.62	1,795.75	0.00	1,100.63	(695.12)
36	Kelliher	1,103,425	433,000	283,994	25.737%	42.360%	324.96	534.84	324.96	4,954.47	8,154.36	4,954.47	1,286.87	0.00	795.30	(491.57)
2172	Kenyon-Wanamingo	9,484,374	6,225,902	1,178,905	12.430%	36.180%	156.94	456.80	156.94	2,392.77	6,964.59	2,392.77	621.50	0.00	396.08	(225.42)
775	Kerkhoven-Murdock-Sunburg	9,002,434	7,638,442	714,648	7.938%	52.394%	100.23	661.52	100.23	1,528.14	10,085.82	1,528.14	396.92	0.00	261.33	(135.59)
739	Kimball	5,136,711	1,556,076	611,229	11.899%	17.070%	150.24	215.53	150.24	2,290.60	3,286.05	2,290.60	594.96	0.00	380.16	(214.80)
2137	Kingsland	7,397,293	4,801,435	1,053,160	14.237%	40.571%	179.76	512.25	179.76	2,740.64	7,809.88	2,740.64	711.85	0.00	450.29	(261.56)
2171	Kittson Central	8,929,963	5,548,362	374,707	4.196%	11.081%	52.98	139.91	52.98	807.74	2,133.05	807.74	209.80	0.00	149.06	(60.74)
2853	Lac Qui Parle Valley	19,000,710	16,361,892	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18

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300	LaCrescent-Hokah	6,841,894	694,105	697,135	10.189%	11.340%	128.65	143.17	128.65	1,961.42	2,182.87	1,961.42	509.46	0.00	328.86	(180.60)
404	Lake Benton	5,254,566	4,048,915	279,565	5.320%	23.188%	67.18	292.77	67.18	1,024.18	4,463.67	1,024.18	266.02	0.00	182.79	(83.23)
813	Lake City	10,815,283	3,333,136	1,206,382	11.154%	16.123%	140.84	203.57	140.84	2,147.23	3,103.77	2,147.23	557.72	0.00	357.81	(199.91)
2071	Lake Crystal-Wellcome-Mem.	13,244,082	9,319,934	1,751,780	13.227%	44.641%	167.00	563.64	167.00	2,546.18	8,593.40	2,546.18	661.34	0.00	419.99	(241.36)
390	Lake of the Woods	4,258,917	1,081,246	1,002,855	23.547%	31.559%	297.31	398.47	297.31	4,532.83	6,075.19	4,532.83	1,177.36	0.00	729.60	(447.76)
2889	Lake Park-Audubon	10,926,800	2,396,035	1,281,335	11.727%	15.020%	148.06	189.64	148.06	2,257.36	2,891.38	2,257.36	586.33	0.00	374.98	(211.35)
381	Lake Superior	20,394,095	3,109,157	2,638,739	12.939%	15.266%	163.36	192.75	163.36	2,490.71	2,938.73	2,490.71	646.94	0.00	411.34	(235.59)
2167	Lakeview	8,393,944	6,962,027	1,372,723	16.354%	95.866%	206.48	1,210.41	206.48	3,148.09	18,454.22	3,148.09	817.69	0.00	513.79	(303.89)
194	Lakeville	67,757,915	1,361,779	16,300,608	24.057%	24.551%	303.75	309.98	303.75	4,631.00	4,725.98	4,631.00	1,202.86	0.00	744.89	(457.96)
356	Lancaster	1,288,656	1,004,149	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
229	Lanesboro	3,244,715	2,071,329	113,489	3.498%	9.672%	44.16	122.12	44.16	673.30	1,861.85	673.30	174.88	0.00	128.11	(46.77)
306	Laporte	2,516,677	347,813	733,168	29.132%	33.804%	367.83	426.81	367.83	5,607.98	6,507.32	5,607.98	1,456.62	0.00	897.15	(559.47)
499	LeRoy-Ostrander	5,250,882	4,296,553	211,827	4.034%	22.196%	50.93	280.25	50.93	776.57	4,272.81	776.57	201.71	0.00	144.20	(57.50)
424	Lester Prairie	2,653,884	986,845	223,493	8.421%	13.407%	106.33	169.27	106.33	1,621.11	2,580.77	1,621.11	421.07	0.00	275.82	(145.25)
2397	LeSueur-Henderson	9,851,087	4,587,482	1,485,779	15.082%	28.227%	190.43	356.40	190.43	2,903.36	5,433.78	2,903.36	754.12	0.00	475.65	(278.47)
857	Lewiston-Altura	5,658,640	3,441,396	329,487	5.823%	14.860%	73.52	187.62	73.52	1,120.87	2,860.59	1,120.87	291.14	0.00	197.86	(93.27)
465	Litchfield	11,867,925	3,983,612	2,061,676	17.372%	26.149%	219.34	330.16	219.34	3,344.08	5,033.70	3,344.08	868.59	0.00	544.33	(324.26)
482	Little Falls	11,918,037	2,492,119	544,290	4.567%	5.774%	57.66	72.91	57.66	879.14	1,111.57	879.14	228.35	0.00	160.19	(68.16)
362	Littlefork-Big Falls	1,286,410	641,406	412,992	32.104%	64.029%	405.35	808.43	405.35	6,180.06	12,325.65	6,180.06	1,605.21	0.00	986.31	(618.90)
2753	Long Prairie-Grey Eagle	6,299,460	1,593,051	1,453,830	23.079%	30.890%	291.39	390.02	291.39	4,442.64	5,946.41	4,442.64	1,153.93	0.00	715.54	(438.39)
2184	Luverne-Magnolia	15,319,301	11,559,266	1,030,685	6.728%	27.412%	84.95	346.10	84.95	1,295.14	5,276.73	1,295.14	336.40	0.00	225.02	(111.38)
497	Lyle	2,674,814	2,196,421	445,834	16.668%	93.194%	210.45	1,176.67	210.45	3,208.56	17,939.86	3,208.56	833.39	0.00	523.22	(310.18)
415	Lynd	2,929,118	2,279,261	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
238	Mabel-Canton	3,872,418	2,927,147	365,887	9.449%	38.707%	119.30	488.72	119.30	1,818.84	7,451.12	1,818.84	472.43	0.00	306.64	(165.79)
2180	MACCRAY	14,183,116	11,730,435	565,341	3.986%	23.050%	50.33	291.03	50.33	767.31	4,437.11	767.31	199.30	0.00	142.76	(56.54)
837	Madelia	6,877,294	5,386,845	707,244	10.284%	47.452%	129.84	599.13	129.84	1,979.62	9,134.46	1,979.62	514.19	0.00	331.69	(182.50)
432	Mahnomen	3,280,969	2,174,024	304,531	9.282%	27.511%	117.19	347.35	117.19	1,786.73	5,295.86	1,786.73	464.09	0.00	301.63	(162.45)
832	Mahtomedi	21,257,284	264,831	4,896,008	23.032%	23.323%	290.80	294.47	290.80	4,433.69	4,489.62	4,433.69	1,151.61	0.00	714.14	(437.46)
77	Mankato	57,969,359	3,488,415	7,133,251	12.305%	13.093%	155.37	165.31	155.37	2,368.75	2,520.42	2,368.75	615.26	0.00	392.34	(222.92)
881	Maple Lake	5,323,981	842,426	1,426,888	26.801%	31.839%	338.39	402.00	338.39	5,159.22	6,129.03	5,159.22	1,340.06	0.00	827.21	(512.84)
2135	Maple River	15,055,373	12,308,686	449,378	2.985%	16.361%	37.69	206.57	37.69	574.58	3,149.44	574.58	149.24	0.00	112.73	(36.52)
413	Marshall	18,316,905	6,191,233	2,675,506	14.607%	22.065%	184.42	278.59	184.42	2,811.80	4,247.48	2,811.80	730.34	0.00	461.38	(268.96)
441	Marshall County Central Sch.	4,225,472	1,703,386	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
2448	Martin County West	15,601,327	11,663,690	664,872	4.262%	16.885%	53.81	213.19	53.81	820.37	3,250.37	820.37	213.08	0.00	151.03	(62.05)
4	McGregor	8,351,598	1,656,434	609,163	7.294%	9.099%	92.09	114.88	92.09	1,404.09	1,751.47	1,404.09	364.70	0.00	242.00	(122.70)
763	Medford	4,233,898	2,036,979	1,025,446	24.220%	46.677%	305.80	589.34	305.80	4,662.33	8,985.24	4,662.33	1,211.00	0.00	749.78	(461.22)
740	Melrose	8,773,699	2,979,872	654,689	7.462%	11.300%	94.21	142.67	94.21	1,436.43	2,175.21	1,436.43	373.10	0.00	247.04	(126.06)
821	Menahga	3,187,334	1,100,671	427,037	13.398%	20.465%	169.16	258.39	169.16	2,579.10	3,939.53	2,579.10	669.90	0.00	425.12	(244.78)
2711	Mesabi East	6,183,214	733,304	1,125,104	18.196%	20.644%	229.74	260.66	229.74	3,502.75	3,974.06	3,502.75	909.81	0.00	569.06	(340.74)
912	Milaca	6,726,356	1,748,651	1,271,917	18.909%	25.552%	238.75	322.62	238.75	3,640.07	4,918.81	3,640.07	945.47	0.00	590.46	(355.01)
635	Milroy	4,152,999	3,774,123	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
1.03	Minneapolis	410,726,277	17,048	35,234,220	8.579%	8.579%	108.31	108.32	108.31	1,651.36	1,651.43	1,651.36	428.93	0.00	280.54 *	(148.39)
414	Minneota	6,683,225	5,686,551	461,657	6.908%	46.320%	87.22	584.83	87.22	1,329.73	8,916.55	1,329.73	345.38	0.00	230.41	(114.97)
276	Minnetonka	81,107,536	9,608	8,025,141	9.894%	9.896%	124.93	124.94	124.93	1,904.68	1,904.91	1,904.68	494.72	0.00	320.01 *	(174.71)
2149	Minnewaska	14,639,654	5,650,839	1,448,525	9.895%	16.115%	124.93	203.46	124.93	1,904.70	3,102.09	1,904.70	494.73	0.00	320.02	(174.71)
129	Montevideo	8,730,211	5,282,784	1,265,432	14.495%	36.707%	183.01	463.46	183.01	2,790.26	7,066.01	2,790.26	724.74	0.00	458.03	(266.72)
882	Monticello	31,641,919	1,156,110	1,061,178	3.354%	3.481%	42.34	43.95	42.34	645.59	670.07	645.59	167.69	0.00	123.79	(43.89)
152	Moorhead	33,516,842	5,312,568	4,543,070	13.555%	16.108%	171.14	203.38	171.14	2,609.26	3,100.74	2,609.26	677.73	0.00	429.82	(247.91)
97	Moose Lake	4,184,141	572,616	1,087,640	25.994%	30.116%	328.20	380.24	328.20	5,003.91	5,797.29	5,003.91	1,299.72	0.00	803.01	(496.71)
332	Mora	6,552,081	1,329,051	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
2769	Morris Area	10,254,795	6,613,163	1,555,470	15.168%	42.714%	191.51	539.30	191.51	2,919.88	8,222.36	2,919.88	758.41	0.00	478.23	(280.18)

MDE Code	Name	Total Tax Capacity (Net)	Ag. Land Tax Capacity	Current Law Debt Levy	Debt Tax Rates: Current Law	Debt Tax Rates: HG 1A	Debt Tax on a $150,000 Homestead Under: Current	Debt Tax on a $150,000 Homestead Under: HG 1A	Debt Tax on a $150,000 Homestead Under: Ag2School	Debt Tax on a $1 Million Business Under: Current	Debt Tax on a $1 Million Business Under: HG 1A	Debt Tax on a $1 Million Business Under: Ag2School	Debt Tax on $1 Million Ag. Land Under: Current	Debt Tax on $1 Million Ag. Land Under: AG 1A	Debt Tax on $1 Million Ag. Land Under: Ag2School	Ag2School minus Current Law
621	Mounds View	85,943,475	49,573	11,072,463	12.883%	12.891%	162.67	162.76	162.67	2,480.06	2,481.49	2,480.06	644.17	0.00	409.68 *	(234.49)
712	Mountain Iron-Buhl	3,472,018	217,724	72,620	2.092%	2.232%	26.41	28.18	26.41	402.63	429.57	402.63	104.58	0.00	85.93	(18.65)
173	Mountain Lake	8,196,368	7,078,512	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
2169	Murray County Central	15,326,819	12,557,532	614,075	4.007%	22.174%	50.59	279.97	50.59	771.26	4,268.59	771.26	200.33	0.00	143.38	(56.95)
2168	N.R.H.E.G.	11,718,116	8,580,078	338,061	2.885%	10.773%	36.43	136.02	36.43	555.35	2,073.80	555.35	144.25	0.00	109.73	(34.52)
319	Nashwauk-Keewatin	3,696,192	902,158	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
707	Nett Lake	117,429	116,126	35,911	30.581%	2756.025%	386.12	34,797.57	386.12	5,886.85	530,534.73	5,886.85	1,529.05	0.00	940.61 *	(588.44)
308	Nevis	5,974,461	520,611	300,046	5.022%	5.502%	63.41	69.46	63.41	966.76	1,059.05	966.76	251.11	0.00	173.84	(77.26)
345	New London-Spicer	13,625,413	1,507,652	1,620,171	11.891%	13.370%	150.13	168.81	150.13	2,288.98	2,573.77	2,288.98	594.54	0.00	379.90	(214.64)
721	New Prague Area	21,049,144	3,111,875	5,069,635	24.085%	28.263%	304.09	356.85	304.09	4,636.32	5,440.65	4,636.32	1,204.24	0.00	745.72	(458.52)
88	New Ulm-Hanska	22,573,526	10,682,209	1,300,443	5.761%	10.936%	72.74	138.08	72.74	1,108.98	2,105.19	1,108.98	288.05	0.00	196.01	(92.04)
553	New York Mills	3,070,211	1,163,744	508,263	16.555%	26.660%	209.02	336.61	209.02	3,186.77	5,132.04	3,186.77	827.73	0.00	519.82	(307.91)
507	Nicollet	6,424,255	4,854,027	535,196	8.331%	34.084%	105.19	430.34	105.19	1,603.69	6,561.16	1,603.69	416.54	0.00	273.11	(143.44)
2215	Norman County East	2,992,042	2,478,859	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
2527	Norman County West	5,467,046	5,029,060	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
138	North Branch	14,787,168	1,178,712	4,264,625	28.840%	31.338%	364.13	395.67	364.13	5,551.71	6,032.57	5,551.71	1,442.00	0.00	888.38	(553.62)
622	North St. Paul-Maplewood	81,877,928	415,794	12,166,266	14.859%	14.935%	187.61	188.57	187.61	2,860.36	2,874.96	2,860.36	742.95	0.00	468.95 *	(274.00)
659	Northfield	24,576,777	3,833,534	4,967,065	20.210%	23.945%	255.18	302.34	255.18	3,890.50	4,609.50	3,890.50	1,010.52	0.00	629.49	(381.03)
118	Northland Community	14,944,093	1,346,470	143,436	0.960%	1.055%	12.12	13.32	12.12	184.76	203.06	184.76	47.99	0.00	51.97	3.98
108	Norwood Young America	9,154,303	2,406,565	945,321	10.327%	14.009%	130.38	176.88	130.38	1,987.86	2,696.82	1,987.86	516.33	0.00	332.98	(183.35)
333	Ogilvie	2,146,715	690,267	549,735	25.608%	37.745%	323.33	476.57	323.33	4,929.58	7,265.90	4,929.58	1,280.41	0.00	791.43	(488.98)
480	Onamia	6,722,543	1,058,443	388,048	5.772%	6.851%	72.88	86.50	72.88	1,111.18	1,318.82	1,111.18	288.62	0.00	196.35	(92.27)
278	Orono	34,568,765	857,171	4,234,627	12.250%	12.561%	154.67	158.60	154.67	2,358.10	2,418.06	2,358.10	612.49	0.00	390.68	(221.82)
2903	Ortonville-Bellingham	6,623,143	4,930,937	654,052	9.875%	38.651%	124.68	488.01	124.68	1,900.99	7,440.29	1,900.99	493.76	0.00	319.44	(174.33)
213	Osakis	4,393,951	1,431,945	1,110,829	25.281%	37.503%	319.20	473.51	319.20	4,866.57	7,219.25	4,866.57	1,264.04	0.00	781.61	(482.44)
279	Osseo	147,493,915	1,023,933	14,991,554	10.164%	10.235%	128.33	129.23	128.33	1,956.61	1,970.28	1,956.61	508.21	0.00	328.11	(180.10)
761	Owatonna	27,007,415	6,661,006	2,167,947	8.027%	10.655%	101.35	134.53	101.35	1,545.24	2,051.12	1,545.24	401.36	0.00	264.00	(137.36)
309	Park Rapids	20,449,268	2,799,105	2,844,342	13.909%	16.115%	175.62	203.47	175.62	2,677.53	3,102.16	2,677.53	695.46	0.00	440.46	(255.01)
547	Parkers Prairie	3,805,174	1,459,599	295,605	7.769%	12.603%	98.09	159.12	98.09	1,495.44	2,426.01	1,495.44	388.43	0.00	256.24	(132.19)
741	Paynesville	7,841,496	2,414,345	1,048,518	13.371%	19.320%	168.83	243.93	168.83	2,574.00	3,719.07	2,574.00	668.57	0.00	424.32	(244.25)
548	Pelican Rapids	15,779,074	2,461,930	1,911,971	12.117%	14.357%	152.99	181.27	152.99	2,332.55	2,763.76	2,332.55	605.86	0.00	386.69	(219.16)
186	Pequot Lakes	29,881,038	544,242	3,129,822	10.474%	10.669%	132.25	134.70	132.25	2,016.30	2,053.70	2,016.30	523.71	0.00	337.41	(186.31)
549	Perham	17,759,732	2,002,497	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
484	Pierz	4,399,345	1,594,134	342,000	7.774%	12.192%	98.15	153.93	98.15	1,496.47	2,346.88	1,496.47	388.69	0.00	256.40	(132.30)
116	Pillager	9,798,530	800,311	1,086,095	11.084%	12.070%	139.95	152.40	139.95	2,133.72	2,323.50	2,133.72	554.21	0.00	355.71	(198.51)
578	Pine City	7,995,761	1,087,522	365,100	4.566%	5.285%	57.65	66.73	57.65	878.99	1,017.36	878.99	228.31	0.00	160.17	(68.14)
255	Pine Island	6,561,433	1,854,999	1,945,499	29.651%	41.337%	374.37	521.92	374.37	5,707.73	7,957.37	5,707.73	1,482.53	0.00	912.70	(569.83)
25	Pine Point	0	0	0			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18 *	23.18
2174	Pine River-Backus	13,726,233	1,944,773	282,352	2.057%	2.397%	25.97	30.26	25.97	395.98	461.34	395.98	102.85	0.00	84.89	(17.96)
2689	Pipestone Area	19,861,248	16,065,809	1,525,359	7.680%	40.189%	96.97	507.43	96.97	1,478.41	7,736.43	1,478.41	384.00	0.00	253.58	(130.42)
2899	Plainview-Elgin-Millville	9,636,549	4,829,960	687,822	7.138%	14.310%	90.12	180.68	90.12	1,374.00	2,754.67	1,374.00	356.88	0.00	237.31	(119.57)
477	Princeton	13,722,637	1,624,319	3,392,420	24.721%	28.040%	312.13	354.04	312.13	4,758.86	5,397.78	4,758.86	1,236.07	0.00	764.82	(471.25)
815	Prinsburg	1,564,085	1,135,587	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
719	Prior Lake	48,748,041	413,512	11,116,814	22.805%	23.000%	287.93	290.39	287.93	4,389.89	4,427.45	4,389.89	1,140.23	0.00	707.32	(432.91)
704	Proctor	10,324,374	468,620	1,073,652	10.399%	10.894%	131.30	137.54	131.30	2,001.85	2,097.03	2,001.85	519.96	0.00	335.16	(184.80)
195	Randolph	4,767,488	1,852,032	570,637	11.969%	19.573%	151.12	247.13	151.12	2,304.10	3,767.77	2,304.10	598.47	0.00	382.26	(216.21)
38	Red Lake	10,286	0	3,068	29.827%	29.827%	376.60	376.60	376.60	5,741.69	5,741.69	5,741.69	1,491.35	0.00	917.99 *	(573.36)
2906	Red Lake County Central	4,665,144	1,986,594	312,438	6.697%	11.664%	84.56	147.28	84.56	1,289.23	2,245.41	1,289.23	334.86	0.00	224.10	(110.77)
630	Red Lake Falls	1,791,473	1,124,249	413,468	23.080%	61.968%	291.41	782.41	291.41	4,442.86	11,928.92	4,442.86	1,153.99	0.00	715.57	(438.42)
2884	Red Rock Central	15,648,031	13,907,112	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
256	Red Wing	31,675,681	2,211,232	38,520	0.122%	0.131%	1.54	1.65	1.54	23.41	25.17	23.41	6.08	0.00	26.83	20.75

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2897	Redwood Falls Area	14,081,506	10,090,330	1,121,103	7.962%	28.090%	100.52	354.66	100.52	1,532.59	5,407.24	1,532.59	398.08	0.00	262.03	(136.05)
2890	Renville County West	15,269,587	12,946,828	395,357	2.589%	17.021%	32.69	214.91	32.69	498.42	3,276.54	498.42	129.46	0.00	100.86	(28.60)
280	Richfield	40,990,962	0	4,262,382	10.398%	10.398%	131.29	131.29	131.29	2,001.68	2,001.68	2,001.68	519.92	0.00	335.13 *	(184.79)
281	Robbinsdale	90,000,501	2,259	19,624,986	21.805%	21.806%	275.32	275.32	275.32	4,197.54	4,197.65	4,197.54	1,090.27	0.00	677.34 *	(412.93)
535	Rochester	124,070,363	3,333,227	9,246,991	7.453%	7.659%	94.10	96.70	94.10	1,434.71	1,474.32	1,434.71	372.65	0.00	246.77	(125.88)
883	Rockford	9,981,537	698,111	3,625,155	36.319%	39.050%	458.56	493.04	458.56	6,991.33	7,517.08	6,991.33	1,815.93	0.00	1,112.74	(703.19)
750	ROCORI Area	12,459,349	1,210,885	2,482,193	19.922%	22.067%	251.54	278.62	251.54	3,835.05	4,247.89	3,835.05	996.12	0.00	620.85	(375.27)
682	Roseau	4,716,385	1,803,823	1,537,259	32.594%	52.780%	411.53	666.40	411.53	6,274.35	10,160.21	6,274.35	1,629.70	0.00	1,001.00	(628.70)
196	Rosemount-Apple Valley-Eagan	158,703,701	1,108,958	4,506,433	2.840%	2.860%	35.85	36.10	35.85	546.61	550.46	546.61	141.98	0.00	108.37	(33.61)
623	Roseville	60,552,320	1,456	3,189,539	5.267%	5.268%	66.51	66.51	66.51	1,013.98	1,014.00	1,013.98	263.37	0.00	181.20 *	(82.17)
850	Rothsay	3,737,416	3,144,433	1,218,102	32.592%	205.419%	411.51	2,593.63	411.51	6,273.98	39,543.23	6,273.98	1,629.60	0.00	1,000.94	(628.66)
2907	Round Lake-Brewster	6,824,904	5,922,761	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
485	Royalton	3,265,307	1,057,931	748,429	22.921%	33.906%	289.40	428.09	289.40	4,412.22	6,526.87	4,412.22	1,146.03	0.00	710.80	(435.23)
2902	RTR Public Schools	9,663,492	7,862,221	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
139	Rush City	4,387,994	604,882	1,304,236	29.723%	34.475%	375.28	435.28	375.28	5,721.64	6,636.48	5,721.64	1,486.14	0.00	914.86	(571.28)
239	Rushford-Peterson	5,485,664	3,122,130	1,346,724	24.550%	56.979%	309.97	719.42	309.97	4,725.85	10,968.51	4,725.85	1,227.49	0.00	759.68	(467.82)
282	Saint Anthony-New Brighton	9,229,066	0	2,279,079	24.695%	24.695%	311.79	311.79	311.79	4,753.71	4,753.71	4,753.71	1,234.73	0.00	764.02 *	(470.71)
858	Saint Charles	6,145,731	2,742,126	717,814	11.680%	21.090%	147.47	266.28	147.47	2,248.38	4,059.79	2,248.38	583.99	0.00	373.58	(210.42)
75	Saint Clair	4,797,263	2,901,078	627,502	13.080%	33.093%	165.15	417.83	165.15	2,517.98	6,370.38	2,517.98	654.02	0.00	415.59	(238.43)
742	Saint Cloud	72,048,642	2,219,055	2,641,706	3.667%	3.783%	46.29	47.77	46.29	705.81	728.24	705.81	183.33	0.00	133.18	(50.15)
15	Saint Francis	26,998,854	910,557	5,432,083	20.120%	20.822%	254.03	262.90	254.03	3,873.04	4,008.22	3,873.04	1,005.98	0.00	626.77	(379.21)
840	Saint James	10,447,557	7,980,449	264,108	2.528%	10.705%	31.92	135.16	31.92	486.63	2,060.74	486.63	126.40	0.00	99.02	(27.38)
2142	Saint Louis County	30,310,222	5,173,561	5,259,381	17.352%	20.923%	219.08	264.18	219.08	3,340.23	4,027.71	3,340.23	867.59	0.00	543.74	(323.86)
283	Saint Louis Park	53,500,377	0	5,384,998	10.065%	10.065%	127.09	127.09	127.09	1,937.58	1,937.58	1,937.58	503.27	0.00	325.14 *	(178.13)
885	Saint Michael-Albertville	18,146,311	583,335	7,049,299	38.847%	40.137%	490.48	506.77	490.48	7,478.05	7,726.42	7,478.05	1,942.35	0.00	1,188.59	(753.76)
625	Saint Paul	234,435,516	10,056	30,777,046	13.128%	13.129%	165.76	165.76	165.76	2,527.17	2,527.28	2,527.17	656.41	0.00	417.02 *	(239.38)
508	Saint Peter	11,362,050	3,679,307	191,334	1.684%	2.490%	21.26	31.44	21.26	324.17	479.41	324.17	84.20	0.00	73.70	(10.50)
748	Sartell	14,141,733	416,913	3,880,599	27.441%	28.274%	346.47	356.99	346.47	5,282.35	5,442.81	5,282.35	1,372.04	0.00	846.40	(525.64)
743	Sauk Centre	8,801,028	2,891,915	745,187	8.467%	12.611%	106.90	159.22	106.90	1,629.91	2,427.58	1,629.91	423.35	0.00	277.19	(146.16)
47	Sauk Rapids	16,290,629	1,362,270	4,666,169	28.643%	31.257%	361.65	394.65	361.65	5,513.83	6,016.99	5,513.83	1,432.16	0.00	882.48	(549.69)
820	Sebeka	2,555,806	1,324,171	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
720	Shakopee	48,840,600	1,038,597	13,189,858	27.006%	27.593%	340.98	348.39	340.98	5,198.64	5,311.59	5,198.64	1,350.30	0.00	833.36	(516.94)
2310	Sibley East	12,892,933	9,063,368	2,608,000	20.228%	68.102%	255.40	859.85	255.40	3,893.92	13,109.58	3,893.92	1,011.41	0.00	630.02	(381.38)
84	Sleepy Eye	10,101,530	7,655,830	321,414	3.182%	13.142%	40.17	165.93	40.17	612.50	2,529.84	612.50	159.09	0.00	118.64	(40.46)
363	South Koochiching	1,490,586	974,097	190,719	12.795%	36.926%	161.55	466.23	161.55	2,463.02	7,108.27	2,463.02	639.75	0.00	407.03	(232.72)
6	South St. Paul	15,230,332	0	2,337,444	15.347%	15.347%	193.77	193.77	193.77	2,954.35	2,954.35	2,954.35	767.36	0.00	483.60 *	(283.77)
833	South Washington	102,654,904	1,398,204	25,493,457	24.834%	25.177%	313.56	317.89	313.56	4,780.57	4,846.58	4,780.57	1,241.71	0.00	768.20	(473.50)
500	Southland	9,401,884	7,458,372	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
297	Spring Grove	2,541,763	1,609,434	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
16	Spring Lake Park	35,904,271	0	9,419,822	26.236%	26.236%	331.25	331.25	331.25	5,050.42	5,050.42	5,050.42	1,311.80	0.00	810.26 *	(501.54)
85	Springfield	7,389,871	6,064,321	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
2170	Staples-Motley	9,224,972	2,072,405	277,089	3.004%	3.874%	37.92	48.91	37.92	578.21	745.74	578.21	150.18	0.00	113.29	(36.89)
2856	Stephen-Argyle Central	10,213,000	7,691,291	119,510	1.170%	4.739%	14.77	59.84	14.77	225.26	912.30	225.26	58.51	0.00	58.29	(0.22)
534	Stewartville	10,241,562	3,652,967	2,143,774	20.932%	32.538%	264.29	410.82	264.29	4,029.43	6,263.50	4,029.43	1,046.61	0.00	651.14	(395.46)
834	Stillwater	89,997,128	1,999,398	7,714,157	8.572%	8.766%	108.22	110.68	108.22	1,650.03	1,687.52	1,650.03	428.58	0.00	280.33	(148.25)
486	Swanville	2,164,931	625,247	421,927	19.489%	27.403%	246.07	346.00	246.07	3,751.66	5,275.17	3,751.66	974.46	0.00	607.85	(366.60)
564	Thief River Falls	11,205,028	3,038,686	852,503	7.608%	10.439%	96.06	131.81	96.06	1,464.58	2,009.55	1,464.58	380.41	0.00	251.43	(128.98)
2904	Tracy Area	15,934,541	12,308,953	228,391	1.433%	6.299%	18.10	79.54	18.10	275.91	1,212.64	275.91	71.67	0.00	66.18	(5.49)
2905	Tri-City United	12,995,344	4,862,490	4,018,636	30.924%	49.412%	390.44	623.88	390.44	5,952.80	9,511.88	5,952.80	1,546.18	0.00	950.89	(595.29)
2358	Tri-County	2,478,984	1,696,718	246,240	9.933%	31.478%	125.42	397.44	125.42	1,912.12	6,059.47	1,912.12	496.66	0.00	321.17	(175.48)
2125	Triton	11,438,549	7,723,469	989,163	8.648%	26.626%	109.18	336.18	109.18	1,664.67	5,125.43	1,664.67	432.38	0.00	282.61	(149.77)

MDE Code	Name	Total Tax Capacity (Net)	Ag. Land Tax Capacity	Current Law Debt Levy	Debt Tax Rates: Current Law	Debt Tax Rates: HG 1A	Debt Tax on a $150,000 Homestead Under: Current	Debt Tax on a $150,000 Homestead Under: HG 1A	Debt Tax on a $150,000 Homestead Under: Ag2School	Debt Tax on a $1 Million Business Under: Current	Debt Tax on a $1 Million Business Under: HG 1A	Debt Tax on a $1 Million Business Under: Ag2School	Debt Tax on $1 Million Ag. Land Under: Current	Debt Tax on $1 Million Ag. Land Under: AG 1A	Debt Tax on $1 Million Ag. Land Under: Ag2School	Ag2School minus Current Law
458	Truman	7,418,883	6,533,193	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
914	Ulen-Hitterdal	3,830,539	2,978,024	528,569	13.799%	62.001%	174.22	782.83	174.22	2,656.27	11,935.22	2,656.27	689.94	0.00	437.14	(252.80)
550	Underwood	3,235,102	970,803	646,387	19.980%	28.547%	252.27	360.43	252.27	3,846.23	5,495.28	3,846.23	999.02	0.00	622.59	(376.43)
2134	United South Central	15,333,946	13,081,454	2,059,070	13.428%	91.413%	169.54	1,154.18	169.54	2,584.92	17,597.00	2,584.92	671.41	0.00	426.03	(245.38)
487	Upsala	1,596,320	552,765	614,263	38.480%	58.863%	485.85	743.20	485.85	7,407.39	11,331.04	7,407.39	1,924.00	0.00	1,177.58	(746.42)
818	Verndale	1,428,371	597,048	312,411	21.872%	37.580%	276.15	474.48	276.15	4,210.33	7,234.15	4,210.33	1,093.59	0.00	679.34	(414.26)
706	Virginia	6,006,577	215,906	63,746	1.061%	1.101%	13.40	13.90	13.40	204.29	211.91	204.29	53.06	0.00	55.02	1.95
811	Wabasha-Kellogg	6,160,050	1,485,875	347,918	5.648%	7.443%	71.31	93.98	71.31	1,087.23	1,432.86	1,087.23	282.40	0.00	192.62	(89.78)
640	Wabasso	10,114,105	9,002,508	775,610	7.669%	69.774%	96.82	880.97	96.82	1,476.21	13,431.57	1,476.21	383.43	0.00	253.24	(130.19)
110	Waconia	23,466,979	1,727,810	7,212,638	30.735%	33.178%	388.06	418.91	388.06	5,916.54	6,386.78	5,916.54	1,536.76	0.00	945.24	(591.53)
2155	Wadena-Deer Creek	4,113,731	1,146,005	502,246	12.209%	16.924%	154.15	213.68	154.15	2,350.24	3,257.79	2,350.24	610.45	0.00	389.45	(221.00)
113	Walker-Hackensack-Akeley	19,315,247	1,689,712	1,229,701	6.366%	6.977%	80.38	88.09	80.38	1,225.55	1,343.04	1,225.55	318.32	0.00	214.17	(104.15)
2176	Warren-Alvarado-Oslo	11,536,823	9,791,079	255,452	2.214%	14.633%	27.96	184.75	27.96	426.24	2,816.82	426.24	110.71	0.00	89.61	(21.10)
690	Warroad	4,018,356	598,158	1,281,669	31.895%	37.474%	402.71	473.14	402.71	6,139.86	7,213.65	6,139.86	1,594.77	0.00	980.04	(614.73)
829	Waseca	11,564,979	4,917,663	1,147,635	9.923%	17.265%	125.29	217.98	125.29	1,910.25	3,323.44	1,910.25	496.17	0.00	320.88	(175.29)
111	Watertown-Mayer	10,930,518	1,971,952	4,012,175	36.706%	44.786%	463.45	565.47	463.45	7,065.94	8,621.29	7,065.94	1,835.31	0.00	1,124.37	(710.94)
2143	Waterville-Elysian-Morristw.	8,769,543	3,040,695	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
435	Waubun	5,295,191	2,259,050	741,125	13.996%	24.410%	176.72	308.20	176.72	2,694.27	4,698.94	2,694.27	699.81	0.00	443.07	(256.74)
284	Wayzata	119,552,944	432,980	17,593,150	14.716%	14.769%	185.80	186.48	185.80	2,832.79	2,843.08	2,832.79	735.79	0.00	464.65	(271.14)
2342	West Central Area	12,168,513	9,392,035	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
197	West Saint Paul	57,659,500	22,388	7,818,533	13.560%	13.565%	171.21	171.27	171.21	2,610.27	2,611.28	2,610.27	677.99	0.00	429.98 *	(248.02)
2898	Westbrook-Walnut Grove	11,970,952	10,894,973	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
277	Westonka	33,304,842	243,700	3,463,655	10.400%	10.477%	131.31	132.28	131.31	2,001.97	2,016.73	2,001.97	519.99	0.00	335.18	(184.82)
803	Wheaton Area	9,421,079	8,392,333	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
624	White Bear Lake	69,176,670	346,967	5,200,793	7.518%	7.556%	94.92	95.40	94.92	1,447.24	1,454.54	1,447.24	375.91	0.00	248.72	(127.18)
347	Willmar	23,401,382	5,675,908	0	0.000%	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.18	23.18
577	Willow River	3,091,731	821,530	175,713	5.683%	7.740%	71.76	97.72	71.76	1,094.04	1,489.95	1,094.04	284.17	0.00	193.68	(90.49)
177	Windom	10,699,996	7,273,519	1,114,580	10.417%	32.528%	131.52	410.70	131.52	2,005.20	6,261.73	2,005.20	520.83	0.00	335.68	(185.15)
2609	Win-E-Mac	4,477,822	1,742,524	664,122	14.831%	24.280%	187.26	306.56	187.26	2,855.04	4,673.84	2,855.04	741.57	0.00	468.12	(273.45)
861	Winona Area Public	28,785,085	2,843,283	1,590,518	5.525%	6.131%	69.76	77.41	69.76	1,063.66	1,180.24	1,063.66	276.27	0.00	188.94	(87.33)
518	Worthington	19,394,294	11,078,907	1,950,309	10.056%	23.454%	126.97	296.13	126.97	1,935.80	4,514.94	1,935.80	502.80	0.00	324.86	(177.94)
100	Wrenshall	2,972,767	369,498	347,656	11.695%	13.355%	147.66	168.62	147.66	2,251.23	2,570.76	2,251.23	584.73	0.00	374.02	(210.71)
2190	Yellow Medicine East	17,963,403	14,504,600	633,100	3.524%	18.304%	44.50	231.11	44.50	678.44	3,523.52	678.44	176.22	0.00	128.91	(47.31)
2805	Zumbrota-Mazeppa	8,060,750	3,018,766	996,635	12.364%	19.767%	156.11	249.57	156.11	2,380.08	3,805.09	2,380.08	618.20	0.00	394.10	(224.10)

*Total agricultural homestead land in this school district is less than $1 million, so there is no single property with agricultural homestead land value of $1 million in this district. If there were a property with agricultural homestead land value of $1 million in this district, the state tax on this value under alternative #2 would be: $23.18