



Citizens League



Minnesota Homestead Property Tax Review 1994

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MINNESOTA HOMESTEAD PROPERTY TAX REVIEW 1994

INTRODUCTION

Minnesota homeowners paid nearly \$1.3 billion in net property taxes in 1993, just under 33 percent of all property tax in the state. This report provides an analysis and comparison of property taxes paid by homeowners in 1994. It focuses on the 95 communities with populations of 2,500 or more in the seven-county Twin Cities metropolitan area and the 27 largest cities outside the metro area.

This is the second year the Minnesota Taxpayers Association (MTA) has had a part in producing this residential property tax analysis. The Citizens League produced these comparisons for 26 years. The League and MTA agreed to produce the last two years' reviews jointly. It is the fourth year this review provides more data, analysis and graphics on the jurisdictions that use the property tax and the role the tax plays in local government finances. We hope the analysis is useful and welcome your comments about this edition of the *Minnesota Homestead Property Tax Review*.

Data for this review came from the Minnesota Departments of Revenue and Education, the Office of the State Auditor of Minnesota, and the Minnesota House Research Office. MTA and the League wish to thank those persons who supplied the data for this analysis. Responsibility for the analysis lies with the Minnesota Taxpayers Association.

COMPARING PROPERTY TAXES ON HOMES

This review presents several different comparisons of property taxes. The first section estimates taxes on a typical home in each community. We use a home that represents the average value of homesteads in each city and town. This provides a picture of taxes on a hypothetical home that is fairly characteristic of homes within each city.

With this information, homeowners in each community will be able to compare their own homes' value and taxes to the average for their community. But because the typical home in North Oaks will carry a quite different value than the typical home in Linwood Township, this measure does not present a good comparison of tax burdens *between* communities. For that purpose we make a separate estimate.

The second section estimates taxes across communities on similarly-priced homes. This provides a way to compare communities with each other. We start with a hypothetical home that sells for a given amount -- we use \$90,000 -- and estimate the tax burden on that home.¹ In this way, homeowners may see how their city compares to others for a home of this value. The third section illustrates tax rates by community for each taxing jurisdiction: cities, schools, counties and others.

¹The sales price is adjusted to reflect assessment practices in each community.

TO COMPARE TAXES ON A COMMUNITY'S TYPICAL HOME

Property taxes on average-value homes increased between 1993 and 1994 in every metropolitan community except for seven: South St. Paul, Wayzata, Brooklyn Center, Coon Rapids, Anoka, Maplewood, and Andover. The median increase was \$131.50. The tax increases on average-value homes ranged from \$421 in Minnetrista to \$3 in Blaine. The amount of the decreases were as follows: South St. Paul, \$52; Wayzata, \$42; Brooklyn Center, \$32; Coon Rapids, \$21; Anoka, \$12; Maplewood, \$2; and Andover, \$1.

How Taxes Are Calculated For the Average-Value Homes And The Homes That Sell For \$90,000

To calculate the estimated taxes in this review, MTA takes several steps:

■ Determine the estimated market value

The estimated market value is what the assessor says the property is worth. For the calculation on the average-value home, the estimated market value is derived by dividing all residential homesteaded property in the community by the number of homesteads there.

For the home that sells for \$90,000, we adjust the price because a home that sells for \$90,000 typically is on the tax rolls for some amount other than \$90,000. Assessors make judgments about home values and because of differences in assessment practices, values can vary from area to area. As a check on the assessments, the state calculates what are known as *sales ratios*. These indicate the ratio of homes' actual selling prices to the value placed on the homes by the assessor. We use the median sales ratio for each community to adjust the \$90,000 sales price for assessment differences.

■ Determine the tax capacity

Only a certain amount of each property's value is taxable. The Legislature determines these amounts. For residential homesteads in 1994, one percent of the first \$72,000 of estimated market value is taxable. Two percent of the home's value over \$72,000 is taxable. The estimated market value is multiplied by the appropriate percents, called class rates, to determine the home's tax capacity. Tax capacities for homes differ from those for businesses or other property types.

■ Multiply the homes' tax capacities by the tax rates

We multiply the tax capacity for the home in each city by the total tax capacity rate—that is, the combined tax rates from the city, school, county and miscellaneous taxing jurisdictions, such as the Metropolitan Council and watershed districts. (Different parts of cities can have different combined tax rates because not all taxing jurisdictions correspond to city boundaries. We picked the tax rate for that portion of each city that contained the majority of residential homesteads. The product is the homeowner's tax, before subtracting any tax refunds for which the owner may be eligible.

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■ **Subtract the special targeted property-tax refund**

The state provides two separate property-tax refunds. Property owners must apply for these refunds; they are not included on the owners' tax statements. One property-tax refund, known as the *circuit breaker*, is available only to those homeowners with incomes less than \$60,000 and whose tax bill is high relative to their income. In this analysis, the circuit breaker is not calculated. Therefore, owners of a home comparable in value to the ones listed in this review could pay less than the estimated tax listed if they are eligible for the circuit breaker.

The other tax refund is called the *special targeted property-tax refund*. Any homeowner whose tax bill increased over last year by more than 12 percent and at least \$100 is eligible for this refund. No income restrictions apply. However, the refund is not available to those whose tax increase resulted from improvements made to the property.

The refund will pay for 75 percent of the tax increase over \$100 or 12%, whichever is greater (if there is at least a \$100 and 12% increase) up to a maximum refund of \$1,500. In this tax review, the special targeted property-tax refund is calculated for each property (some do not qualify because the increase over last year is not large enough). We assume for the purposes of this analysis that no improvements were made to the property in the last year.

For tax estimates in cities on the Iron Range, we also calculate the taconite homestead credit.

Appendix 1 lists the estimated taxes on typical homes for each community in the survey. Because the school and county tax rates usually account for larger shares of the total tax rate than the city rates, the cities are grouped by county and the predominant school district is listed in parentheses next to the city.

The largest percentage increase in taxes on a typical home, 18 percent, occurred in Spring Lake Township in Scott County. There the average-priced home had a \$271 increase for a tax of \$1,776. Spring Lake Township's increase is due to a combination of factors. The tax capacity rate increased 10.8 percent, and voters in school district 719 approved an additional school levy at a rate of .06441 percent of market value, which added another 4.5 percent to the tax bill. In addition to those increases, the average market value of homes in Spring Lake Township increased 3.5 percent. The median percent increase in taxes on an average home was 8.9 percent, while the lowest increase was .3% in Blaine.

The average value of the homes for tax purposes (the "estimated market value") ranged from \$256,348 in North Oaks to \$66,098 in Linwood Township. The median in the metro area was \$94,309. Table 1 on page 4 lists the highest and lowest estimated taxes on average-value homes in the metropolitan area.

Part of the tax increases can be explained by increases in the value of property. In all but 6 of the communities, the value of the average homes on the tax rolls increased.² The value of the typical metropolitan home for tax purposes increased from 0.1 percent in Roseville to 7.1 percent in Excelsior in Hennepin County. The median increase was 2.2 percent.

² Six communities had decreases in the values of typical homes: Shakopee, -2.2%; Hugo, -.6%; Fridley, -.3%; Robbinsdale, -.2%; Arden Hills, -.1%; and Jordan, -.04%.

What Is An Average-Value Home?

In this report, the average-value home is intended to represent a typical home for each community. Average value is the value of the property for tax purposes (estimated market value), not the price the home would sell for on the open market.

For each community the market value of all residential homesteads is added and then divided by the number of homesteads in the community to arrive at the average value. These data are collected and provided to the Citizens League & the Minnesota Taxpayers Association by the Minnesota Department of Revenue.

In those 6 metropolitan communities that experienced reductions in the value of their typical homes, the median decrease was 0.27 percent.

As a percent of the home's selling price, the taxes ranged from 1.05 to 1.97 percent.³ The median was 1.46 percent of the sales price. The sales prices of homes are generally, though not uniformly, higher than the value listed on the tax statement for property tax purposes.

Average-Value Homes in Nonmetropolitan Minnesota

Property taxes also increased for the average-value homes in non-metropolitan communities, although the increase was less than in the metro area. Typical homes in all but two of the 27 communities in the survey experienced tax increases. Hibbing actually showed a decrease of 2.7 percent, primarily due to an increase in the taconite homestead credit passed by the 1994 Legislature. Austin showed no change from 1993 to 1994. The

median increase of the 25 communities showing increases was 9.7 percent. The increases ranged from a 1.8 percent increase in Albert Lea to a 27 percent increase in Virginia. Although the percentage increases were higher than the percentage increases in metropolitan cities, the actual dollar amounts of the tax increases on average-value homes in nonmetropolitan areas were much lower. The tax increases ranged from \$10 in Albert Lea to \$136 in Northfield, with a median increase of \$68.

Table 1. Taxes On Selected Average-Value Homes in Metropolitan Area, 1994

Highest			
Community (School District)	Co	Tax	Average Est. Mkt. Value
North Oaks (621)	R	\$5,397	\$256,348
Orono (278)	H	\$4,805	\$226,508
Deephaven (276)	H	\$4,802	\$213,053
Wayzata (284)	H	\$4,649	\$221,253
Shorewood (276)	H	\$4,130	\$182,740
Medina (278)	H	\$3,893	\$195,863
Minnetrista (277)	H	\$3,693	\$182,197
Edina (273)	H	\$3,329	\$163,398
Grant Twp. (832)	W	\$2,759	\$156,010
Minnetonka (276)	H	\$2,702	\$131,148
Lowest			
Linwood Twp. (831)	A	\$794	\$66,098
East Bethel (15)	A	\$809	\$69,765
South St. Paul (6)	D	\$882	\$73,376
Columbia Hts. (13)	A	\$897	\$68,960
St. Paul Park (833)	W	\$902	\$70,482
Brooklyn Center (286)	H	\$937	\$72,396
Anoka (11)	A	\$947	\$76,895
Coon Rapids (11)	A	\$979	\$80,282
Spring Lake Pk (16)	A	\$980	\$78,599
Blaine (16)	A	\$987	\$80,343
County Key: A=Anoka, D=Dakota, H=Hennepin, R=Ramsey, S=Scott, W=Washington.			

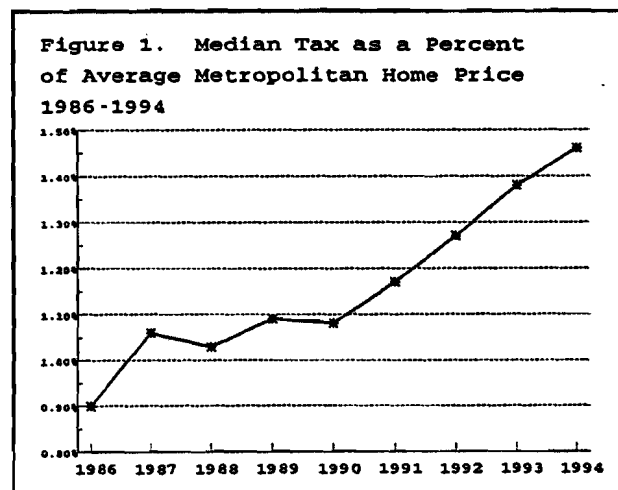
³We calculate a sales price for each community's average-value home; this is not the record of an actual sale. We make the calculation by dividing estimated market value (as determined by assessors) of the typical home by that community's median sales ratio to approximate a sales price.

Virginia's average-priced home experienced the largest percentage increase of the 27 cities, but its burden was relatively light. At \$511 this house's estimated tax was the second lowest. This is due to the low value of the average home in Virginia (\$41,143) and the benefit provided by the taconite credit.⁴

Average-value homes in nonmetropolitan cities increased in value over 1993, a median 5.4 percent. The range of increases in property value was 0.7 percent in Albert Lea to 10.8 percent in Owatonna.

Change in Taxes on Average-Value Homes Over Time

One measure of the property tax burden is the percent the tax represents of a home's value. We calculated what share the tax is of the homes' selling price.⁵ For taxes paid in 1994, the median tax as a percent of the average home price was 1.46 percent for the metropolitan area cities, an increase that continues the general trend over the past nine years. Figure 1 depicts the change in the median tax as a percent of the average home price for the last nine years (in the metro area). The tax as a percent of the average home price in the metropolitan area ranged from 1.05 percent to 1.97 percent in 1994.



Over the last nine years, the trend in property taxes on average-priced homes in the metro area has been generally upward. Although the amount of the increase in taxes over the prior year has varied during that period, it averaged a 9.3 percent annual increase in the metro area. At least two-thirds of all communities had increases in each of the last nine years. The median increase in tax and the number of cities experiencing increases on average-value homes are displayed for each of the last nine years in Figure 2.

Over the last nine years, taxes on average-value homes in the largest cities have generally, although not uniformly, increased. Figure 3 presents the trend for six of the metropolitan area's largest cities.

TO COMPARE TAXES FROM CITY TO CITY

Taxes on Homes that Sell for \$90,000

To compare taxes across cities we use a house of similar value in each city. For this analysis we chose a hypothetical home that would sell for \$90,000.⁶

⁴The taconite homestead credit is available to homeowners in certain northern Minnesota communities where taconite has been produced. Of the cities in this review, Hibbing and Virginia are eligible. The credit provides additional property tax relief of up to 66 percent of the tax or a maximum of \$287.50 in 1994.

⁵We estimated selling prices by adjusting the estimated market value (as determined by assessors) with the sales ratio. See page 2 for more information about the sales ratio.

⁶This is the fourth year this report has used a hypothetical home that would sell for \$90,000. Readers familiar with past Citizens League property tax surveys may recall that prior to 1991 they compared \$80,000 homes. We now use a \$90,000 home because it better represents the typical home in the metropolitan area.

Figure 2. Median Annual Increase In Tax on Average-Value Homes in 95 Metropolitan Communities, 1985-1994

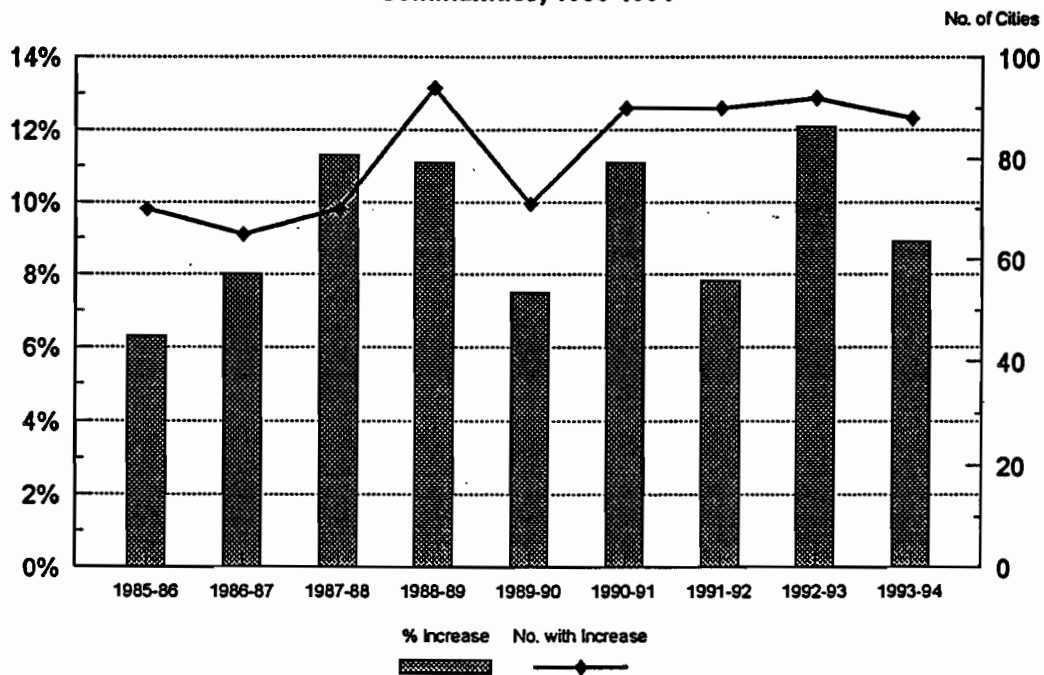
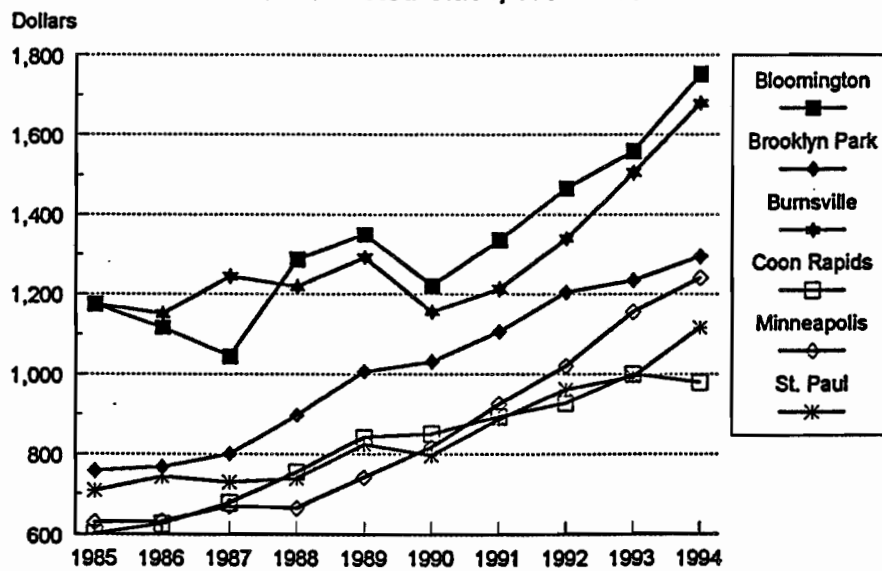


Figure 3. Tax on Average-Value Homes for Selected Cities, 1985-1994



In the metropolitan area, taxes on homes that sell for \$90,000 ranged from a high of \$1,451 in Waconia to \$956 in Afton. As a percent of the \$90,000 selling price, the range was from 1.61 percent to 1.06 percent. The median tax on \$90,000 homes was \$1,190. Table 2 lists the highest and lowest estimated taxes on the \$90,000 homes in the metropolitan area.

Appendix 2 lists the estimated taxes on homes that sell for \$90,000 in all metro communities above 2,500 population and nonmetropolitan communities above 9,000.

Comparing the Average-Value Home and the \$90,000 Home

Cities that have very low estimated taxes on homes that sell for \$90,000 can have relatively high taxes on their average-value home. For instance, Grant Township has among the *lowest* taxes on \$90,000 homes in the metro area. Yet it is among the leaders in taxes on its average-value home.

This occurs because homeowners' tax burdens are a product of two factors: their home's value and their community's total tax rate. Grant Township contains relatively high-value homes, so its *average* home has a higher value than the metropolitan average. Yet it has very low taxes on the \$90,000 home because its total tax rate is low, by the metropolitan standard. Multiplying its low tax rates against a low-valued property results in a low tax burden.

TAX CAPACITY RATES

The amount homeowners pay in property taxes is determined partly by the tax rates set by the spending decisions of local units of government, the value of the home and the amount (if any) of the state-paid property-tax refund. In this section we discuss the tax capacity rates, formerly known as mill rates, that reflect local government spending and property value.

The tax capacity rates, or more simply, tax rates, result from dividing the amount of dollars a unit of government decides to spend by the amount of its tax base. If two cities need the same amount of property-tax revenue but one has more property value than the other, the city with more property value will have a lower tax rate than the city with less property value. The tax capacity rate applied to a homeowner's property is the total of the rates determined by the city, school district, county and other miscellaneous taxing jurisdictions. Rates are expressed in percentage points (they don't necessarily sum to 100).

Table 2. Taxes on Homes Selling for \$90,000 in Selected Metropolitan Communities, 1994

Highest Estimated Taxes			
Community (School District)	Co	Tax	Est. Market Value
Waconia (110)	C	\$1,451	\$79,290
St. Paul (625)	R	\$1,391	\$83,160
Osseo (279)	H	\$1,378	\$84,240
Minneapolis (1)	H	\$1,368	\$84,330
Little Canada (623)	R	\$1,363	\$82,620
Mounds View (621)	R	\$1,354	\$83,880
Vadnais Heights (624)	R	\$1,340	\$85,410
Jordan (717)	S	\$1,338	\$79,740
White Bear Lake (624)	R	\$1,333	\$83,430
Roseville (623)	R	\$1,321	\$83,070
Lowest Estimated Taxes			
Afton (834)	W	\$956	\$76,950
Ham Lake (11)	A	\$968	\$82,350
Ramsey (11)	A	\$982	\$80,820
Corcoran (877)	H	\$990	\$77,310
Andover (11)	A	\$1,000	\$81,360
Forest Lake Twp. (831)	W	\$1,005	\$83,340
New Scand. Twp. (831)	W	\$1,008	\$76,500
Columbus Twp. (831)	A	\$1,017	\$79,020
Linwood Twp. (831)	A	\$1,022	\$78,750
Grant Twp. (832)	W	\$1,028	\$80,730
County Key: A=Anoka, D=Dakota, H=Hennepin, R=Ramsey, S=Scott, W=Washington.			

In the metro area in 1994, residents in 65 communities saw increases in their total tax rate, while those in 30 communities saw decreases. The total tax rate is the combined tax rate set by spending decisions of schools, cities, counties and miscellaneous taxing jurisdictions, such as a hospital district. The percentage increase over last year of the total rate for all taxing jurisdictions for the 65 cities with increases ranged from a very small .04 percent increase for homeowners in New Brighton to 24.7 percent in Jordan. The median percentage increase in the total tax rates for the 65 cities was 4.6 percent over 1993. Appendix 3 lists the tax capacity rates for the taxing jurisdictions in each community in this analysis.

Residents of 30 communities saw decreases in their total tax rates, from .2 percent decline in Fridley to a large 11.1 percent decrease in South St. Paul. South St. Paul's slight increases in its city, county, and special taxing districts' rates were more than offset by a 24% decline in its school district rate, a one-time drop due to delays in school spending not likely to be repeated.

Outside the metropolitan area, 20 of 27 cities had increases in the total tax rate. The increases over 1993 ranged from .1 percent in Willmar to 7.3 percent in New Ulm. The median increase was 3.7 percent. Duluth, Austin, Northfield, Owatonna, Hibbing, Fairmont, and Faribault were the nonmetropolitan communities in which the total rates decreased. They showed overall decreases of from 7.2 percent for Duluth to .5 percent for Faribault.

Figure 4 shows the change from 1993 to 1994 in total tax rates for the communities in Anoka County.

School Share of Total Rate is Generally Highest

The proportionate tax burden of the different levels of government varies from community to community. Typically, the tax rate for schools in the metro area makes up half the total rate. The county tax rate averages 28 percent of the total, cities 18 percent and miscellaneous jurisdictions four percent. See Figure 5.

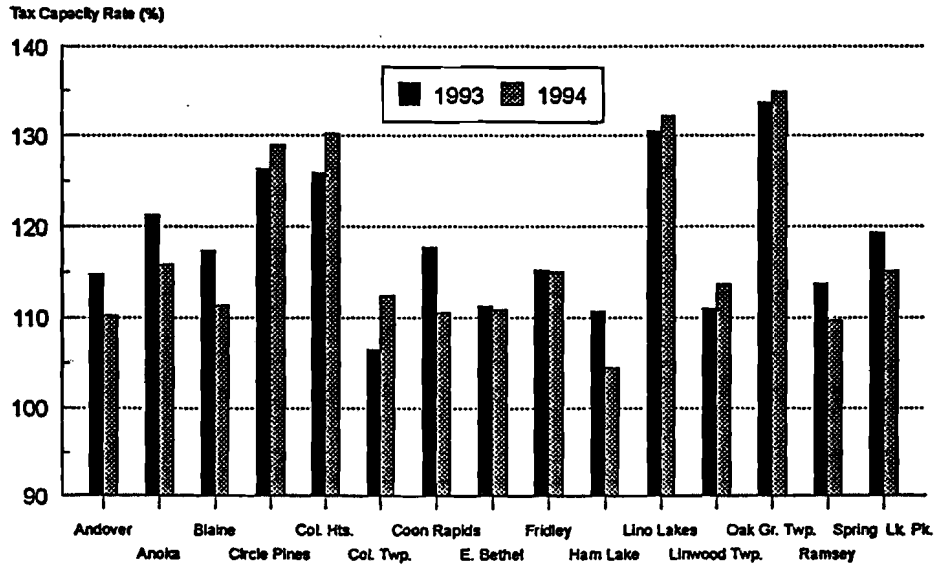
Outside the metropolitan area, schools account for less of the total rate than in the metro -- 44.5 percent compared to 49.8 percent of the total -- while the counties' and cities' taxes make up a larger share of the total, 32 and 23 percent, respectively. Figure 5 portrays the average breakdown of the total tax rate in the nonmetropolitan cities.

The School Portion of the Total Tax Rate

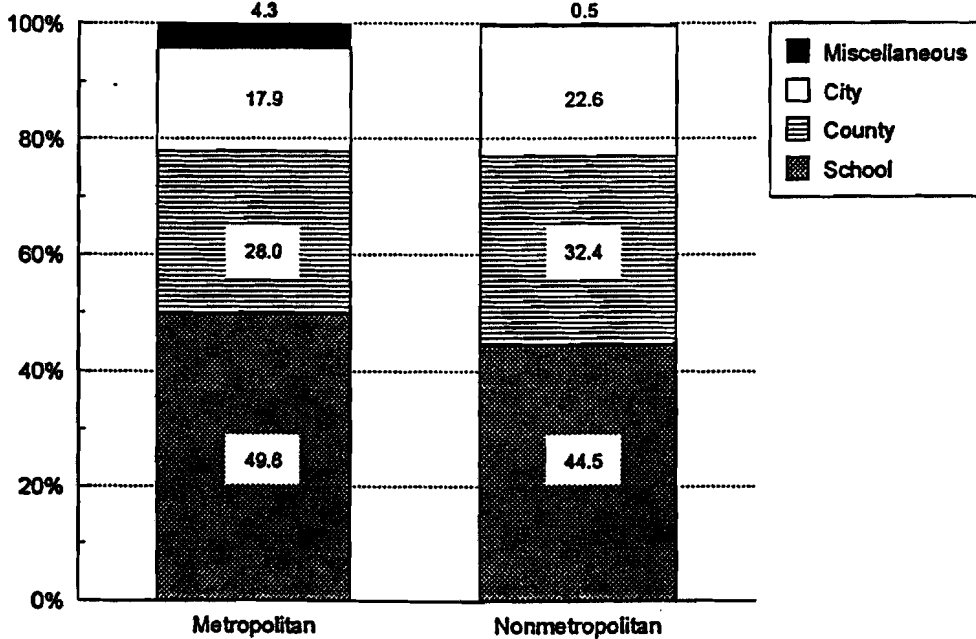
In the metropolitan area, school district tax rates typically account for half of the total tax rate. The school tax rates range from 53.355 percentage points for Blaine and Spring Lake Park for residents in School District 16, to 83.447 percentage points for School District 110 in Waconia. The median school tax rate is 64.014 percentage points in the metro area.

Outside the metropolitan area, the 27 largest communities were in school districts with rates that ranged from a low of 30.197 percentage points in Virginia school district 706 to a high of 71.091 in Faribault school district 656. The median rate is 55.897 percentage points in the 27 nonmetropolitan communities.

**Figure 4. Change in Total Tax Rate
for Communities in Anoka County
1993-1994**

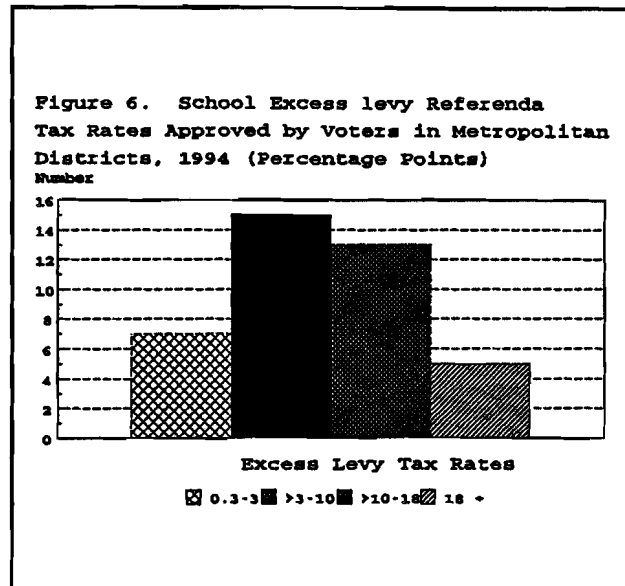


**Figure 5. Average Breakdown of Total Tax Rates
In Metropolitan and Nonmetropolitan Areas, 1994**



School District Levy Referenda

Many areas have voted to add to their tax bills by approving levy referenda requested by their school districts for additional operating money. Eighty-four of the 95 metropolitan communities are in school districts with approved referenda for taxes paid in 1993; only eleven are not. Forty of the 45 metropolitan school districts represented in this review have excess levies in 1994. Figure 6 shows that many school districts have approved tax increases of more than three and less than 18 percentage points. These additional tax rates represented by the voter-approved referenda range from .352 in Rosemount-Apple Valley-Eagan District 196 to 24.243 percentage points in Minnetonka District 276, with a median of 9.436 percentage points.



For all referendum levies approved after November 1, 1992, taxes are to be levied against the market value of all taxable property, rather than the tax capacity as in previous referenda. First class cities were excluded from this requirement for one year. Since the enactment of this requirement in 1991, first effective for taxes payable in 1993, eight districts in the metro area have passed referenda for general district spending to be spread on market value. The rates range from 0.02037 percent (Farmington, District 192) to .23123 percent (Inver Grove Heights, 199) of market value for taxes payable in 1994. Taxes from this referendum and the nonmetropolitan referenda mentioned below are included in the totals for the cities affected. These market value rates are not included in the rankings of tax capacity rates, however, because of the different base to which they apply.

In addition to the referenda for general district spending, school districts can propose referenda for financing capital improvements, such as construction of a new school building. Residents in most metropolitan school districts have approved debt service referenda; only 3 of the 45 metropolitan school districts in this survey do not have approved debt service referenda. The amounts of the debt service range from 0.177 percentage points in Robbinsdale District 281 to 20.560 percentage points in Lakeville District 194. The median debt service rate is 5.843 percentage points.

Since the 1992-93 school year, the state of Minnesota has been contributing state dollars to the locally-raised referenda dollars. Partly in response to a court case challenging the constitutionality of Minnesota's education financing through referenda, the Legislature decided to equalize referendum levies. As a result, the state will pay up to \$315 per pupil unit of excess-levy referendum revenues, phased in over a three-year period. The state also imposed a cap on the amount a district may raise with a referendum. The state has also been equalizing debt service revenues since the 1992-93 school year, and phasing this aid in over a three-year period.

Of the 27 communities outside the metro area, 15 are in school districts with approved referenda; twelve are in school districts with no excess levy referenda. The tax rate represented by the referenda ranges from 0.054 in St. Peter District 508 to 6.922 percentage points in Rochester District 535, with a median of 1.014 points.

Nine of the 27 nonmetropolitan communities are in school districts which passed general education referenda to be spread on market value for taxes payable in 1994. Those range from .04059 percent

of market value in Albert Lea District 241 to .10290 percent of market value in Northfield District 659. Residents in all of the 27 communities are in school districts with approved debt service levies. The debt service levies range from 0.041 to 17.84 percentage points. The median is 6.024 percentage points.

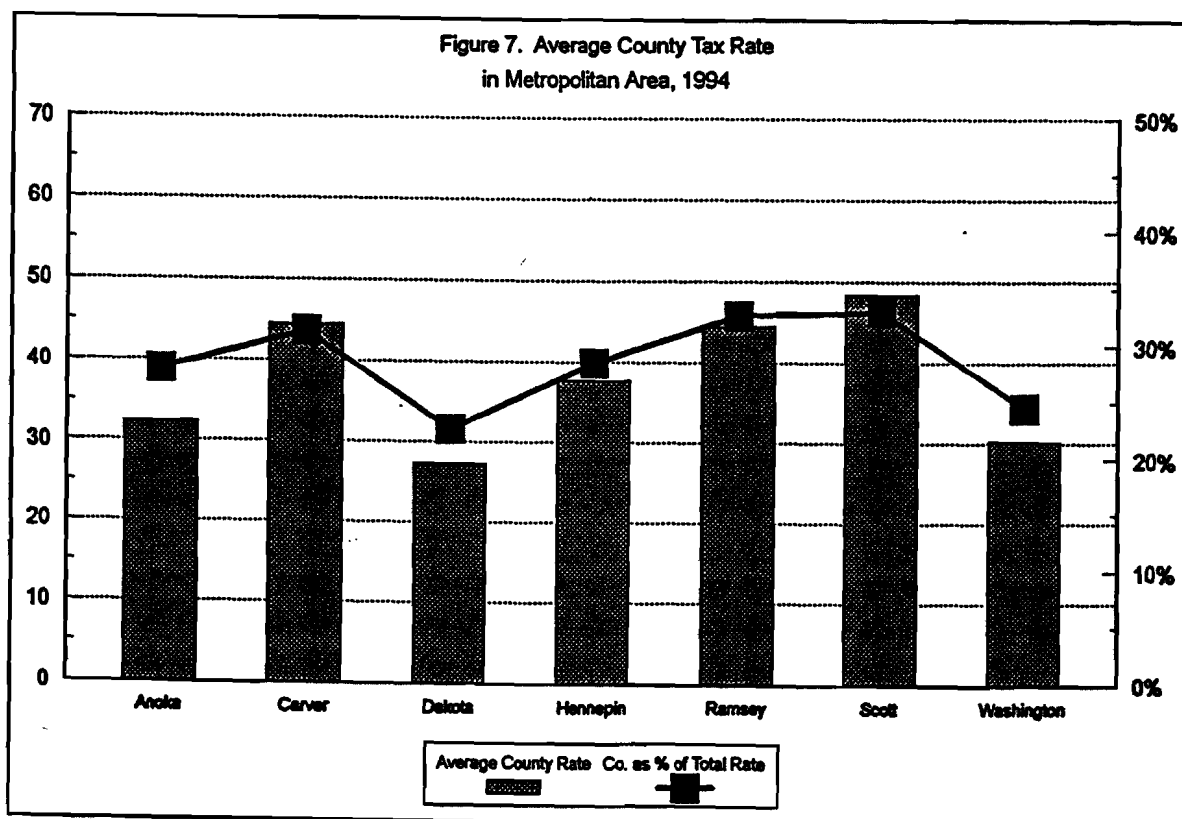
Appendix 4 lists the school districts of the communities in this review and the respective amounts of the approved referenda for both excess levies and debt service.

The County Portion of the Total Tax Rate

County tax rates account for 28 percent of the total tax rate on the average in the metro area. The county tax rate varies from 25.835 percentage points for South St. Paul in Dakota County to 48.475 percentage points for Belle Plaine, Shakopee, Spring Lake Twp., and Savage in Scott County. The median county rate is 37.817 percentage points. (Communities in the same county can have different county rates. For instance, the Anoka County library rate applies to all but two cities in Anoka County, Anoka and Columbia Heights, giving those two cities a lower county tax rate.)

The average (unweighted) county rate for each of the seven metropolitan counties is depicted in Figure 7, along with the share each county rate represents of the total tax rate in the county, on the average.

Among the 27 largest cities outside the metropolitan area, county tax rates account for a somewhat larger share, 32.4 percent, of the total tax rate on the average than in the metro area.



The City Portion of the Total Tax Rate

In the metro area, cities account for 17.8 percent of the total tax rate. The city tax rate ranges from a 8.256 rate in North Oaks to a 42.774 rate in Bayport. The median is 22.150 percentage points. Communities with the highest and lowest city tax rates, and the share these city rates represent of the total tax rate, are listed in Table 3. The central cities of St. Paul and Minneapolis have city tax rates that rank fourth and seventh highest, respectively, in the metro area.

The requirement mentioned above that school referenda approved after November 1, 1992, be spread on market value also applies to any city referenda approved after that date. Eden Prairie, Robbinsdale, and Prior Lake are the only cities discussed in this report that have approved referenda affected by this legislation. For taxes payable in 1994 the rates as percentages of market value for these three cities are .01204, .04741, and .02595 respectively. Taxes from these referenda are included in the totals for these cities, but these rates are not added to the tax capacity rates for comparison because of the different tax base.

Among the 27 cities outside the metropolitan area, the city portion of property taxes averages 22.6 percent of the total tax rate.

PROPERTY TAXES AS A SHARE OF CITY REVENUES

Local governments rely on other sources of money in addition to property taxes. See Figure 8 for a breakdown of the sources of metropolitan city revenues. For all metropolitan cities, property taxes actually accounted for *about 30 percent* of total city revenues in 1992.⁷

The other sources of revenue can affect whether property taxes go up or down and by how much. For instance, changes in the amount of aid the state provides to local governments might affect how much a city must collect from taxes. Aid from the state and other units of government commonly made up a major share (22 percent) of city revenues in 1992. Other sources include fees and service charges, special assessments, licenses, interest, permits and fines.

Table 3. City Portion of The Total Tax Rate For Selected Metropolitan Communities, 1994

Highest		
Community	City Tax Rate	% of Total Rate
Bayport	42.774	30.4%
Jordan	41.316	25.6%
Oak Grove Twp.	39.564	29.4%
St. Paul	38.807	26.3%
Waconia	38.310	22.9%
Lowest		
North Oaks	8.256	6.7%
Spring Lake Twp.	8.529	7.2%
Ham Lake	12.512	12.0%
Grant Twp.	12.813	11.1%
White Bear Twp.	13.674	10.2%

⁷Data came from the Office of the State Auditor, *Report on Revenues, Expenditures, and Debt of the Cities in Minnesota*, December, 1993, and do not include townships. Total revenues do not include bonds for capital outlay, other debt, or transfers from enterprise funds or other governmental funds. Therefore, the financing picture for cities that rely heavily on revenues from enterprise funds such as water utilities or hospitals is incomplete.

Figure 8. Total Property Tax and Other Sources of Revenue as a Share of All Metropolitan City Revenues, 1992

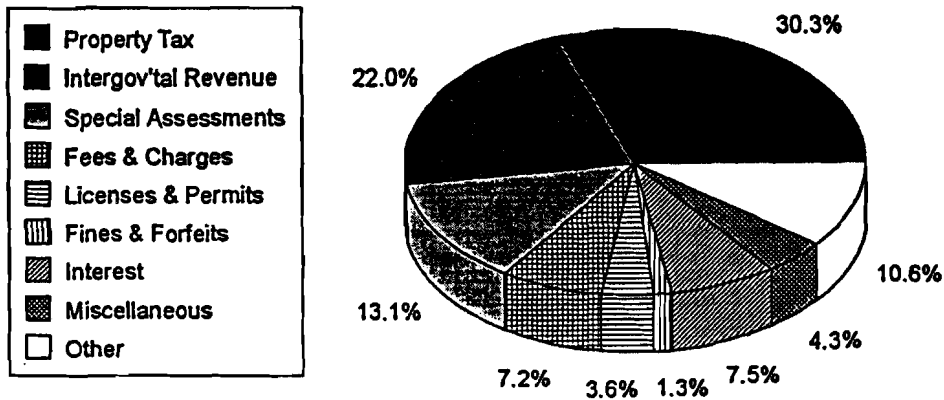
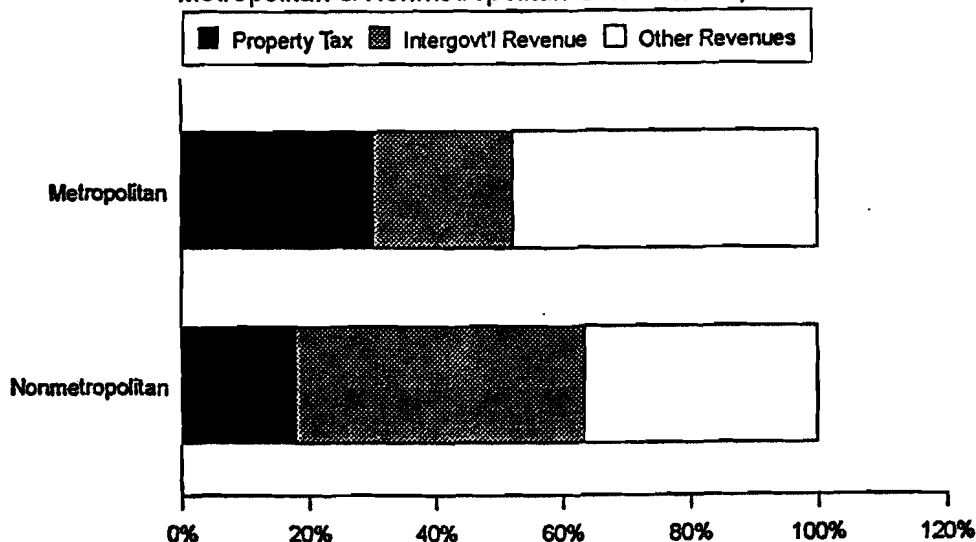


Figure 9. Property Tax and Other Revenues as Shares of Total City Revenues in Metropolitan & Nonmetropolitan Communities, 1992



Property tax revenues in 1992 ranged from 68.9 percent of total city revenues in Afton to 7.2 percent of total revenues in Chaska. The median was 28.8 percent.

In the 27 largest cities outside the metro area, property taxes typically represented even less of total revenues than in the metro area in 1992: 18 percent of total revenues compared to 30.3 percent for metropolitan cities. Property tax revenues ranged from 8.9 percent of total revenues in Duluth to 57.8 percent of total revenues in Red Wing. The median was 17.4 percent of total city revenues.

Figure 9 illustrates the difference between the metropolitan and nonmetropolitan cities in this review in terms of the share of total city revenues represented by property tax revenues.

APPENDIX 1

TAX ON AVERAGE-VALUE HOME IN
95 METROPOLITAN COMMUNITIES, 1994

County*	Community (School District)	Average Estimated Market Value	1994 Tax	Change In Tax 1993-94	Percent Change 1993-94	Average Sale Price	Tax as Percent of Avg. Price	Tax Rank
A	Andover (11)	\$94,787	\$1,296	(\$1)	-0.1%	\$104,853	1.24%	62
A	Anoka (11)	\$76,895	\$947	(\$12)	-1.2%	\$82,772	1.14%	89
A	Blaine (16)	\$80,343	\$987	\$3	0.3%	\$86,113	1.15%	86
A	Circle Pines (12)	\$84,893	\$1,260	\$103	8.9%	\$90,795	1.39%	64
A	Columbia Heights (13)	\$68,960	\$897	\$40	4.7%	\$72,819	1.23%	92
A	Columbus Twp. (831)	\$86,052	\$1,152	\$132	12.9%	\$98,009	1.18%	73
A	Coon Rapids (11)	\$80,282	\$979	(\$21)	-2.1%	\$87,453	1.12%	88
A	East Bethel (15)	\$69,765	\$809	\$68	9.2%	\$77,345	1.05%	94
A	Fridley (14)	\$77,619	\$1,038	\$30	3.0%	\$84,185	1.23%	82
A	Ham Lake (11)	\$84,621	\$1,015	\$19	1.9%	\$92,482	1.10%	83
A	Lino Lakes (12)	\$97,697	\$1,629	\$125	8.3%	\$107,359	1.52%	42
A	Linwood Twp. (831)	\$66,098	\$794	\$94	13.4%	\$75,541	1.05%	95
A	Oak Grove (15)	\$80,498	\$1,221	\$137	12.6%	\$90,346	1.35%	69
A	Ramsey (11)	\$85,597	\$1,087	\$32	3.0%	\$95,320	1.14%	79
A	Spring Lake Park (16)	\$78,599	\$980	\$16	1.7%	\$85,713	1.14%	87
C	Chanhassen (112)	\$132,926	\$2,670	\$287	12.0%	\$147,205	1.81%	11
C	Chaska (112)	\$94,805	\$1,486	\$163	12.3%	\$100,111	1.48%	52
C	Waconia (110)	\$89,257	\$1,630	\$221	15.7%	\$101,313	1.61%	41
D	Apple Valley (196)	\$104,713	\$1,622	\$62	4.0%	\$115,705	1.40%	43
D	Burnsville (191)	\$101,344	\$1,680	\$174	11.5%	\$112,479	1.49%	36
D	Eagan (196)	\$103,488	\$1,566	\$140	9.8%	\$115,371	1.36%	46
D	Farmington (192)	\$81,196	\$1,227	\$132	12.0%	\$90,925	1.35%	68
D	Hastings (200)	\$84,284	\$1,172	\$88	8.1%	\$92,518	1.27%	72
D	Inver Grove Heights (199)	\$92,591	\$1,518	\$104	7.3%	\$103,918	1.46%	48
D	Lakeville (194)	\$102,652	\$1,672	\$170	11.3%	\$114,312	1.46%	38
D	Mendota Heights (197)	\$147,185	\$2,625	\$192	7.9%	\$164,086	1.60%	14
D	Rosemount (196)	\$96,783	\$1,494	\$170	12.8%	\$107,537	1.39%	51
D	South St. Paul (6)	\$73,376	\$882	(\$52)	-5.6%	\$79,757	1.11%	93
D	West St. Paul (197)	\$86,544	\$1,209	\$119	10.9%	\$95,208	1.27%	70
H	Bloomington (271)	\$105,829	\$1,753	\$194	12.5%	\$116,041	1.51%	33
H	Brooklyn Center (286)	\$72,396	\$937	(\$32)	-3.3%	\$76,854	1.22%	90
H	Brooklyn Park (279)	\$83,438	\$1,295	\$61	5.0%	\$89,143	1.45%	63
H	Champlin (11)	\$89,352	\$1,316	\$33	2.5%	\$98,297	1.34%	59
H	Corcoran (877)	\$112,491	\$1,833	\$187	11.4%	\$130,956	1.40%	27
H	Crystal (281)	\$75,129	\$1,056	\$71	7.2%	\$81,573	1.29%	81
H	Dayton (11)	\$100,621	\$1,663	\$176	11.8%	\$111,183	1.50%	39
H	Deephaven (276)	\$213,053	\$4,802	\$210	4.6%	\$244,047	1.97%	3
H	Eden Prairie (272)	\$134,686	\$2,619	\$45	1.7%	\$149,651	1.75%	15
H	Edina (273)	\$163,398	\$3,329	\$320	10.6%	\$180,750	1.84%	8
H	Excelsior (276)	\$110,210	\$2,115	\$240	12.8%	\$125,381	1.69%	20

County*	Community (School District)	Average Estimated Market Value	1994 Tax	Change In Tax 1993-94	Percent Change 1993-94	Average Sale Price	Tax as Percent of Avg. Price	Tax Rank
H	Golden Valley (270)	\$112,398	\$2,106	\$150	7.7%	\$124,197	1.70%	21
H	Hopkins (270)	\$94,309	\$1,630	\$153	10.4%	\$104,094	1.57%	40
H	Independence (278)	\$131,742	\$2,655	\$285	12.0%	\$142,270	1.87%	12
H	Maple Grove (279)	\$101,648	\$1,784	\$164	10.1%	\$111,947	1.59%	30
H	Medina (278)	\$195,863	\$3,893	\$268	7.4%	\$223,843	1.74%	6
H	Minneapolis (1)	\$79,801	\$1,240	\$85	7.4%	\$85,166	1.46%	66
H	Minnetonka (276)	\$131,148	\$2,702	\$203	8.1%	\$147,192	1.84%	10
H	Minnetrista (277)	\$182,197	\$3,693	\$421	12.9%	\$200,216	1.84%	7
H	Mound (277)	\$93,194	\$1,522	\$144	10.5%	\$104,244	1.46%	47
H	New Hope (281)	\$87,004	\$1,349	\$72	5.6%	\$95,086	1.42%	58
H	Orono (278)	\$226,508	\$4,805	\$333	7.4%	\$256,812	1.87%	2
H	Osseo (279)	\$77,616	\$1,189	\$97	8.9%	\$82,923	1.43%	71
H	Plymouth (284)	\$128,301	\$2,216	\$62	2.9%	\$142,874	1.55%	18
H	Richfield (280)	\$81,288	\$1,243	\$125	11.1%	\$87,595	1.42%	65
H	Robbinsdale (281)	\$75,081	\$1,060	\$35	3.4%	\$80,473	1.32%	80
H	Shorewood (276)	\$182,740	\$4,130	\$275	7.1%	\$210,530	1.96%	5
H	St. Anthony (282)	\$95,271	\$1,619	\$138	9.3%	\$103,555	1.56%	44
H	St. Louis Park (283)	\$88,995	\$1,413	\$98	7.4%	\$99,325	1.42%	57
H	Wayzata (284)	\$221,253	\$4,649	(\$42)	-0.9%	\$247,764	1.88%	4
R	Arden Hills (621)	\$125,287	\$2,361	\$22	1.0%	\$137,075	1.72%	17
R	Falcon Heights (623)	\$112,782	\$2,105	\$231	12.3%	\$119,981	1.75%	22
R	Little Canada (623)	\$89,595	\$1,567	\$93	6.3%	\$97,598	1.61%	45
R	Maplewood (622)	\$88,778	\$1,414	(\$2)	-0.1%	\$93,945	1.51%	56
R	Mounds View (621)	\$86,304	\$1,423	\$122	9.3%	\$92,601	1.54%	55
R	New Brighton (621)	\$105,319	\$1,840	\$41	2.3%	\$113,735	1.62%	26
R	North Oaks (621)	\$256,348	\$5,397	\$108	2.0%	\$292,301	1.85%	1
R	North St. Paul (622)	\$80,026	\$1,113	\$42	3.9%	\$86,985	1.28%	78
R	Roseville (623)	\$97,890	\$1,737	\$116	7.2%	\$106,056	1.64%	34
R	Shoreview (621)	\$109,936	\$1,981	\$80	4.2%	\$120,412	1.65%	24
R	St. Paul (625)	\$73,981	\$1,115	\$121	12.2%	\$80,066	1.39%	77
R	Vadnais Heights (624)	\$103,160	\$1,821	\$183	11.2%	\$108,704	1.67%	28
R	White Bear Lake (624)	\$88,815	\$1,484	\$139	10.4%	\$95,809	1.55%	54
R	White Bear L. Twp. (624)	\$104,380	\$1,815	\$202	12.5%	\$115,592	1.57%	29
S	Belle Plaine (716)	\$68,420	\$1,006	\$113	12.6%	\$77,750	1.29%	85
S	Jordan (717)	\$67,801	\$1,010	\$133	15.2%	\$76,525	1.32%	84
S	Prior Lake (719)	\$101,171	\$1,921	\$242	14.4%	\$117,915	1.63%	25
S	Savage (191)	\$89,609	\$1,674	\$192	12.9%	\$105,175	1.59%	37
S	Shakopee (720)	\$80,294	\$1,297	\$59	4.8%	\$91,036	1.43%	61
S	Spring Lake Twp. (719)	\$118,894	\$1,776	\$271	18.0%	\$134,800	1.32%	31
W	Afton (834)	\$149,015	\$2,638	\$209	8.6%	\$174,287	1.51%	13
W	Bayport (834)	\$91,260	\$1,501	\$177	13.3%	\$101,287	1.48%	50
W	Cottage Grove (833)	\$84,605	\$1,314	\$87	7.1%	\$92,162	1.43%	60
W	Forest Lake (831)	\$84,571	\$1,127	\$131	13.1%	\$94,598	1.19%	75
W	Forest Lake Twp. (831)	\$105,804	\$1,486	\$175	13.3%	\$114,259	1.30%	53
W	Grant Twp. (832)	\$156,010	\$2,759	\$70	2.6%	\$173,924	1.59%	9

County*	Community (School District)	Average Estimated Market Value	1994 Tax	Change In Tax 1993-94	Percent Change 1993-94	Average Sale Price	Tax as Percent of Avg. Price	Tax Rank
W	Hugo (624)	\$105,021	\$1,770	\$135	8.2%	\$115,662	1.53%	32
W	Lake Elmo (834)	\$137,130	\$2,481	\$206	9.1%	\$147,769	1.68%	16
W	Mahtomedi (832)	\$120,083	\$2,125	\$177	9.1%	\$135,534	1.57%	19
W	New Scandia Twp. (831)	\$108,551	\$1,704	\$208	13.9%	\$127,707	1.33%	35
W	Newport (833)	\$83,522	\$1,238	\$86	7.5%	\$87,093	1.42%	67
W	Oak Park Heights (834)	\$82,353	\$1,128	\$52	4.9%	\$89,417	1.26%	74
W	Oakdale (622)	\$81,613	\$1,119	\$23	2.1%	\$92,427	1.21%	76
W	Stillwater (834)	\$94,928	\$1,502	\$76	5.3%	\$107,385	1.40%	49
W	St. Paul Park (833)	\$70,482	\$902	\$68	8.2%	\$78,313	1.15%	91
W	Woodbury (833)	\$112,818	\$2,041	\$171	9.1%	\$124,386	1.64%	23

* County Key: A=Anoka; C=Carver; D=Dakota; H=Hennepin; R=Ramsey; S=Scott; W=Washington

TAX ON AVERAGE-VALUE HOME IN 27 NONMETROPOLITAN COMMUNITIES, 1994

Community (School District)	County	Average Estimated Market Value	1994 Tax	Change In Tax 1993-94	Percent Change 1993-94	Average Sale Price	Tax as Percent of Avg. Price	Tax Rank
Albert Lea (241)	Freeborn	\$44,451	\$552	\$10	1.8%	\$50,341	1.10%	24
Austin (492)	Mower	\$45,901	\$647	\$0	0.0%	\$52,578	1.23%	19
Bemidji (31)	Beltrami	\$40,031	\$553	\$34	6.6%	\$45,029	1.23%	23
Brainerd (181)	Crow Wing	\$43,212	\$515	\$35	7.2%	\$48,882	1.05%	25
Cloquet (94)	Carlton	\$48,145	\$717	\$106	17.4%	\$55,086	1.30%	15
Duluth (709)	St. Louis	\$58,291	\$857	\$109	14.5%	\$64,339	1.33%	7
Elk River (728)	Sherburne	\$84,858	\$1,093	\$120	12.3%	\$99,018	1.10%	3
Fairmont (454)	Martin	\$49,806	\$587	\$32	5.7%	\$51,241	1.15%	21
Faribault (656)	Rice	\$60,634	\$809	\$42	5.5%	\$69,694	1.16%	9
Fergus Falls (544)	Otter Tail	\$46,822	\$580	\$68	13.2%	\$52,082	1.11%	22
Hibbing (701)	St. Louis	\$41,815	\$411	(\$12)	-2.7%	\$45,451	0.91%	27
Hutchinson (423)	McLeod	\$66,480	\$979	\$87	9.7%	\$76,326	1.28%	5
Mankato (77)	Blue Earth	\$63,762	\$803	\$53	7.1%	\$72,788	1.10%	10
Marshall (413)	Lyon	\$64,310	\$713	\$73	11.4%	\$73,920	0.96%	16
Moorhead (152)	Clay	\$61,637	\$810	\$72	9.7%	\$69,646	1.16%	8
New Ulm (88)	Brown	\$53,585	\$672	\$76	12.7%	\$60,006	1.12%	18
North Mankato (77)	Nicollet	\$74,664	\$1,026	\$121	13.4%	\$88,780	1.16%	4
Northfield (659)	Rice	\$84,623	\$1,306	\$136	11.6%	\$97,045	1.35%	1
Owatonna (761)	Steele	\$70,331	\$797	\$56	7.6%	\$77,628	1.03%	12
Red Wing (256)	Goodhue	\$69,802	\$732	\$59	8.8%	\$77,044	0.95%	14
Rochester (535)	Olmsted	\$79,738	\$1,108	\$125	12.7%	\$88,303	1.25%	2
St. Cloud (742)	Stearns	\$62,980	\$800	\$48	6.4%	\$69,978	1.14%	11
St. Peter (508)	Nicollet	\$61,622	\$914	\$93	11.3%	\$69,866	1.31%	6
Virginia (706)	St. Louis	\$41,143	\$511	\$109	27.0%	\$44,721	1.14%	26
Willmar (347)	Kandiyohi	\$59,726	\$763	\$30	4.1%	\$66,215	1.15%	13
Winona (861)	Winona	\$54,745	\$676	\$61	10.0%	\$60,492	1.12%	17
Worthington (518)	Nobles	\$55,047	\$642	\$54	9.1%	\$59,446	1.08%	20

APPENDIX 2

TAX ON HOME SELLING FOR \$90,000
IN 95 METROPOLITAN COMMUNITIES, 1994

County*	Community (School District)	Adjusted Estimated Market Value	1994 Tax	Change in Tax 1993-94	Percent Change 1993-94	Tax as Percent of \$90,000 Price	Tax Rank
A	Andover (11)	\$81,360	\$1,000	(\$74)	-6.9%	1.11%	91
A	Anoka (11)	\$83,610	\$1,103	(\$67)	-5.7%	1.23%	70
A	Blaine (16)	\$83,970	\$1,068	(\$70)	-6.1%	1.19%	77
A	Circle Pines (12)	\$84,150	\$1,241	\$73	6.2%	1.38%	35
A	Columbia Heights (13)	\$85,230	\$1,281	\$86	7.2%	1.42%	20
A	Columbus Twp. (831)	\$79,020	\$1,017	\$53	5.5%	1.13%	88
A	Coon Rapids (11)	\$82,620	\$1,031	(\$75)	-6.8%	1.15%	85
A	East Bethel (15)	\$81,180	\$1,043	\$16	1.5%	1.16%	82
A	Fridley (14)	\$82,980	\$1,167	(\$46)	-3.8%	1.30%	56
A	Ham Lake (11)	\$82,350	\$968	(\$68)	-6.5%	1.08%	94
A	Lino Lakes (12)	\$81,900	\$1,212	\$24	2.0%	1.35%	43
A	Linwood Twp. (831)	\$78,750	\$1,022	(\$9)	-0.8%	1.14%	87
A	Oak Grove (15)	\$80,190	\$1,233	\$14	1.1%	1.37%	38
A	Ramsey (11)	\$80,820	\$982	(\$35)	-3.4%	1.09%	93
A	Spring Lake Park (16)	\$82,530	\$1,071	(\$95)	-8.2%	1.19%	76
C	Chanhassen (112)	\$81,270	\$1,248	\$39	3.2%	1.39%	33
C	Chaska (112)	\$85,230	\$1,254	\$49	4.0%	1.39%	31
C	Waconia (110)	\$79,290	\$1,451	\$88	6.5%	1.61%	1
D	Apple Valley (196)	\$81,450	\$1,073	\$39	3.8%	1.19%	75
D	Burnsville (191)	\$81,090	\$1,159	\$63	5.8%	1.29%	57
D	Eagan (196)	\$80,730	\$1,038	\$22	2.2%	1.15%	84
D	Farmington (193)	\$80,370	\$1,206	\$57	4.9%	1.34%	45
D	Hastings (200)	\$81,990	\$1,116	(\$3)	-0.3%	1.24%	65
D	Inver Grove Heights (199)	\$80,190	\$1,203	\$23	2.0%	1.34%	46
D	Lakeville (194)	\$80,820	\$1,131	\$33	3.0%	1.26%	62
D	Mendota Heights (197)	\$80,730	\$1,056	\$109	11.5%	1.17%	80
D	Rosemount (196)	\$81,000	\$1,131	\$12	1.1%	1.26%	63
D	South St. Paul (6)	\$82,800	\$1,105	(\$97)	-8.1%	1.23%	69
D	West St. Paul (197)	\$81,810	\$1,096	\$90	8.9%	1.22%	71
H	Bloomington (271)	\$82,080	\$1,172	\$96	9.0%	1.30%	54
H	Brooklyn Center (286)	\$84,780	\$1,256	(\$31)	-2.4%	1.40%	29
H	Brooklyn Park (279)	\$84,240	\$1,317	\$39	3.0%	1.46%	11
H	Champlin (11)	\$81,810	\$1,130	(\$56)	-4.7%	1.26%	64
H	Corcoran (877)	\$77,310	\$990	(\$67)	-6.4%	1.10%	92
H	Crystal (281)	\$82,890	\$1,265	\$22	1.8%	1.41%	25
H	Dayton (11)	\$81,450	\$1,170	(\$34)	-2.8%	1.30%	55
H	Deephaven (276)	\$78,570	\$1,155	(\$1)	-0.1%	1.28%	58
H	Eden Prairie (272)	\$81,000	\$1,196	(\$72)	-5.7%	1.33%	47
H	Edina (273)	\$81,360	\$1,215	\$108	9.7%	1.35%	42
H	Excelsior (276)	\$79,110	\$1,256	\$128	11.4%	1.40%	28

County*	Community (School District)	Adjusted Estimated Market Value	1994 Tax	Change In Tax 1993-94	Percent Change 1993-94	Tax as Percent of \$90,000 Price	Tax Rank
H	Golden Valley (270)	\$81,450	\$1,253	\$14	1.2%	1.39%	32
H	Hopkins (270)	\$81,540	\$1,273	\$10	0.8%	1.41%	22
H	Independence (278)	\$83,340	\$1,314	\$63	5.0%	1.46%	13
H	Maple Grove (279)	\$81,720	\$1,242	\$12	0.9%	1.38%	34
H	Medina (278)	\$78,750	\$1,041	(\$46)	-4.2%	1.16%	83
H	Minneapolis (1)	\$84,330	\$1,368	\$36	2.7%	1.52%	4
H	Minnetonka (276)	\$80,190	\$1,255	\$12	0.9%	1.39%	30
H	Minnetrista (277)	\$81,900	\$1,186	\$88	8.0%	1.32%	49
H	Mound (277)	\$80,460	\$1,183	\$49	4.4%	1.31%	51
H	New Hope (281)	\$82,350	\$1,226	(\$2)	-0.2%	1.36%	39
H	Orono (278)	\$79,380	\$1,094	\$15	1.4%	1.22%	72
H	Osseo (279)	\$84,240	\$1,378	\$16	1.2%	1.53%	3
H	Plymouth (284)	\$80,820	\$1,076	(\$66)	-5.8%	1.20%	73
H	Richfield (280)	\$83,520	\$1,304	\$111	9.3%	1.45%	15
H	Robbinsdale (281)	\$83,970	\$1,297	\$38	3.0%	1.44%	18
H	Shorewood (276)	\$78,120	\$1,185	(\$35)	-2.9%	1.32%	50
H	St. Anthony (282)	\$82,800	\$1,279	\$71	5.9%	1.42%	21
H	St. Louis Park (283)	\$80,640	\$1,190	(\$10)	-0.9%	1.32%	48
H	Wayzata (284)	\$80,370	\$1,114	(\$87)	-7.2%	1.24%	66
R	Arden Hills (621)	\$82,260	\$1,223	(\$32)	-2.6%	1.36%	40
R	Falcon Heights (623)	\$84,600	\$1,234	\$165	15.5%	1.37%	37
R	Little Canada (623)	\$82,620	\$1,363	(\$19)	-1.4%	1.51%	5
R	Maplewood (622)	\$85,050	\$1,314	(\$28)	-2.1%	1.46%	12
R	Mounds View (621)	\$83,880	\$1,354	\$21	1.6%	1.50%	6
R	New Brighton (621)	\$83,340	\$1,256	(\$57)	-4.3%	1.40%	27
R	North Oaks (621)	\$78,930	\$1,052	(\$112)	-9.6%	1.17%	81
R	North St. Paul (622)	\$82,800	\$1,183	(\$22)	-1.8%	1.31%	52
R	Roseville (623)	\$83,070	\$1,321	(\$37)	-2.7%	1.47%	10
R	Shoreview (621)	\$82,170	\$1,237	(\$41)	-3.2%	1.37%	36
R	St. Paul (625)	\$83,160	\$1,391	\$120	9.5%	1.55%	2
R	Vadnais Heights (624)	\$85,410	\$1,340	\$135	11.2%	1.49%	7
R	White Bear Lake (624)	\$83,430	\$1,333	\$72	5.7%	1.48%	9
R	White Bear L. Twp. (624)	\$81,270	\$1,218	\$81	7.1%	1.35%	41
S	Belle Plaine (716)	\$79,200	\$1,291	(\$34)	-2.6%	1.43%	19
S	Jordan (717)	\$79,740	\$1,338	\$165	14.1%	1.49%	8
S	Prior Lake (719)	\$77,220	\$1,299	\$141	12.2%	1.44%	17
S	Savage (191)	\$76,680	\$1,301	\$30	2.4%	1.45%	16
S	Shakopee (720)	\$79,380	\$1,271	\$5	0.4%	1.41%	23
S	Spring Lake Twp. (719)	\$79,380	\$1,073	\$118	12.3%	1.19%	74
W	Afton (834)	\$76,950	\$956	(\$41)	-4.1%	1.06%	95
W	Bayport (834)	\$81,090	\$1,268	(\$34)	-2.6%	1.41%	24
W	Cottage Grove (833)	\$82,620	\$1,260	\$58	4.8%	1.40%	26
W	Forest Lake (831)	\$80,460	\$1,064	\$85	8.6%	1.18%	79
W	Forest Lake Twp. (831)	\$83,340	\$1,005	\$121	13.7%	1.12%	90
W	Grant Twp. (832)	\$80,730	\$1,028	\$32	3.2%	1.14%	86

County*	Community (School District)	Adjusted Estimated Market Value	1994 Tax	Change in Tax 1993-94	Percent Change 1993-94	Tax as Percent of \$90,000 Price	Tax Rank
W	Hugo (624)	\$81,720	\$1,172	\$61	5.4%	1.30%	53
W	Lake Elmo (834)	\$83,520	\$1,141	\$130	12.8%	1.27%	61
W	Mahtomedi (832)	\$79,740	\$1,105	(\$46)	-4.0%	1.23%	68
W	New Scandia Twp. (831)	\$76,500	\$1,008	(\$54)	-5.1%	1.12%	89
W	Newport (833)	\$86,310	\$1,311	\$16	1.3%	1.46%	14
W	Oak Park Heights (834)	\$82,890	\$1,141	(\$27)	-2.3%	1.27%	60
W	Oakdale (622)	\$79,470	\$1,067	(\$70)	-6.2%	1.19%	78
W	Stillwater (834)	\$79,560	\$1,110	(\$55)	-4.7%	1.23%	67
W	St. Paul Park (833)	\$81,000	\$1,152	\$40	3.6%	1.28%	59
W	Woodbury (833)	\$81,630	\$1,212	\$10	0.8%	1.35%	44

* County Key: A=Anoka; C=Carver; D=Dakota; H=Hennepin; R=Ramsey; S=Scott; W=Washington

TAX ON HOME SELLING FOR \$90, 000* IN 27 NONMETROPOLITAN COMMUNITIES, 1994

Community (School District)	County	Adjusted Estimated Market Value	1994 Tax	Change in Tax 1993-94	Percent Change 1993-94	Tax as Percent of Avg. Price	Tax Rank
Albert Lea (241)	Freeborn	\$79,470	\$1,077	(\$57)	-5.0%	1.20%	21
Austin (493)	Mower	\$78,570	\$1,200	(\$107)	-8.2%	1.33%	7
Bemidji (31)	Beltrami	\$80,010	\$1,217	\$18	1.5%	1.35%	6
Brainerd (181)	Crow Wing	\$79,560	\$1,038	(\$42)	-3.9%	1.15%	23
Cloquet (94)	Carlton	\$78,660	\$1,299	\$62	5.0%	1.44%	2
Duluth (709)	St. Louis	\$81,540	\$1,320	\$157	13.5%	1.47%	1
Elk River (728)	Sherburne	\$77,130	\$931	(\$10)	-1.0%	1.03%	27
Fairmont (454)	Martin	\$87,480	\$1,140	\$144	14.4%	1.27%	14
Faribault (656)	Rice	\$78,300	\$1,129	(\$49)	-4.2%	1.25%	15
Fergus Falls (544)	Otter Tail	\$80,910	\$1,105	\$120	12.2%	1.23%	18
Hibbing (701)	St. Louis	\$82,800	\$1,243	\$166	15.4%	1.38%	5
Hutchinson (423)	McLeod	\$78,390	\$1,248	\$46	3.8%	1.39%	4
Mankato (77)	Blue Earth	\$78,840	\$1,076	(\$34)	-3.1%	1.20%	22
Marshall (413)	Lyon	\$78,300	\$938	\$4	0.4%	1.04%	26
Moorhead (152)	Clay	\$79,650	\$1,147	\$22	2.0%	1.27%	11
New Ulm (88)	Brown	\$80,370	\$1,108	\$50	4.7%	1.23%	17
North Mankato (77)	Nicollet	\$75,690	\$1,092	(\$96)	-8.1%	1.21%	20
Northfield (659)	Rice	\$78,480	\$1,145	\$46	4.2%	1.27%	12
Owatonna (761)	Steele	\$81,540	\$1,033	\$95	10.2%	1.15%	24
Red Wing (256)	Goodhue	\$81,540	\$956	\$12	1.2%	1.06%	25
Rochester (535)	Olmsted	\$81,270	\$1,167	\$104	9.8%	1.30%	8
St. Cloud (742)	Stearns	\$81,000	\$1,143	\$27	2.5%	1.27%	13
St. Peter (508)	Nicollet	\$79,380	\$1,287	\$100	8.5%	1.43%	3
Virginia (706)	St. Louis	\$82,800	\$1,157	\$144	14.3%	1.29%	9
Willmar (347)	Kandiyohi	\$81,180	\$1,155	(\$40)	-3.3%	1.28%	10
Winona (861)	Winona	\$81,450	\$1,110	\$123	12.4%	1.23%	16
Worthington (518)	Nobles	\$83,340	\$1,104	\$50	4.8%	1.23%	19

* Few communities outside the metropolitan area have many homes that sell for \$90,000.

However, this table is included for comparative purposes.

APPENDIX 3

TAX CAPACITY RATES
IN 95 METROPOLITAN COMMUNITIES, 1994

County*	Community (School District)	Expressed as Percentage Points of Tax Capacity					% Change From 1993	Total Rate Rank	Additional Rates (Percentage Points of Market Value)	
		City/Town	School	County	Misc.	Total			School	Other
A	Andover (11)	18.325	57.161	32.680	2.022	110.188	-3.9%	92	0	0
A	Anoka (11)	24.178	57.161	29.899	4.568	115.808	-4.5%	81	0	0
A	Blaine (16)	18.598	53.355	32.680	6.698	111.331	-5.1%	89	0	0
A	Circle Pines (12)	27.733	62.537	32.680	5.928	128.878	2.1%	48	0	0
A	Columbia Heights (13)	25.686	69.161	29.899	5.371	130.117	3.4%	46	0	0
A	Columbus Twp. (831)	20.619	56.227	32.680	2.767	112.293	5.5%	88	0.06441	0
A	Coon Rapids (11)	15.647	57.161	32.680	5.060	110.548	-6.1%	91	0	0
A	East Bethel (15)	15.584	61.461	32.680	1.099	110.824	-0.4%	90	0.05161	0
A	Fridley (14)	16.005	60.840	32.680	5.431	114.956	-0.2%	84	0.10425	0
A	Ham Lake (11)	12.512	57.161	32.680	2.053	104.406	-5.6%	95	0	0
A	Lino Lakes (12)	29.661	62.537	32.680	7.177	132.055	1.2%	42	0	0
A	Linwood Twp. (831)	23.615	56.227	32.680	1.099	113.621	2.4%	87	0.06441	0
A	Oak Grove (15)	39.564	61.461	32.680	1.068	134.773	0.9%	31	0.05161	0
A	Ramsey (11)	18.684	57.161	32.680	1.068	109.593	-3.6%	93	0	0
A	Spring Lake Park (16)	22.595	53.355	32.680	6.440	115.070	-3.5%	83	0	0
C	Chanhassen (112)	25.536	62.883	44.470	4.994	137.883	5.5%	21	0	0
C	Chaska (112)	15.721	62.883	44.470	4.287	127.361	6.3%	55	0	0
C	Waconia (110)	38.310	83.447	44.445	1.356	167.558	1.0%	1	0	0
D	Apple Valley (196)	24.649	59.657	27.474	6.240	118.020	2.5%	77	0	0
D	Burnsville (191)	20.377	74.468	27.474	6.200	128.519	6.9%	51	0	0
D	Eagan (196)	22.150	59.657	27.474	6.750	116.031	4.7%	80	0	0
D	Farmington (192)	34.484	69.069	27.401	3.049	134.003	2.9%	33	0.02037	0
D	Hastings (200)	31.384	59.128	27.474	3.360	121.346	-5.9%	69	0	0
D	Inver Grove Heights (199)	24.046	56.963	27.474	6.710	115.193	-9.9%	82	0.23123	0
D	Lakeville (194)	20.044	69.978	27.474	3.057	120.553	3.1%	70	0.06291	0
D	Mendota Heights (197)	20.978	63.350	27.474	6.240	118.042	7.5%	76	0	0
D	Rosemount (196)	32.297	59.657	27.474	6.240	125.668	4.5%	60	0	0
D	South St. Paul (6)	28.545	56.392	25.835	7.237	118.009	-11.1%	78	0	0
D	West St. Paul (197)	22.022	63.350	27.474	6.750	119.596	7.2%	73	0	0
H	Bloomington (271)	23.904	57.696	37.817	7.716	127.133	8.8%	56	0	0
H	Brooklyn Center (286)	27.030	56.614	37.817	7.240	128.701	-4.3%	49	0	0
H	Brooklyn Park (279)	24.895	66.786	37.817	7.008	136.508	4.6%	25	0	0
H	Champlin (11)	22.222	57.161	37.817	6.091	123.291	-3.8%	62	0	0
H	Corcoran (877)	20.813	58.694	37.817	2.521	119.845	1.6%	72	0	0
H	Crystal (281)	25.219	64.401	37.817	7.458	134.895	5.3%	30	0	0
H	Dayton (11)	31.160	57.161	37.817	2.521	128.659	1.3%	50	0	0
H	Deephaven (276)	14.799	76.514	37.817	6.491	135.621	3.3%	27	0	0
H	Eden Prairie (272)	24.875	61.826	37.817	7.340	131.858	-5.2%	43	0	0.01204
H	Edina (273)	16.032	61.417	37.817	7.139	122.405	0.1%	66	0.12856	0
H	Excelsior (276)	24.840	76.514	37.817	6.491	145.662	0.7%	9	0	0
H	Golden Valley (270)	26.001	67.341	37.817	6.667	137.828	2.8%	22	0	0
H	Hopkins (270)	27.502	67.341	37.817	7.139	139.799	3.5%	18	0	0
H	Independence (278)	32.564	65.031	37.817	3.330	138.742	3.9%	19	0	0
H	Maple Grove (279)	25.351	66.786	37.817	5.902	135.856	3.1%	26	0	0
H	Medina (278)	15.272	65.031	37.817	3.630	121.750	-0.8%	67	0	0

County*	Community (School District)	Expressed as Percentage Points of Tax Capacity					% Change From 1993	Total Rate Rank	Additional Rates (Percentage Points of Market Value)	
		City/Town	School	County	Misc.	Total			School	Other
H	Minneapolis (1)	34.575	68.443	33.822	4.728	141.568	2.7%	12	0	0
H	Minnetonka (276)	20.280	76.514	37.817	7.374	141.985	2.8%	11	0	0
H	Minnetrista (277)	20.698	66.976	37.817	3.664	129.155	8.2%	47	0	0
H	Mound (277)	21.030	66.976	37.817	7.245	133.068	8.6%	37	0	0
H	New Hope (281)	23.342	64.401	37.817	6.667	132.227	3.9%	41	0	0
H	Orono (278)	16.252	65.031	37.817	7.001	126.101	-0.3%	59	0	0
H	Osseo (279)	32.357	66.786	37.817	5.902	142.862	3.4%	10	0	0
H	Plymouth (284)	16.049	59.667	37.817	6.527	120.060	-4.1%	71	0	0
H	Richfield (280)	25.620	66.199	37.817	7.545	137.181	7.6%	23	0	0
H	Robbinsdale (281)	22.146	64.401	37.817	6.667	131.031	3.8%	44	0	0.04741
H	Shorewood (276)	19.904	76.514	37.817	6.491	140.726	1.9%	36	0	0
H	St. Anthony (282)	26.160	66.481	37.817	6.140	136.598	7.8%	14	0	0
H	St. Louis Park (283)	20.194	68.281	37.817	7.001	133.293	1.5%	24	0	0
H	Wayzata (284)	20.256	59.667	37.817	7.745	125.485	-1.8%	61	0	0
R	Arden Hills (621)	17.082	64.014	44.461	6.673	132.230	1.0%	40	0	0
R	Falcon Heights (623)	15.406	72.227	44.461	6.254	138.348	6.3%	20	0	0
R	Little Canada (623)	20.658	72.227	45.339	7.992	146.216	5.7%	8	0	0
R	Maplewood (622)	21.755	58.884	45.339	7.992	133.970	-0.5%	34	0	0
R	Mounds View (621)	25.828	64.014	44.461	7.099	141.402	2.5%	13	0	0
R	New Brighton (621)	17.542	64.014	44.461	6.673	132.690	0.04%	39	0	0
R	North Oaks (621)	8.256	64.014	44.461	5.744	122.475	-0.8%	65	0	0
R	North St. Paul (622)	14.184	58.884	45.339	7.992	126.399	-1.6%	57	0	0
R	Roseville (623)	17.399	72.227	44.461	6.254	140.341	7.0%	17	0	0
R	Shoreview (621)	18.814	64.014	44.461	6.673	133.962	-0.9%	35	0	0
R	St. Paul (625)	38.807	62.093	40.623	5.963	147.486	8.6%	6	0	0
R	Vadnais Heights (624)	14.864	70.483	44.461	5.744	135.552	9.6%	28	0	0
R	White Bear Lake (624)	16.698	70.483	45.339	7.992	140.512	8.9%	16	0	0
R	White Bear L. Twp. (624)	13.674	70.483	44.461	5.908	134.526	10.5%	32	0	0
S	Belle Plaine (716)	30.802	67.720	48.475	2.409	149.406	11.9%	5	0	0
S	Jordan (717)	41.316	69.619	47.911	2.394	161.240	24.7%	2	0	0
S	Prior Lake (719)	36.507	57.888	48.430	6.939	149.764	13.6%	4	0.06526	0.02595
S	Savage (191)	30.206	74.468	48.475	6.816	159.965	7.4%	3	0	0
S	Shakopee (720)	27.104	65.540	48.475	5.327	146.446	4.6%	7	0	0
S	Spring Lake Twp. (719)	8.529	57.925	48.475	3.809	118.738	10.8%	74	0.06526	0
W	Afton (834)	20.115	62.686	30.654	3.252	116.707	0.4%	79	0	0
W	Bayport (834)	42.774	62.686	28.198	6.955	140.613	3.3%	15	0	0
W	Cottage Grove (833)	27.411	70.654	30.654	6.445	135.164	5.0%	29	0	0
W	Forest Lake (831)	26.313	56.227	28.198	3.073	113.811	8.4%	86	0.06441	0
W	Forest Lake Twp. (831)	15.267	56.227	30.654	3.073	105.221	8.0%	94	0.06441	0
W	Grant Twp. (832)	12.813	68.231	30.654	3.252	114.950	-2.0%	85	0	0
W	Hugo (624)	22.132	70.483	30.654	4.920	128.189	9.2%	52	0	0
W	Lake Elmo (834)	19.944	62.686	30.654	9.397	122.681	-0.7%	63	0	0
W	Mahtomedi (832)	20.605	68.231	30.654	6.864	126.354	-2.9%	58	0	0
W	New Scandia Twp. (831)	29.684	56.227	30.654	1.824	118.389	8.4%	75	0.06441	0
W	Newport (833)	22.504	70.654	30.654	6.445	130.257	-0.9%	45	0	0
W	Oak Park Heights (834)	21.420	62.686	30.654	6.955	121.715	-2.1%	68	0	0
W	Oakdale (622)	23.587	58.884	31.517	8.693	122.681	-0.3%	64	0	0
W	Stillwater (834)	29.626	62.686	28.198	6.955	127.465	-1.5%	54	0	0
W	St. Paul Park (833)	20.272	70.654	30.654	6.445	128.025	7.6%	53	0	0
W	Woodbury (833)	22.474	70.654	31.517	8.183	132.828	4.8%	38	0	0

*County Key: A=Anoka; C=Carver; D=Dakota; H=Hennepin; R=Ramsey; S=Scott; W=Washington

TAX CAPACITY RATES IN 27 NONMETROPOLITAN COMMUNITIES, 1994

Community (School District)	County*	Expressed as Percentage Points of Tax Capacity					% Change From 1993	Total Rate Rank	Additional Rates (Percentage Points of Market Value**)	
		City/Town	School	County	Misc.	Total			School	Other
Albert Lea (241)	Freeborn	22.133	55.437	42.544	0.000	120.114	1.8%	19	0.04059	0
Austin (492)	Mower	26.780	66.321	47.184	0.697	140.982	-5.1%	5	0	0
Bemidji (31)	Beltrami	18.649	59.588	59.603	0.407	138.247	1.7%	7	0	0
Brainerd (181)	Crow Wing	28.668	59.076	30.669	0.708	119.121	4.1%	21	0	0
Cloquet (94)	Carlton	35.063	53.933	56.565	0.176	145.737	2.6%	3	0	0
Duluth (709)	St. Louis	22.010	54.465	65.601	1.271	143.347	-7.2%	4	0.05764	0.02395
Elk River (728)	Sherburne	21.902	63.103	21.807	1.403	108.215	5.0%	26	0.05252	0
Fairmont (454)	Martin	29.399	60.359	27.831	0.220	117.809	-0.6%	22	0	0
Faribault (656)	Rice	25.827	71.091	35.426	1.160	133.504	-0.5%	8	0	0
Fergus Falls (544)	Otter Tail	28.081	55.545	39.670	0.541	123.837	5.7%	16	0	0
Hibbing (701)	St. Louis	40.128	38.574	61.690	0.518	140.910	-0.6%	6	0.05373	0
Hutchinson (423)	McLeod	40.838	60.912	45.246	0.234	147.230	3.8%	2	0	0
Mankato (77)	Blue Earth	28.806	54.643	37.539	0.216	121.204	4.5%	18	0.04770	0
Marshall (413)	Lyon	24.264	48.628	37.743	0.208	110.843	3.6%	25	0	0
Moorhead (152)	Clay	20.527	61.045	48.040	1.734	131.346	5.6%	10	0	0
New Ulm (88)	Brown	31.714	51.505	35.683	0.680	119.582	7.3%	20	0.05771	0
North Mankato (77)	Nicollet	27.960	54.770	50.033	0.213	132.976	4.1%	9	0.04770	0
Northfield (659)	Rice	33.065	56.146	35.430	0.668	125.309	-4.2%	15	0.10290	0
Owatonna (761)	Steele	24.083	55.897	33.031	0.356	113.367	-2.9%	24	0	0
Red Wing (256)	Goodhue	27.763	54.260	22.644	0.268	104.935	1.4%	27	0	0
Rochester (535)	Olmsted	24.260	66.495	38.187	0.000	128.942	2.8%	11	0	0
Saint Cloud (742)	Stearns	31.226	56.304	37.453	2.021	127.004	1.2%	13	0	0
Saint Peter (508)	Nicollet	32.192	65.940	49.976	0.213	148.321	5.8%	1	0	0
Virginia (706)	St. Louis	38.769	30.197	56.940	0.951	126.857	5.3%	14	0.05864	0
Willmar (347)	Kandiyohi	23.784	61.980	41.272	0.765	127.801	0.1%	12	0	0
Winona (861)	Winona	32.576	51.375	38.336	1.258	123.545	1.3%	17	0	0
Worthington (518)	Nobles	32.100	53.375	29.847	1.234	116.556	3.4%	23	0	0

** School and other referendum levies passed after Nov. 1, 1992, must by law be spread on market value rather than tax capacity.

APPENDIX 4

**SCHOOL REFERENDA TAX RATES
IN 95 METROPOLITAN COMMUNITIES, 1994**
(Expressed in percentage points)

Community	School District #	Excess Levy Based on Tax Capacity	Debt Service Rate	Excess Levy Rate Based on Market Value*	Community	School District #	Excess Levy Based on Tax Capacity	Debt Service Rate	Excess Levy Rate Based on Market Value*
Afton	834	6.093	6.880	0	Mahtomedi	832	6.313	10.521	0
Andover	11	3.085	4.589	0	Maple Grove	279	8.110	11.506	0
Anoka	11	3.085	4.589	0	Maplewood	622	10.488	0.402	0
Apple Valley	196	0.352	12.872	0	Medina	278	14.112	3.970	0
Arden Hills	621	9.352	5.002	0	Mendota Heights	197	9.520	1.554	0
Bayport	834	6.093	6.880	0	Minneapolis	991	4.843	9.685	0
Belle Plaine	716	51.792	8.313	0	Minnnetonka	276	24.243	3.674	0
Blaine	16	5.624	2.619	0	Minnetrista	277	10.052	6.899	0
Bloomington	271	9.545	1.205	0	Mound	277	10.052	6.899	0
Brooklyn Center	286	6.445	5.840	0	Mounds View	621	9.352	5.002	0
Brooklyn Park	279	8.110	11.506	0	New Brighton	621	9.352	5.002	0
Burnsville	191	18.395	2.996	0	New Hope	281	15.173	0.177	0
Champlin	11	3.085	4.589	0	New Scandia Twp.	831	0.000	3.925	0.06441
Chanhassen	112	3.859	13.589	0	Newport	833	2.220	14.668	0
Chaska	112	3.859	13.589	0	North Oaks	621	9.352	5.002	0
Circle Pines	12	2.643	10.715	0	North St. Paul	622	10.488	0.402	0
Columbia Heights	13	18.360	0.000	0	Oak Grove	15	0.000	9.645	0.05161
Columbus Twp.	831	0.000	3.925	0.06441	Oak Park Heights	834	6.093	6.880	0
Coon Rapids	11	3.085	4.589	0	Oakdale	622	10.488	0.402	0
Corcoran	877	1.152	7.460	0	Orono	278	14.112	3.970	0
Cottage Grove	833	2.220	14.668	0	Osseo	279	8.110	11.506	0
Crystal	281	15.173	0.177	0	Plymouth	284	12.337	5.184	0
Dayton	11	3.085	4.589	0	Prior Lake	719	43.428	6.776	0.06526
Deephaven	276	24.243	3.674	0	Ramsey	11	3.085	4.589	0
Eagan	196	0.352	12.872	0	Richfield	280	14.003	5.846	0
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Eden Prairie	272	10.048	12.371	0	Rosemount	196	0.352	12.872	0
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Forest Lake Twp.	831	0.000	3.925	0.06441	Savage	191	61.033	2.996	0
Fridley	14	11.126	0.000	0.10425	Shakopee	720	53.557	3.378	0
Golden Valley	270	16.423	6.488	0	Shoreview	621	9.352	5.002	0
Grant Twp.	832	6.313	10.521	0	Shorewood	276	24.243	3.674	0
Ham Lake	11	3.085	4.589	0	South St. Paul	996	8.016	5.785	0
Hastings	200	7.168	3.876	0	Spring Lake Park	16	5.624	2.619	0
Hopkins	270	16.423	6.488	0	Spring Lake Twp.	719	43.456	6.780	0.06526
Hugo	624	13.482	6.312	0	Stillwater	834	6.093	6.880	0
Independence	278	14.112	3.970	0	Vadnais Heights	624	13.482	6.312	0
Inver Grove Heights	199	5.461	3.951	0.23123	Waconia	110	8.657	18.886	0
Jordan	717	51.392	6.728	0	Wayzata	284	12.337	5.184	0
Lake Elmo	834	6.093	6.880	0	West St. Paul	197	9.520	1.554	0
Lakeville	194	0.000	20.560	0.06291	White Bear Lake	624	13.482	6.312	0
Lino Lakes	12	2.643	10.715	0	White Bear Lake Twp.	624	13.482	6.312	0
Linwood Twp.	831	0.000	3.925	0.06441	Woodbury	833	2.220	14.668	0
Little Canada	623	21.506	4.217	0					

**SCHOOL REFERENDA TAX RATES
IN 27 NONMETROPOLITAN COMMUNITIES, 1994**
(Expressed in percentage points)

Community	School District #	Excess Levy Based on Tax Capacity	Debt Service Rate	Excess Levy Rate Based on Market Value*	Community	School District #	Excess Levy Based on Tax Capacity	Debt Service Rate	Excess Levy Rate Based on Market Value*
Albert Lea	241	41.675	5.067	0.04059	Marshall	413	36.152	6.024	0
Austin	492	2.717	10.275	0	Moorhead	152	0.34	5.393	0
Bemidji	31	0	10.1	0	New Ulm	88	0	0.297	0.05771
Brainerd	181	0	3.935	0	North Mankato	77	0	6.513	0.04770
Cloquet	94	0	6.018	0	Northfield	659	41.664	5.35	0.10290
Duluth	709	0	9.168	0.05764	Owatonna	761	0.577	5.568	0
Elk River	728	0	12.84	0.05252	Red Wing	256	1.715	7.348	0
Falmont	454	0.629	0.749	0	Rochester	535	6.922	4.01	0
Faribault	656	44.711	8.924	0	St. Cloud	742	0.249	4.251	0
Fergus Falls	544	41.711	6.165	0	St. Peter	508	0.054	9.175	0
Hibbing	701	1.061	3.543	0.05373	Virginia	706	0.312	6.544	0.05864
Hutchinson	423	0	9.146	0	Willmar	347	0	10.648	0
Mankato	77	0	6.498	0.04770	Winona	861	1.014	0.041	0
					Worthington	518	1.753	4.329	0

* School and other referendum levies enacted after Nov. 1, 1992, must by law, be spread on market value rather than tax cap

About the Minnesota Taxpayers Association ...

The Minnesota Taxpayers Association was founded in 1926 for the purpose of disseminating factual information that will help keep all Minnesotans educated and informed about state tax and spending policies. For sixty-seven years, the Association has advocated through its publications, meetings, and research efforts.

The Association is a non-profit, non-partisan group supported by membership dues.

To support the goals of the Minnesota Taxpayers Association, we encourage you to join by calling (612)224-7477 or (800)322-8297. Membership contributions may be deductible as a business expense.

Mission Statement

The Minnesota Taxpayers Association exists to educate and inform Minnesotans about sound fiscal policy; to provide state and local policy makers with objective, non-partisan research about the impacts of tax and spending policies; and to advocate for the adoption of rational public fiscal policy.

Membership

You can automatically receive publications like this and newsletters and support the work of this association by joining the Minnesota Taxpayers Association.

Membership in the Minnesota Taxpayers Association is open to business and individuals, and dues start at \$50.00. Units of governments, including schools and libraries may subscribe to receive our publications.

To join please complete and return the form below to: Minnesota Taxpayers Association, 85 East 7th Place, Suite 250, Saint Paul, Minnesota 55101. A member of our staff will contact you.

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The Citizens League promotes the public interest in Minnesota by involving citizens in identifying and framing critical public policy choices, forging recommendations and advocating their adoption.

The Citizens League has been an active and effective public affairs research and education organization in the Twin Cities metropolitan area for more than 40 years.

Volunteer research committees of League members study policy issues in depth and develop informational reports that propose specific workable solutions to public issues. Recommendations in these reports often become law. Over the years, League reports have been a reliable source of information for governmental officials, community leaders, and citizens concerned with public policy issues of our area.

The League depends upon the support of individual members and contributions from businesses, foundations, and other organizations throughout the metropolitan area. *For membership information, please call 612/338-0791.*

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