CL Citizens League Research

Minnesota Homestead Property Tax Review 1991

Public affairs research and education in the Twin Cities metropolitan area

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MINNESOTA HOMESTEAD PROPERTY TAX REVIEW 1991

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Citizens League

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MINNESOTA HOMESTEAD PROPERTY TAX REVIEW 1991

INTRODUCTION

Minnesota homeowners paid more than \$1 billion in net property taxes in 1990, about 35 percent of all property tax in the state. This report provides an analysis and comparison of property taxes paid by homeowners in 1991. It focuses on the 95 communities with populations of 2,500 or more in the seven-county Twin Cities metropolitan area and the 25 largest cities outside the metro area.

This is the 25th year the Citizens League has produced a residential property tax analysis. However, this year we are providing 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 this expanded analysis and new format will be useful. We welcome your comments about this edition of the *Minnesota Homestead Property Tax Review*. Questions or comments should be directed to Jody Hauer at the League.

Data for this review came from county auditors' offices, the Minnesota Departments of Revenue and Education, and the State Auditor of Minnesota. The League wishes to thank those persons who supplied the data for this analysis. Responsibility for the analysis lies with the Citizens League.

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 other taxing jurisdictions.

TO COMPARE TAXES ON A COMMUNITY'S TYPICAL HOME

Property taxes on average-valued homes increased between 1990 and 1991 in nearly every metropolitan community. The median increase was \$121 or slightly more than 11 percent. The increases ranged from \$529 in North Oaks to \$27 in Columbia Heights.

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

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 we take 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 a home's actual selling price to the value placed on the home 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 1991, one percent of the first \$68,000 of estimated market value is taxable. Two percent of the home's value between \$68,000 and \$110,000 is taxable. Three percent of the value over \$110,000 is taxable. The estimated market value is multiplied by the appropriate percents, called class rates, to determine the home's tax capacity.
- *Multiply the homes' tax capacities by the tax rates-*-We multiply the tax capacity for the home in each city by the cumulative 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. (We do not include the tax rates of jurisdictions that lie only partially within a city; for instance, if a watershed district covers only one-half of the city, it is not included in the cumulative tax rate.) The product is the gross tax.
- Subtract the special targeted property tax refund--The amount of the gross tax would be what the property owners pay in taxes unless they are eligible for either of the state-provided 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 10 percent and at least \$40 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 up to \$250. And it will pay for 90 percent of any increase above \$250. 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 the \$90,000 home, we further assume that the homeowner did not receive a special targeted refund last year. If the homeowner had received such a refund for 1990, this year's refund could conceivably be larger than estimated in this analysis.

The largest percentage increase, 17.5 percent, occurred in Circle Pines where the average-priced home had a \$145 increase for a tax of \$974. Columbia Heights' average-priced home had the smallest percentage increase at 3.9 percent (\$27) for a tax of \$714.

The average value of the homes for tax purposes (the "estimated market value") ranged from \$230,211 in North Oaks to \$60,035 in Linwood Township. The median in the metro area was \$88,642.

Part of the tax increases can be explained by increases in the value of property. In all but nine of the metropolitan communities, the value of the average homes on the tax rolls increased. The mean value increased from one-tenth of a percent

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 by the Minnesota Department of Revenue.

in Coon Rapids to more than 17 percent in Wayzata. The median increase was 3.5 percent. (The section of this review on tax capacity rates describes how changes in tax rates affected tax burdens.)

In those few metropolitan communities that experienced reductions in the value of their average homes, the median decrease was 5.9 percent.²

Property taxes declined on average-value homes in only five of the 95 metropolitan communities: Linwood and Columbus Townships, and the cities of East Bethel, Fridley and Ham Lake. The median decrease was 3.2 percent. These communities all had decreases in the value of their typical home between 1990 and 1991; none had a decrease in their total tax rate.

Table 1 lists the highest and lowest estimated taxes on average-value homes in the metropolitan area.

		TABL	JE 1					
TAXES ON SELECTED AVERAGE-VALUED HOMES IN METROPOLITAN AREA 1991								
HIG	HIGHEST LOWEST							
Community A	Average Estimate Market Value	ed Tax	Community Aver M	age Estimate arket Value	ed Tax			
North Oaks (621) Wayzata (284) Deephaven (276) Orono (278) Shorewood (276) Medina (278) Minnetrista (277) Edina (273) Grant Twsp. (832) Mendota Heights (1	\$230,211 \$221,282 \$198,098 \$203,993 \$163,017 \$172,618 \$169,700 \$152,647 \$139,394 970 \$146,375	\$5,177 \$4,516 \$4,093 \$4,061 \$3,368 \$2,934 \$2,915 \$2,526 \$2,305 \$2,281	Linwood Twsp. (831) East Bethel (15) St. Paul Park (833) Columbia Heights (13) South St. Paul (6) Belle Plaine (716) Jordan (717) Brooklyn Center (286) Blaine (16) Ham Lake (11)	\$60,035 \$62,949 \$67,766 \$67,638 \$69,635 \$62,945 \$65,876 \$73,271 \$75,150 \$76,795	\$555 \$611 \$699 \$714 \$716 \$726 \$727 \$793 \$810 \$816			

² Nine communities had decreased values on typical homes: Andover, Columbia Heights, Columbus Twsp., East Bethel, Fridley, Linwood Twsp., Ham Lake, Oak Grove Twsp., and Spring Lake Park.

Appendix 1 contains a city-by-city listing of taxes on average-value homes.

As a percent of the home's selling price, the taxes ranged from 0.82 to 1.99 percent.³ The median was 1.17 percent of the sales price. The sales prices of these homes are generally higher than the value listed on the tax statement for property tax purposes. For instance, the sales prices calculated for this review ranged from \$260,125 in North Oaks to \$67,607 in Linwood Township. The median was \$94,300.

Average-Value Homes in Non-Metropolitan Minnesota

Property taxes also increased for the average-value homes in non-metropolitan communities, although the increase was less than in the metro area. Twenty-four out of 25 communities had tax increases; only one experienced a decrease. The median increase was 8.6 percent, or \$36. The increases ranged from a 0.5 percent increase, or \$2, in Worthington, to a 25 percent increase, or \$51, in Virginia. Winona's average-value home had a \$6, or 1.25 percent, decrease in tax.

Virginia's average-priced home experienced the largest percentage increase of the 25 cities, but its burden was relatively light: At \$252 this house's estimated tax was the lowest. This is due to the low value of the average home in Virginia and the advantage provided by the taconite credit.⁴

The non-metropolitan cities produced a similar pattern of house value changes, although the median increase in value of typical homes was somewhat smaller than in the Twin Cities region. Twenty-three of the 25 cities had increases in the average estimated market value of homes, with a median increase of 2.3 percent.

Change in Taxes on Average-Value Homes Over Time

In 1991 the median tax as a percent of the average home price increased to 1.17 percent from 1.08 percent last year. The median tax as a percent of the average home price had its biggest increase this year out of the past five. Figure 1 depicts the change in the median tax as a percent of the average home price for the last five years (in the metro area).

Over the last six years, the trend in property taxes on average-priced homes has been generally upward. The median



annual increase for the average-value homes with tax increases averaged 9.3 percent over that time. The

³ We 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.

⁴ The 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 \$266.80 in 1991.

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number of communities with year-to-year tax increases on average-value homes varied, but at least twothirds of all communities had increases in each of the last six years. The median increase in tax and the number of cities experiencing increases on average-value homes are depicted for each of the last six years in Figure 2.



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

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.^{5}$

⁵ Readers familiar with past Citizens League property tax surveys may recall that the League compared \$80,000 homes in the last few years. This year we are using a hypothetical \$90,000 home because it better represents the typical home in the metropolitan area.



In the metropolitan area, taxes on homes that sell for \$90,000 ranged from a high of \$1,258 in White Bear Lake to a low of \$837 in West St. Paul. As a percent of the \$90,000 selling price, the range was from 1.4 percent to 0.93 percent. The median tax on these hypothetical homes was \$1,046, or 1.16 percent of the \$90,000 selling price. Table 2 lists the highest and lowest estimated taxes on the \$90,000 house in the metropolitan area. (School districts are listed in parentheses.)

The estimated taxes on \$90,000 homes in all metro communities above 2,500 population are listed in Appendix 2.

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

Readers who glanced at Tables 1 and 2, which list the cities with the highest and lowest taxes for the average-value home and the \$90,000 home, respectively, saw some cities listed more than once. For instance, both Grant Township and Mendota Heights have among the *lowest* taxes on \$90,000 homes in the metro area. Yet they are among the leaders in taxes on their average-value homes.

This occurs because homeowners' tax burdens are a product of two factors: their home's value and their community's cumulative tax rate. Both Mendota Heights and Grant Township contain relatively wealthy homes, so their average homes are wealthier than the metropolitan average. Yet they have very low taxes on the \$90,000 home because their cumulative tax rates are low, by the metropolitan standard. Multiplying their 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.

METI	TAI TAXES ON \$ IN SEI ROPOLITAN	BLE 2 590,000 HOMES LECTED COMMUNITIES,1991	
Highe	st	Lowest	
White Bear Lake (624)	\$1,258	West St. Paul (197)	\$837
Little Canada (623)	\$1,256	Afton (834)	\$839
St. Paul (625)	\$1,244	Grant Township (832)	\$847
Vadnais Heights (624)	\$1,233	Linwood Township (831)	\$849
Maplewood (622)	\$1.218	Medina (278)	\$854
Mounds View (621)	\$1,213	Mendota Heights (197)	\$860
Shoreview (621)	\$1.213	Lake Elmo (834)	\$898
Excelsior (276)	\$1.185	Forest Lake (831)	\$913
Lino Lakes (12)	\$1.178	Forest Lake Twsp. (831)	\$919
Roseville (623)	\$1,174	Eagan (196)	\$920

The tax capacity rates, or 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 wealth than the other, the wealthy city will have a lower tax rate than the poor city. Rates are expressed in percentage points (they don't necessarily sum to 100).

In 1991 in the metro area, all but three communities had increases in their cumulative tax rate. This 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 ranged from less than a tenth of a percent in Mendota Heights to more than 40 percent in St. Anthony. The median percentage increase in the cumulative tax rates was 8 percent over 1990. Figure 4 shows the change in cumulative tax rates for the communities in Anoka County. Appendix 3 lists the tax capacity rates for the taxing jurisdictions in each community in this analysis.

Residents of Robbinsdale, West St. Paul and Burnsville experienced slight decreases (about one percent) in their cumulative tax rates. In Robbinsdale, the city's rate decrease was enough to offset the increases in the school, county and miscellaneous rates to produce an overall reduction of 1.215 percentage points. Residents in both West St. Paul and Burnsville saw enough reduction in their school and city tax rates to offset small increases in the county and miscellaneous rates. Again the decrease was small: 1.047 and 1.091 percentage points in Burnsville and West St. Paul, respectively.

Outside the metropolitan area, 20 of 25 cities had increases in the cumulative tax rate. The increases over 1990 ranged from 2 percent in Northfield to 14 percent in Faribault. The median increase was 5.5 percent. Those that decreased ranged from a 1.2 percent decrease in Duluth to an 8.7 percent decrease in Hibbing. The median decrease was 2.6 percent over 1990.



Typically, the tax rate for schools in the metro area makes up half the cumulative rate. The county tax rate averages 28 percent of the total, cities 17 percent, and miscellaneous jurisdictions 4 percent. (See Figure 5.)



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Outside the metropolitan area, schools account for less of the total rate than in the metro -- 41compared to 50 percent -- while the counties' and cities' taxes make up a larger share of the total. Figure 6 portrays the average breakdown of the cumulative tax rate in the non-metropolitan cities.



The City Portion of the Cumulative Tax Rate

The proportionate tax burden of the different levels of government varies from community to community. For instance, tax rates set by cities' spending in Ramsey County account for about 15 percent of the total tax rate on the average, while cities in Dakota County account for about 22 percent of the cumulative tax rate.

In the metro area, cities account for about 17 percent of the total tax rate. The city tax rate ranges from a 7.678 rate in North Oaks to a 33.648 rate in St. Paul. The median is 18.394 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. Although the City of White Bear Lake tops the list of communities with taxes on a home that sells for \$90,000, its city tax rate is a relatively low 15.306 percentage points, in the bottom third of city rates metrowide.

		Т	ABLE 3				
CITY PORTION OF THE TOTAL TAX RATE FOR SELECTED METROPOLITAN COMMUNITIES, 1991							
HIC	GHEST			LOWES	r		
Community	City Tax Rate	% of Total Rate	Community	City Tax Rate	% of Total Rate		
St. Paul Oak Grove Twsp Minneapolis Hastings Savage	33.648 28.865 28.823 27.96 27.907	27.7% 26.08% 25.05% 26.86% 22.81%	North Oaks Spring Lake Twsp. Grant Twsp. White Bear Twsp. Andover	8.133 9.351 13.003 10.8 13.077	7.32% 8.2% 10.67% 9.13% 11.48%		

The County Portion of the Cumulative Tax Rate

County tax rates typically account for 28 percent of the total tax rate in the metro area. The county tax rate varies from 21.351 percent for South St. Paul in Dakota County to 39.243 percent for several Scott County communities. The median county rate is 30.114 percent. (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.)

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.



The School Portion of the Cumulative Tax Rate

In the metropolitan area, school district tax rates typically account for 50 percent of the total tax rate. The school tax rates range from 70.33 percentage points in Centennial School District #12 (Circle Pines and Lino Lakes), to 43.713 percentage points in West St. Paul School District #197 (Mendota Heights and West St. Paul). The median school tax rate is 53.782 in the metro area.

School District Levy Referenda

Many areas have voted to add to their tax bills by approving levy referenda requested by their school



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districts. Eighty-three of the 95 metropolitan communities are in school districts with approved referenda; only 12 are not. Forty of the 45 metropolitan school districts represented in this review have excess levies in 1991. Figure 8 shows that most have approved tax increases of between 9 and 14 percentage points. The additional tax rate represented by the voter-approved referenda ranges from 3.368 to 27.357 percentage points, with a median of 13.999 points.

Appendix 4 lists the school districts of the communities in this review and the respective amounts of the approved referenda.

Of the 25 communities outside the metro area, 18 are in school districts with approved referenda. The tax rate represented by the referenda ranges from 2.355 to 21.389 percentage points, with a median of 6.63.

Residential Property As a Share of All Taxable Property

On the average in the metro area, residential property makes up less than half of a community's overall tax base, with other types of property, such as commercialindustrial property, making up the balance. (See Figure 9.)

However, the ratio of residential property to other property types varies tremendously. In the metro area this year, residential property (including apartments of three or fewer units) ranges from 16 percent of Oak Park Heights' total taxable property value to more than 90 percent of Minnetonka's.⁶ For the metropolitan cities, residential property represents a median 45.6 percent of taxable property value.

Property Taxes as a Share of City Revenues



0 tax rates affect whether taxes go up or down. For instance, changes in the amount of aid the state provides to local governments will affect how much a city must collect from taxes. For metropolitan city budgets, property taxes actually accounted for less than a third of total revenues in 1989, on the

average.⁷ Aid from the state commonly made up a major share of city revenues. Other sources include fees and service charges, federal grants, special assessments, licenses, permits and fines.

Property tax revenues in 1989 ranged from 65 percent of the total city revenues in North Oaks to 8.7 percent of total revenues in Chaska. The median was 25 percent. (See Figure 10 for an example of the sources of city revenues.)



⁶ Total taxable property value is the value after a contribution to, and distribution from, the tax base sharing pool, and after the power line tax value is subtracted, where applicable.

⁷ Data come from the State Auditor of Minnesota, 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.

In the 25 cities outside the metro area, property taxes typically represented even less of total revenues than in the metro area, a median 17 percent of total revenues. Property tax revenues ranged from 10.5 percent of total revenues in Moorhead to 55.6 percent of total revenues in Red Wing. Figure 11 illustrates the difference between the metropolitan and non-metropolitan areas in terms of the median share of total city revenues represented by property tax revenues.





APPENDIX 1

TAX ON AVERAGE VALUE HOME IN 95 METROPOLITAN COMMUNITIES, 1991

Community (School District)	Average Estimated Market Value	1991 Tax	Change in Tax 1990-91	Percent Change 1990-91	Average Sale Price	Tax as Percent of Avg. Price	Tax Rank
Afton (834)	\$124,310	\$1,892	\$201	11.90%	\$146,765	1.29%	14
Andover (11)	\$88,642	\$1,040	\$43	4.34%	\$94,300	1.10%	56
Anoka (11)	\$74,603	\$839	\$72	9.42%	\$76,910	1.09%	82
Apple Valley (196)	\$103,150	\$1,334	\$133	11.07%	\$110,795	1.20%	32
Arden Hills (621)	\$123,230	\$2,099	\$192	10.08%	\$130,402	1.61%	12
Bayport (834)	\$83,211	\$1,001	\$123	13.99%	\$93,601	1.07%	60
Belle Plaine (716)	\$62,945	\$726	\$43	6.26%	\$68,943	1.05%	90
Blaine (16)	\$75,150	\$810	\$78	10.63%	\$78,939	1.03%	87
Bloomington (271)	\$100,190	\$1,336	\$116	9.50%	\$107,847	1.24%	31
Brooklyn Center (286)	\$73,271	\$793	\$79	11.09%	\$77,700	1.02%	88
Brooklyn Park (279)	\$81,672	\$1,105	\$74	7.14%	\$87,537	1.26%	51
Burnsville (191)	\$98,113	\$1,213	\$57	4.91%	\$103,823	1.17%	37
Champlin (11)	\$81,975	\$1,031	\$97	10.37%	\$87,487	1.18%	58
Chanhassen (112)	\$114,570	\$1,835	\$183	11.07%	\$129,166	1.42%	17
Chaska (112)	\$88,667	\$1,015	\$124	13.97%	\$90,754	1.12%	59
Circle Pines (12)	\$80,533	\$974	\$145	17.48%	\$86,502	1.13%	63
Columbia Heights (13)	\$67,638	\$714	\$27	3.86%	\$71,423	1.00%	92
Columbus Twsp. (831)) \$78,511	\$878	(\$29)	-3.16%	\$87,138	1.01%	74
Coon Rapids (11)	\$77,569	\$894	\$44	5.13%	\$82,433	1.09%	70
Corcoran (877)	\$101,762	\$1,294	\$119	10.14%	\$110,611	1.17%	34
Cottage Grove (833)	\$82,354	\$997	\$114	12.85%	\$88,363	1.13%	61
Crystal (281)	\$74,686	\$878	\$96	12.23%	\$80,049	1.10%	75
Dayton (11)	\$95,040	\$1,168	\$143	13 .97%	\$98,182	1.19%	43
Deephaven (276)	\$198,098	\$4,093	\$447	12.26%	\$216,975	1.89%	3
Eagan (196)	\$98,181	\$1,138	\$110	10.75%	\$104,116	1.09%	50
East Bethel (15)	\$62,949	\$611	(\$43)	-6.60%	\$68,647	0.89%	94
Eden Prairie (272)	\$123,976	\$2,122	\$197	10.26%	\$132,030	1.61%	11
Edina (273)	\$152,647	\$2,526	\$286	12.78%	\$167,744	1.51%	8
Excelsior (276)	\$100,301	\$1,497	\$140	10.31%	\$104,917	1.43%	24
Falcon Heights (623)	\$106,223	\$1,648	\$151	10.07%	\$115,209	1.43%	19
Farmington (192)	\$75,698	\$843	\$115	15.74%	\$82,821	1.02%	81
Forest Lake (831)	\$78,579	\$869	\$81	10.25%	\$87,798	0.99%	77
Forest Lake Twsp. (83	1) \$96,531	\$1,090	\$115	11.83%	\$102,366	1.07%	53
Fridley (14)	\$75,381	\$839	(\$12)	-1.41%	\$80,881	1.04%	83
Golden Valley (270)	\$107,685	\$1,573	\$169	12.01%	\$115,294	1.36%	21
Grant Twsp. (832)	\$139,394	\$2,305	\$232	11.18%	\$163,416	1.41%	9
Ham Lake (11)	\$76,795	\$816	(\$6)	-0.69%	\$79,746	1.02%	86

TAX ON AVERAGE VALUE HOMES

Community (School District)	Average Estimated Market Value	1991 Tax	Change in Tax 1990-91	Percent Change 1990-91	Average Sale Price	Tax as Percent of Avg. Price	Tax Rank
Hastings (200)	\$79.327	\$822	\$112	15.73%	\$87.268	0.94%	85
Hopkins (270)	\$90,604	\$1,157	\$149	14.74%	\$95,675	1.21%	45
Hugo (624)	\$99.404	\$1 318	\$180	15 76%	\$113,995	1 16%	33
Independence (278)	\$119453	\$1,880	\$210	12 56%	\$134 671	1 40%	15
Inver Grove Heights (1	99) \$90,750	\$1,140	\$139	13.86%	\$97,371	1.17%	48
Iordan (717)	\$65 876	\$727	\$60	1041%	\$69 858	1 04%	80
Lake Elmo (834)	\$123.445	\$1,810	\$210	13 76%	\$134,013	1 34%	18
Lakeville (194)	\$96 140	\$1,010 \$1 104	\$143	13.70%	\$104,057	1.54%	30
Lino Lakes (12)	\$87 308	\$1,124 \$1,228	\$160	15.01%	\$03,007	1 32%	36
Linwood Twsp. (831)	\$60,035	\$555	(\$75)	-11.92%	\$67,607	0.82%	95
Little Canada (623)	\$87 993	\$1 201	\$110	10 17%	\$91 755	1 41%	35
Mahtomedi (832)	\$107,668	\$1,271 \$1,518	\$177	13 73%	\$118 708	1 28%	23
Manle Grove (279)	\$07,500	¢1,310	\$177 \$177	10.17%	\$101 115	1 36%	20
Maplewood (622)	\$26 378	φ1,371 ¢1 1/Q	\$127 \$126	10.17%	\$00,010	1.30%	29 17
Medina (278)	\$172,618	\$2,934	\$363	14.12%	\$206,234	1.42%	6
Mandata Haighta (107)	¢146 275	¢0 001	¢200	10.040	¢150 415	1 4400	10
Minnoepolie (1)	φ140,3/3 ¢77.555	φ <u>2</u> ,201	\$208 \$100	10.04%	\$138,413 #01 700	1.44%	10
Minineapons (1)	\$//,000	\$924	\$108	13.19%	\$81,723	1.13%	0/
Minnetorika (270)	\$121,974	\$2,092	\$190	10.01%	\$133,743	1.50%	13
Mound (277)	\$109,700 \$01,200	\$2,915	\$541	13.25%	\$188,340	1.55%	
Mound (277)	\$91,320	\$1,103	\$119	12.11%	\$98,938	1.11%	52
Mounds View (621)	\$83,185	\$1,089	\$104	10.54%	\$85,056	1.28%	54
New Brighton (621)	\$102,650	\$1,481	\$146	10.95%	\$107,150	1.38%	25
New Hope (281)	\$85,780	\$1,154	\$92	8.70%	\$92,039	1.25%	46
New Scandia Twsp. (8	31) \$97,072	\$1,181	\$128	12.11%	\$108,460	1.09%	41
Newport (833)	\$76,323	\$909	\$90	10.98%	\$80,171	1.13%	69
North Oaks (621)	\$230,211	\$5,177	\$529	11.37%	\$260,125	1.99%	1
North Saint Paul (622)	\$79,850	\$932	\$109	13.24%	\$82,746	1.13%	66
Oak Grove Twsp. (15)	\$73,932	\$884	\$38	4.50%	\$81,244	1.09%	73
Oak Park Heights (834) \$78,445	\$844	\$109	14.79%	\$80.456	1.05%	80
Oakdale (622)	\$77,938	\$920	\$87	10.49%	\$83,804	1.10%	68
Orono (278)	\$203,993	\$4,061	\$449	12.43%	\$222,215	1.83%	4
Osseo (279)	\$73,424	\$865	\$33	3.97%	\$79,121	1.09%	78
Plymouth (284)	\$118,851	\$1.841	\$80	4.53%	\$127,386	1.45%	16
Prior Lake (719)	\$94,635	\$1,454	\$97	7.15%	\$107,174	1.36%	26
Ramsey (11)	\$78,027	\$860	\$44	5.34%	\$84,720	1.01%	79
Richfield (280)	\$78,544	\$971	\$87	9.79%	\$85.560	1.13%	65
Robbinsdale (281)	\$74.055	\$888	\$43	5.04%	\$78,782	1.13%	72
Rosemount (196)	\$88.872	\$991	\$130	15.07%	\$98,201	1.01%	62
Roseville (623)	\$97.019	\$1.441	\$128	9.71%	\$102.341	1.41%	27
Saint Anthony (282)	\$95,301	\$1,168	\$172	17.22%	\$110,175	1.06%	44
Saint Louis Park (283)	\$84.892	\$1,089	\$108	11.05%	\$91 874	1.18%	55
Saint Paul (625)	\$71 881	\$888	\$Q1	11 36%	\$75 904	1 17%	71
Saint Paul Park (833)	\$67.766	\$600	\$55	8 60%	\$72 015	0.07%	03
Savage (191)	\$81 890	\$1 172	\$92	9 14%	\$03 011	1 25%	42
Shakopee (720)	\$78,485	\$971	\$117	13.76%	\$84,302	1.15%	64
·	4.0,000	4212	~ /		40 ·,502		

TAX ON AVERAGE VALUE HOMES

Community (School District)	Average Estimated Market Value	1991 Tax	Change in Tax 1990-91	Percent Change 1990-91	Average Sale Price	Tax as Percent of Avg. Price	Tax Rank
Shoreview (621)	\$106,032	\$1.613	\$157	10.78%	\$109,650	1.47%	20
Shorewood (276)	\$163,017	\$3,368	\$358	11.91%	\$183,578	1.83%	5
South Saint Paul (6)	\$69,635	\$716	\$51	7.64%	\$74,716	0.96%	91
Spring Lake Park (16)	\$75,375	\$828	\$80	10.70%	\$79,678	1.04%	84
Spring Lake Twsp. (71	9) \$99,176	\$1,182	\$171	16.87%	\$110,441	1.07%	40
Stillwater (834)	\$87,982	\$1,140	\$131	13.01%	\$97,976	1.16%	49
Vadnais Heights (624)	\$97,190	\$1.385	\$174	14.34%	\$103,504	1.34%	28
Waconia (110)	\$82,868	\$1.035	\$109	11.82%	\$87,877	1.18%	57
Wayzata (284)	\$221,282	\$4,516	\$511	12.77%	\$230,262	1.96%	2
West Saint Paul (197)	\$83,470	\$878	\$81	10.13%	\$92,744	0.95%	76
White Bear Lake (624)	\$87.073	\$1.198	\$145	13.76%	\$90.890	1.32%	38
White Bear Twsp. (624	\$98.716	\$1.349	\$180	15.36%	\$106.032	1.27%	30
Woodbury (833)	\$106,815	\$1,529	\$146	10.55%	\$113,512	1.35%	22

TAX ON AVERAGE VALUE HOME IN NON-METROPOLITAN CITIES 1991

Community (School District)	Average Estimated Market Value	1991 Tax	Change in Tax 1990-91	Percent Change 1990-91	Average Sale Price	Tax as Percent of Avg. Price	Tax Rank
Albert Lea (241)	\$41,172	\$420	\$41	10.78%	\$45,444	0.92%	22
Austin (492)	\$42,422	\$521	\$26	5.26%	\$42,678	1.22%	14
Bemidji (31)	\$36,691	\$439	\$42	10.70%	\$38,785	1.13%	21
Brainerd (181)	\$39,670	\$362	\$28	8.23%	\$41,758	0.87%	23
Cloquet (94)	\$40,628	\$454	\$55	13.78%	\$45,042	1.01%	17
Duluth (709)	\$43,075	\$577	\$60	11.53%	\$51,773	1.11%	11
Fairmont (454)	\$44,450	\$441	\$25	6.05%	\$50,858	0.87%	20
Faribault (656)	\$51,474	\$606	\$61	11.11%	\$59,715	1.01%	8
Fergus Falls (544)	\$41,284	\$453	\$37	8.88%	\$44,923	1.01%	18
Hibbing (701)	\$34,845	\$277	\$32	13.16%	\$38,890	0.71%	24
Hutchinson (423)	\$59,294	\$726	\$13	1.81%	\$66,923	1.08%	3
Mankato (77)	\$55,479	\$590	\$35	6.30%	\$60,899	0.97%	10
Marshall (413)	\$54,324	\$542	\$19	3.57%	\$59,762	0.91%	13
Moorhead (152)	\$57,711	\$604	\$22	3.82%	\$62,661	0.96%	9
New Ulm (88)	\$47,910	\$450	\$36	8.64%	\$51,241	0.88%	19
North Mankato (77)	\$64,186	\$687	\$69	11.17%	\$74,203	0.93%	4
Northfield (659)	\$72,987	\$964	\$25	2.68%	\$82,564	1.17%	1
Owatonna (761)	\$58,291	\$637	\$65	11.33%	\$67,156	0.95%	5
Red Wing (256)	\$61,027	\$559	\$40	7.76%	\$65,975	0.85%	12
Rochester (535)	\$67,392	\$792	\$70	9.74%	\$78,637	1.01%	2
Saint Cloud (742)	\$55,800	\$628	\$32	5.30%	\$61,657	1.02%	6
Virginia (706)	\$32,977	\$252	\$51	25.25%	\$38,705	0.65%	25
Willmar (347)	\$55,434	\$615	\$58	10.50%	\$58,536	1.05%	7

TAX ON AVERAGE VALUE HOMES

Community (School District)	Average Estimated Market Value	1991 Tax	Change in Tax 1990-91	Percent Change 1990-91	Average Sale Price	Tax as Percent of Avg. Price	Tax Rank
Winona (861)	\$45,751	\$490	(\$6)	-1.25%	\$52,527	0.93%	16
Worthington (518)	\$48,060	\$510	\$2	0.46%	\$50,750	1.00%	15

	Adjusted		Percent	
Community	Estimated	1991	of \$90,000	Tax
(School District)	Market Value	Tax	Price	Rank
Grant Twsp. (832)	\$76 770	\$847	0.94%	93
Ham Lake (11)	\$86,670	\$1,004	1 12%	66
Hastings (200)	\$81,810	\$924	1 03%	82
Hopkins (270)	\$85,230	\$1.076	1 20%	38
Hugo (624)	\$78,480	\$1,070 \$1 0/2	1.20%	50 51
110g0 (024)	φ/0, 1 00	φ1,045	1.10%	51
Independence (278)	\$79,830	\$1,020	1.13%	59
Inver Grove Heights (199) \$83,880	\$1,079	1.20%	36
Jordan (717)	\$84,870	\$1,070	1.19%	41
Lake Elmo (834)	\$82,350	\$898	1.00%	89
Lakeville (194)	\$83,160	\$1,017	1.13%	62
Line Lakes (12)	¢04 220	¢1 170	1 210	0
Lino Lakes (12)	\$84,330 #70,000	\$1,178	1.31%	9
Linwood Twsp. (831)	\$79,920	\$849	0.94%	92
Little Canada (623)	\$86,310	\$1,256	1.40%	2
Mahtomedi (832)	\$81,630	\$1,045	1.16%	49
Maple Grove (279)	\$82,350	\$1,138	1.26%	16
Maplewood (622)	\$86 310	\$1 218	1 35%	5
Medina (278)	\$75,330	\$854	0.95%	0 1
Mendota Heights (107)	\$83,160	402 4 ¢820	0.95%	<u> </u>
Minneepolie (1)	\$95,100 \$95,410	φουυ ¢1 1/Q	1 290%	12
Minnetonka (276)	402,410 ¢02,000	Φ1,140 ¢1.071	1.2070	15
IVIIIIIEWIIKa (270)	Ф02,080	\$1,071	1.19%	40
Minnetrista (277)	\$81,090	\$936	1.04%	78
Mound (277)	\$83,070	\$998	1.11%	69
Mounds View (621)	\$88.020	\$1.213	1.35%	6
New Brighton (621)	\$86.220	\$1,155	1.28%	12
New Hope (281)	\$83,880	\$1,112	1.24%	$\overline{22}$
Now Sandia Twan (021) 490 550	¢001	1.000	05
Neumont (822)) \$00,330 \$95,690	<u> </u>	1.02%	6J 10
Newpon (855)	\$83,080	\$1,124	1.25%	18
North Oaks (021)	\$79,650	\$934	1.04%	80
North Saint Paul (622)	\$86,850	\$1,144	1.27%	14
Oak Grove Twsp. (15)	\$81,900	\$1,015	1.13%	63
Oak Park Heights (834)	\$87.750	\$1.024	1.14%	58
Oakdale (622)	\$83,700	\$1.054	1 17%	45
Omno(278)	\$82,620	\$965	1.07%	73
Osseo(279)	\$83,520	¢1027	1 21%	31
Plymouth (284)	\$83,970	\$1,037	1.15%	56
Duran Later (710)	ATO 470	A1 001	1 0 1 00	••
Prior Lake (719)	\$79,470	\$1,091	1.21%	29
Ramsey (11)	\$82,890	\$955	1.06%	76
Richfield (280)	\$82,620	\$1,060	1.18%	44
Robbinsdale (281)	\$84,600	\$1,121	1.25%	19
Rosemount (196)	\$81,450	\$966	1.07%	71
Roseville (623)	\$85.320	\$1,174	1.30%	10
Saint Anthony (282)	\$77.850	\$050	1 07%	75
Saint Louis Park (283)	\$83,160	\$1 A21	1 20%	22
Saint Paul (625)	\$85,730	\$1 7 <i>AA</i>	1 280%	2
Saint Daul Dart (922)	\$81 600	ወገ,ሬዋዓ \$1 በላሩ	1.3070	C 0 N
Julli I aut Faik (033)	ΨO T ,UZU	φ1,040	1.10%	40

APPENDIX 2

TAX ON HOME SELLING FOR \$90,000 IN 95 METROPOLITAN COMMUNITIES, 1991

Community (School District)	Adjusted Estimated Market Value	1991 Tax	Percent of \$90,000 Price	Tax Rank
Afton (834)	\$76,230	\$839	0.93%	94
Andover (11)	\$84,600	\$963	1.07%	74
Anoka (11)	\$87.300	\$1.078	1.20%	37
Apple Valley (196)	\$83,790	\$988	1.10%	70
Arden Hills (621)	\$85,050	\$1,066	1.18%	43
Bayport (834)	\$80.010	\$1.034	1.15%	54
Belle Plaine (716)	\$82.170	\$1.111	1.23%	23
Blaine (16)	\$85,680	\$1,035	1.15%	53
Bloomington (271)	\$83,610	\$1.001	1.11%	68
Brooklyn Center (286)	\$84,870	\$1,048	1.16%	47
Brooklyn Park (279)	\$83.970	\$1,158	1.29%	11
Burnsville (191)	\$85,050	\$965	1.07%	72
Champlin (11)	\$84,330	\$1,093	1 2 1%	28
Chaphassen (112)	\$79,830	\$1,031	1 15%	55
Chaska (112)	\$87,930	\$1,106	1.23%	27
Circle Pines (12)	\$83,790	\$1.081	1.20%	34
Columbia Heights (13)	\$85,790	\$1,001	1 19%	42
Columbus Twen (831)	\$81,090	\$073	1 03%	83
Coon Rapids (11)	\$84 600	\$1 0/1	1 16%	52
Corcoran (877)	\$82,800	\$936	1.04%	52 79
Cottage Grove (833)	\$83.880	\$1.106	1 23%	26
Crystal (281)	\$83,000	\$1,100 \$1 1 <i>1</i> /2	1 27%	15
Dayton (11)	\$87,120	\$1,145 \$1,107	1.27%	25
Deephaven (276)	\$87,120	\$1,107	1 13%	61
Eagan (196)	\$84,870	\$920	1.02%	86
Fast Bethel (15)	\$82 530	\$941	1.05%	77
Eden Prairie (272)	\$84 510	\$1 113	1 24%	21
Edina (273)	\$81,000	\$078	1.24%	8 1
Excelsion (275)	\$86 MA	φ920 ¢1 125	1 370%	8
Excession (270) Falcon Heights (622)	\$80,040 \$82,080	φ1,10J ¢1 120	1,3270	20
ration neights (023)	\$02,90U	\$1,120	1.24%	20
Farmington (192)	\$82,260	\$1,053	1.17%	46
Forest Lake (831)	\$80,550	\$913	1.01%	88
Forest Lake Twsp. (831)	\$84,870	\$919	1.02%	87
Fridley (14)	\$83,880	\$1,007	1.12%	65
Golden Valley (270)	\$84,060	\$1,075	1.19%	39

TAX ON HOME SELLING FOR \$90,000

Community (School District)	Adjusted Estimated Market Value	1991 Tax	Percent of \$90,000 Price	Tax Rank
Owatonna (761)	\$78,120	\$1,000	1.11%	16
Red Wing (256)	\$83,250	\$902	1.00%	24
Rochester (535)	\$77,130	\$1,013	1.13%	14
Saint Cloud (742)	\$81,450	\$1.067	1.19%	10
Virginia (706)	\$76,680	\$915	1.02%	23
Willmar (347)	\$85,230	\$1,153	1.28%	3
Winona (861)	\$78,390	\$951	1.06%	20
Worthington (518)	\$85,230	\$1,087	1.21%	8

TAX ON HOME SELLING FOR \$90,000

	Adjusted		Percent	
Community	Estimated	1991	of \$90,000	Tax
(School District)	Market Value	Tax	Price	Rank
Savage (191)	\$78,480	\$1,089	1.21%	30
Shakopee (720)	\$83,790	\$1,083	1.20%	32
Shoreview (621)	\$87,030	\$1,213	1.35%	7
Shorewood (276)	\$79,920	\$1,026	1.14%	57
South Saint Paul (6)	\$83,880	\$1,002	1.11%	67
Spring Lake Park (16)	\$85,140	\$1.019	1.13%	60
Spring Lake Twsp. (719	\$80,820	\$922	1.02%	84
Stillwater (834)	\$80,820	\$1,013	1.13%	64
Vadnais Heights (624)	\$84,510	\$1,233	1.37%	4
Waconia (110)	\$84,870	\$1,130	1.26%	17
Wayzata (284)	\$86,490	\$1.045	1.16%	50
West Saint Paul (197)	\$81,000	\$837	0.93%	95
White Bear Lake (624)	\$86,220	\$1.258	1.40%	1
White Bear Twsp. (624)	\$83,790	\$1.110	1.23%	24
Woodbury (833)	\$84,690	\$1,080	1.20%	35

TAX ON HOME SELLING FOR \$90,000¹ IN 25 NON-METROPOLITAN CITIES 1991

	Adjusted		Percent	
Community	Estimated	1991	of \$90,000	Tax
(School District)	Market Value	Tax	Price	Rank
Albert Lea (241)	\$81,540	\$973	1.08%	17
Austin (492)	\$89,460	\$1,361	1.51%	1
Bemidji (31)	\$85,140	\$1,198	1.33%	2
Brainerd (181)	\$85,500	\$940	1.04%	22
Cloquet (94)	\$81,180	\$1,102	1.22%	7
Duluth (709)	\$74,880	\$1.139	1.27%	4
Fairmont (454)	\$78,660	\$886	0.98%	25
Faribault (656)	\$77,580	\$1.056	1.17%	11
Fergus Falls (544)	\$82,710	\$1.068	1.19%	9
Hibbing (701)	\$80,640	\$1,012	1.12%	15
Hutchinson (423)	\$79,740	\$1,120	1.24%	6
Mankato (77)	\$81,990	\$1.021	1.13%	13
Marshall (413)	\$81,810	\$953	1.06%	19
Moorhead (152)	\$82,890	\$1.024	1.14%	12
New Ulm (88)	\$84,150	\$942	1.05%	21
North Mankato (77)	\$77.850	\$968	1.08%	18
Northfield (659)	\$79,560	\$1,127	1.25%	5

¹ 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 1991 (expressed in percentage points)

Community	City/ Town	School	County	Misc.	Total	% Change From 1990	Total Rate Rank
Afton (834)	16.216	57.054	27.624	1.098	101.992	21%	71
Andover (11)	10.925	51.779	31.4	1.06	95.164	5%	89
Anoka (11)	18.757	51.799	28.808	3.986	103.35	8%	64
Apple Valley (196)	24.654	48.559	22.86	3.159	99.232	9%	79
Arden Hills (621)	12.974	55.925	36.85	4.016	109.765	10%	47
Bayport (834)	26.038	57.054	25.221	4.12	112.433	17%	29
Belle Plaine (716)	22.06	52.695	39.243	1.286	115.284	5%	17
Blaine (16)	14.512	49.867	31.4	4.387	100.166	7%	77
Bloomington (271)	18.729	44.677	30.114	7.365	100.885	7%	75
Brooklyn Center (286)	19.208	47.253	30.114	7.365	103.94	10%	61
Brooklyn Park (279)	18.717	59.689	30.114	7.365	115.885	3%	16
Burnsville (191)	17.902	50.693	22.86	3.107	94.562	-1%	90
Champlin (11)	19.336	51.779	30.114	7.365	108.594	6%	50
Chanhassen (112)	24.1	51.604	35.23	2.966	113.9	4%	25
Chaska (112)	12.775	51.604	35.23	2.966	102.575	5%	69
Circle Pines (12)	18.645	70.33	31.4	4.344	124.719	34%	2
Columbia Heights (13)	19.529	53.249	28.808	3.986	105.572	14%	57
Columbus Twp. (831)	17.732	47.636	31.4	1.905	98.673	7%	82
Coon Rapids (11)	15.481	51.779	31.4	3.986	102.646	5%	68
Corcoran (877)	14.614	46.821	30.114	4.306	95.855	2%	87
Cottage Grove (833)	23.804	55.873	27.624	3.61	110.911	6%	37
Crystal (281)	20.288	56.586	30.114	7.365	114.353	5%	20
Dayton (11)	19.488	51.779	30.114	4.306	105.687	5%	56
Deephaven (276)	13.792	56.401	30.114	6.855	107.162	6%	51
Eagan (196)	15.856	48.559	22.86	3.159	90.434	8%	93
East Bethel (15)	15.122	49.349	31.4	1.116	96.987	15%	85
Eden Prairie (272)	21.039	52.471	30.114	6.54	110.164	9%	44
Edina (273)	12.879	46.536	30.114	7.365	96.894	8%	86
Excelsior (276)	20.452	56.401	30.114	6.855	113.822	7%	27
Falcon Heights (623)	14.01	59.059	36.85	4.423	114.342	6%	23
Farmington (192)	27.428	64,753	22.775	1.126	116.082	18%	15
Forest Lake (831)	23.36	47.636	25.221	1.887	98.104	8%	83

						%	
Community	City/ Town	School	County	Misc.	Total	Change From 1990	Total Rate Rank
Forest Lake Twn (831)	14 314	47 636	27 624	1 887	91 461	9%	92
Fridley (14)	15 832	49 727	21.024	4 387	101 346	11%	74
Golden Valley (270)	20 308	54 705	30 1 14	7 365	112 492	17%	28
Grant Twn (832)	10 569	59 735	27 624	1.098	99.026	11%	20
Ham Lake (11)	11.005	51 779	31.4	1.116	95.3	6%	88
	11.005	51.772	51.4	1.110	20.0	070	00
Hastings (200)	27.96	51.874	22.86	1.417	104.111	19%	60
Hopkins (270)	22.725	54.705	30.114	7.365	114.909	20%	19
Hugo (624)	20.307	67.452	27.624	1.887	117.27	14%	13
Independence (278)	23.129	53.782	30.114	4.306	111.331	11%	35
Inver Grove Heights (199)	20.458	63.495	22.86	3.872	110.685	12%	39
Lordon (717)	15 740	55 004	00.040	1.000	111 (00	101	22
Joluali (717)	15.749	55.524	39.243	1.280	111.002	1%	52
Lake EIIII (654)	15.104	57.054	27.024	3.01	105.452	18%	02
Lakeville (194)	20.811	60.372	22.80	1.13	105.173	15%	28
Lino Lakes (12)	20.304	70.33	31.4	4.775	133.069	33%	
Linwood Twp. (831)	12.339	47.636	31.4	1.116	92.491	2%	91
Little Canada (623)	18.394	59.059	38,069	4.578	120.1	6%	7
Mahtomedi (832)	20.84	59 735	27 624	3.61	111 809	10%	31
Maple Grove (279)	21 328	59 689	30 1 1 4	66	117 731	5%	11
Maplewood (622)	18 751	56 364	36.85	4 578	116 543	12%	14
Medina (278)	15 224	53787	30.114	4.246	103 366	6%	63
1000mm (270)	13.227	55.102	50.114	4.240	105.500	070	05
Mendota Heights (197)	17.462	43.713	22.86	3.414	87.449	0%	95
Minneapolis (1)	28.823	52.392	27.041	6.817	115.073	13%	18
Minnetonka (276)	17.474	56.401	30.114	7.365	111.354	8%	34
Minnetrista (277)	18.186	46.828	30.114	4.306	99.434	10%	78
Mound (277)	17.343	46.828	30.114	7.365	101.65	7%	73
Mounds View (621)	14 255	55 025	26.05	£ 100	110 210		20
Now Brighton (621)	14.555	55.925	30.83	5.182	112.312	1%	50 40
New Hape (281)	13.121	55.925	30.83	4.781	110.077	9%0 501	40
New Rope (201)	17.309	20.280	30.114	1.303	111.454	3% 70	33
New Scandia Twp. (831)	22.39	47.030	27.624	1.098	98.948	1%	81
Newport (855)	25.485	55.873	25.221	3.61	110.189	8%	43
North Oaks (621)	7.678	55 925	36 85	4 423	104 876	9%	59
North Saint Paul (622)	11.337	56 364	38.069	4 578	110 348	11%	42
Oak Grove Twp. (15)	28 865	49 349	31.4	1.06	110.510	18%	41
Oak Park Heights (834)	17 986	57.054	27 624	4 12	106 784	18%	52
Oakdale (622)	17.934	56.364	27.624	4.12	106.042	9%	52 54
. ,							
Orono (278)	11.865	53.782	30.114	7.365	103.126	9%	66
Osseo (279)	13.314	59.689	30.114	6.6	109.717	3%	48
Plymouth (284)	15.077	51.329	30.114	6.6	103.12	4%	67
Prior Lake (719)	25.087	51.066	39.243	4.521	119.917	3%	9
Ramsey (11)	13.413	51.779	31.4	1.06	97.652	5%	84
Richfield (280)	20 260	51 115	30 114	7 265	108 062	601-	40
Robbinsdale (281)	16747	51.115	20.114	7.303	110.703	070 1 <i>0</i> /-	77 20
Rosemount (106)	10.742 27 705	JU,J80 10 660	50.114 22.94	1.303	102 202	-1% 1601	20 70
Roseville (672)	11 011	40.JJY 50 050	26.05	5.137 1 192	102.203	10%	10
Saint Anthony (282)	21 204	J7.UJ7 50 606	20.0J 20.111	4.42J 7 265	114,340	U70 //10/_	12
June Milliony (202)	LI.L7U	20.000	JU.114	1.505	117.401	4170	12

TAX CAPACITY RATES

Community	City/ Town	School	County	Misc.	Total	% Change From 1990	Total Rate Rank
Saint Louis Park (283)	18 570	53 077	30 114	7 365	100 085	7%	45
Saint Paul (625)	33 648	18 758	33 052	5.007	121 455	11%	6
Saint Paul Park (833)	16 02	55 873	55.952 27.624	3.61	103 127	1%	65
Savage (101)	27 907	50.603	30 243	4 521	122 364	6%	4
Shakopee (720)	23.703	52.668	39.043	4.521	119.935	19%	8
Shoreview (621)	16.857	55.925	36.85	4.715	114.347	9%	21
Shorewood (276)	20.454	56.401	30.114	6.855	113.824	6%	26
South Saint Paul (6)	23.943	50.819	21.351	4.36	100.473	1%	76
Spring Lake Park (16)	16.268	49.867	31.4	4.387	101.922	13%	72
Spring Lake Twp. (719)	9.017	60.381	39.243	1.286	109.927	21%	46
Stillwater (834)	27.664	57.054	25,221	4.12	114.059	17%	24
Vadnais Heights (624)	13.866	67.452	36.85	3.913	122.081	13%	5
Waconia (110)	26.258	49.076	35.23	0.542	111.106	0%	36
Wayzata (284)	16.944	51.329	30.114	7.365	105.752	4%	55
West Saint Paul (197)	18.558	43.713	22.86	3.924	89.055	-1%	94
White Bear Lake (624)	15.306	67.452	36.85	4.423	124.031	14%	3
White Bear Twp. (624)	10.849	67.452	36.85	3.658	118.809	15%	10
Woodbury (833)	19.425	55.873	27.624	3.61	106.532	5%	53

TAX CAPACITY RATES **IN 25 NON-METROPOLITAN COMMUNITIES** 1991 (expressed in percentage points)

	City/					% Change From	Total Rate
Community	Town	School	County	Misc.	Total	1990	Rank
Albert Lea (241)	19.942	45.302	38.958	0	104.202	12%	20
Austin (492)	26.435	54.105	41.784	0.414	122.738	4%	4
Bemidji (31)	18.576	51.284	51.859	0.319	122.038	10%	6
Brainerd (181)	22.296	41.601	27.242	0.163	91.302	4%	25
Cloquet (94)	32.458	42.332	48.068	0	122.858	3%	3
Duluth (709)	26.0825	49.6864	63.0692	0.5214	139.3595	-1%	1
Fairmont (454)	25.644	46.589	26.798	0.2	99.231	6%	22
Faribault (656)	21.525	66.295	32.469	0.888	121.177	14%	7
Fergus Falls (544)	24.922	49.197	35.514	0	109.633	7%	15
Hibbing (701)	29.1287	20.4519	62.4815	0.4848	112.5469	-9%	10
Hutchinson (423)	34.656	52.199	35.366	0.191	122.412	2%	5
Mankato (77)	31.823	40.474	33.807	0.221	106.325	4%	17
Marshall (413)	20.656	44.463	34.458	0.123	99.7	3%	21
Moorhead (152)	17.433	45.627	39.991	1.679	104.73	-3%	19
New Ulm (88)	24.672	41.987	27.078	0.178	93.915	6%	23

						%	
Community	City/ Town	School	County	Misc.	Total	Change From 1990	Total Rate Rank
North Mankato (77)	25.143	40.625	44.393	0.186	110.347	11%	14
Northfield (659)	28.927	62.248	32.462	0	123.637	2%	2
Owatonna (761)	26.405	57.988	28.416	0.478	113.287	6%	9
Red Wing (256)	29.878	38.876	22.539	0.285	91.578	3%	24
Rochester (535)	23.906	55.848	37.71	0	117.464	7%	8
Saint Cloud (742)	29.654	46.388	35.113	1.326	112.481	5%	12
Virginia (706)	41.0053	17.5176	52.7071	0.7809	112.0109	4%	13
Willmar (347)	23.387	45.527	42.841	0.764	112.519	10%	11
Winona (861)	26.933	43.264	35.41	1.514	107.121	-3%	16
Worthington (518)	31.188	45.21	29.229	0.423	106.05	-3%	18

APPENDIX 4

SCHOOL REFERENDA TAX RATES METROPOLITAN AREA, 1991

	School District	Referenda- Authorized		School District	Referenda- Authorized
Community	#	Rate	Community	#	Rate
Afton	834	12.89	Jordan	717	9.755
Andover	11	13.999	Lake Elmo	834	12.89
Anoka	11	13.999	Lakeville	194	3.368
Arden Hills	621	14.659	Lino Lakes	12	13.629
Bayport	834	12.89	Little Canada	623	20.729
Belle Plaine	716	10.975	Mahtomedi	832	8.001
Blaine	16	11.499	Maple Grove	279	18.255
Bloomington	271	9.488	Maplewood	622	15.855
Brooklyn Center	286	10.139	Medina	278	14.989
Brooklyn Park	279	18.255	Mendota Heights	197	9.13
Burnsville	191	17.045	Minneapolis	1	6.9
Champlin	11	13.999	Minnetonka	276	27.357
Chanhassen	112	13.927	Minnetrista	277	12.011
Chaska	112	13.927	Mound	277	12.011
Circle Pines	12	13.629	Mounds View	621	14.659
Columbia Heights	13	22.038	New Brighton	621	14.659
Coon Rapids	11	13.999	New Hope	281	16.923
Cottage Grove	833	11.973	Newport	833	11.973
Crystal	281	16.923	North Oaks	621	14.659
Dayton	11	13.999	North Saint Paul	622	15.855
Deephaven	276	27.357	Oak Park Heights	834	12.89
Eden Prairie	272	12.495	Oakdale	622	15.855
Edina	273	14.289	Orono	278	14.989
Excelsior	276	27.357	Osseo	279	18.255
Falcon Heights	623	20.729	Plymouth	284	10.316
Farmington	192	13.16	Prior Lake	719	5.394
Fridley	14	17.526	Ramsey	11	13.999
Golden Valley	270	13.876	Richfield	280	14
Grant Twsp.	832	8.001	Robbinsdale	281	16.923
Ham Lake	11	13.999	Roseville	623	20.729
Hastings	200	9.336	Saint Anthony	282	10.78
Hopkins	270	13.876	Saint Louis Park	283	17.06
Hugo	624	21.828	Saint Paul Park	833	11.973
Independence	278	14.989	Savage	191	17.045
Inver Grove Hghts	1 99	21.98	Shakopee	720	16.253

SCHOOL REFERENDA TAX RATES

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Community	School District #	Referenda- Authorized Rate	Community	School District #	Referenda- Authorized Rate
Shoreview	621	14.659	Waconia	110	15.705
Shorewood	276	27.357	Wayzata	284	10.316
South Saint Paul	6	17.423	West Saint Paul	197	9.13
Spring Lake Park	16	11.499	White Bear Lake	624	21.828
Spring Lake Twsp	. 719	5.394	White Bear Twsp.	624	21.828
Stillwater	834	12.89	Woodbury	833	11.973
Vadnais Heights	624	21.828			

The following 12 metropolitan communities are in school districts that do not have approved excess levy referenda for taxes paid in 1991:

Apple Valley	(196)	Forest Lake Twsp.	(831)
Columbus Twa	sp. (831)	Linwood Twsp.	(831)
Corcoran	(877)	New Scandia Twsp	. (831)
Eagan	(196)	Oak Grove Twsp.	(15)
East Bethel	(15)	Rosemount	(196)
Forest Lake	(831)	Saint Paul	(625)

SCHOOL REFERENDA TAX RATES NON-METROPOLITAN AREA, 1991

Community	School District #	Referenda- Authorized Rate	Community	School District #	Referenda- Authorized Rate
Albert Lea	241	6.365	North Mankato	77	3.269
Austin	492	13.309	Northfield	659	17.951
Fairmont	454	6.402	Owatonna	761	12.597
Faribault	656	21.389	Red Wing	256	3.334
Fergus Falls	544	5.575	Rochester	535	14.568
Hibbing	701	8.589	Saint Cloud	742	3.787
Mankato	77	3.269	Virginia	706	2.355
Moorhead	152	6.863	Winona	861	6.99
New Ulm	88	2.515	Worthington	518	8.657

The following seven non-metropolitan communities are in school districts that do not have approved excess levy referenda for taxes paid in 1991:

Bemidji	(31)	Duluth	(709)
Brainerd	(181)	Hutchinson	(423)
Cloquet	(94)	Marshall	(413)
		Willmar	(347)

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