

**TABLE 2B: CHANGES IN EFFECTIVE TAX RATE ON AVERAGE VALUE HOMES IN 91 GREATER MINNESOTA COMMUNITIES BY LEVEL OF GOVERNMENT, 2005-2006**  
 Cities and Towns Above 3,700 in Population, Ranked by Change in Effective Tax Rate (ETR)

Community (School District)	County	County Changes			City Changes			School Changes			Special District Changes			Total Tax Changes (Effective Tax Rate)					
		2005 County Tax Rank	2005-06 Change County ETR	2006 County Tax Rank	2005 City Tax Rank	2005-06 Change City ETR	2006 City Tax Rank	2005 School Tax Rank	2005-06 Change School ETR	2006 School Tax Rank	2005 Spec. Dist. Rank	2005-06 Change Spec. Dist. ETR	2006 Spec. Dist. Rank	2005 Total Tax ETR	2005 Total Tax Rank	2006 Total Tax ETR	2006 Total Tax Rank	2005-06 Change Total ETR	05-06 Total Change Rank
Le Sueur (2397)	LE SUEUR	60	-0.028%	61	21	-0.013%	22	66	0.264%	8	61	-0.0002%	61	1.078%	47	1.324%	14	0.246%	1
St. Peter (508)	NICOLLET	56	0.002%	44	65	0.075%	52	69	0.091%	48	51	-0.0004%	51	0.874%	75	1.046%	52	0.172%	2
Luverne (2184)	ROCK	68	-0.033%	69	40	-0.011%	43	45	0.191%	4	53	-0.0005%	54	0.800%	81	0.965%	69	0.165%	3
Winona (861)	WINONA	58	-0.026%	60	69	-0.002%	68	57	0.162%	16	24	-0.0015%	25	0.865%	76	1.013%	60	0.148%	4
St. Michael (885)	WRIGHT	74	-0.018%	74	70	-0.004%	70	10	0.109%	2	46	-0.0015%	47	1.010%	58	1.111%	41	0.101%	5
Albertville (885)	WRIGHT	75	-0.018%	75	67	-0.006%	67	11	0.109%	3	67	0.0000%	67	0.993%	61	1.093%	44	0.100%	6
Albert Lea (241)	FREEBORN	22	-0.002%	19	64	0.075%	48	23	0.000%	26	21	-0.0052%	29	1.019%	55	1.112%	40	0.093%	7
Morris (769)	STEVENS	59	-0.017%	58	27	0.017%	20	1	0.063%	1	18	-0.0011%	17	1.274%	17	1.360%	9	0.086%	8
Baldwin Twp (477)	SHERBURNE	64	-0.005%	63	88	0.005%	87	64	0.073%	51	19	-0.0131%	41	0.719%	87	0.800%	85	0.081%	9
Faribault (656)	RICE	77	-0.024%	77	77	-0.001%	77	56	0.087%	41	9	-0.0014%	10	0.729%	86	0.809%	82	0.080%	10
Virginia (706)	ST LOUIS	28	-0.045%	33	4	-0.001%	3	80	0.137%	62	26	0.0041%	22	0.608%	90	0.687%	89	0.079%	11
Thomson Twp (99)	CARLTON	7	-0.003%	5	71	0.013%	69	29	0.048%	17	66	-0.0001%	64	1.260%	20	1.333%	12	0.074%	12
Moorhead (152)	CLAY	14	-0.043%	17	79	-0.012%	79	37	0.067%	21	35	0.0154%	14	1.066%	48	1.126%	38	0.059%	13
St. Joseph (742)	STEARNS	50	-0.016%	47	39	0.035%	36	61	0.016%	65	47	0.0000%	48	1.000%	60	1.053%	50	0.053%	14
Lake City (813)	WABASHA	54	-0.010%	51	48	0.032%	39	72	0.002%	75	57	0.0025%	50	0.924%	71	0.975%	68	0.051%	15
Waseca (829)	WASECA	32	-0.004%	28	30	0.034%	25	41	0.013%	40	27	-0.0008%	31	1.198%	27	1.249%	22	0.050%	16
Hibbing (701)	ST LOUIS	19	-0.042%	20	13	0.018%	7	81	0.029%	81	30	0.0016%	30	0.655%	88	0.704%	88	0.049%	17
Fergus Falls (544)	OTTER TAIL	63	-0.021%	67	54	0.006%	55	75	0.030%	71	43	0.0002%	42	0.755%	84	0.804%	83	0.049%	18
Fairmont (2752)	MARTIN	61	-0.010%	59	60	0.013%	58	50	0.011%	53	50	-0.0005%	52	0.784%	82	0.832%	80	0.048%	19
Princeton (477)	MILLE LACS	6	-0.054%	8	18	-0.011%	19	68	0.074%	55	64	-0.0002%	65	1.391%	8	1.433%	4	0.042%	20
Livonia Twp (728)	SHERBURNE	64	-0.005%	63	86	0.008%	86	5	0.038%	6	19	-0.0131%	41	0.991%	64	1.031%	55	0.040%	21
Alexandria Twp (206)	DOUGLAS	57	-0.014%	55	85	0.005%	85	77	0.018%	76	42	0.0061%	28	0.742%	85	0.780%	87	0.038%	22
Sauk Rapids (47)	BENTON	16	0.005%	10	51	0.001%	50	27	0.019%	24	40	0.0018%	35	1.311%	11	1.349%	10	0.038%	23
Otsego (728)	WRIGHT	74	-0.018%	74	75	0.001%	76	5	0.038%	6	17	-0.0034%	19	1.010%	59	1.047%	51	0.037%	24
Elk River (728)	SHERBURNE	64	-0.005%	63	42	0.002%	41	5	0.038%	6	6	-0.0129%	7	1.291%	15	1.327%	13	0.036%	25
Redwood Falls (2897)	REDWOOD	21	-0.043%	24	11	0.033%	4	33	0.040%	27	54	-0.0005%	56	1.371%	10	1.406%	5	0.035%	26
Waite Park (742)	STEARNS	49	-0.016%	46	34	0.007%	31	60	0.016%	64	23	0.0004%	23	1.064%	49	1.099%	43	0.034%	27
Marshall (413)	LYON	39	-0.027%	39	37	0.004%	37	24	0.035%	15	54	-0.0004%	53	1.185%	31	1.218%	25	0.033%	28
Brainerd (181)	CROW WING	72	-0.013%	72	44	0.000%	44	53	0.007%	58	36	-0.0001%	38	0.818%	79	0.849%	78	0.031%	29
Byron (531)	OLMSTED	36	-0.009%	32	32	0.003%	30	25	0.024%	19	67	0.0000%	67	1.308%	14	1.339%	11	0.031%	30

**TABLE 2B: CHANGES IN EFFECTIVE TAX RATE ON AVERAGE VALUE HOMES IN 91 GREATER MINNESOTA COMMUNITIES BY LEVEL OF GOVERNMENT, 2005-2006**  
 Cities and Towns Above 3,700 in Population, Ranked by Change in Effective Tax Rate (ETR)

Community (School District)	County	County Changes			City Changes			School Changes			Special District Changes			Total Tax Changes (Effective Tax Rate)					
		2005 County Tax Rank	2005-06 Change County ETR	2006 County Tax Rank	2005 City Tax Rank	2005-06 Change City ETR	2006 City Tax Rank	2005 School Tax Rank	2005-06 Change School ETR	2006 School Tax Rank	2005 Spec. Dist. Rank	2005-06 Change Spec. Dist. ETR	2006 Spec. Dist. Rank	2005 Total Tax ETR	2005 Total Tax Rank	2006 Total Tax ETR	2006 Total Tax Rank	2005-06 Change Total ETR	05-06 Total Change Rank
North Mankato (77)	NICOLLET	55	0.002%	43	46	-0.012%	49	73	0.037%	68	51	-0.0004%	51	0.990%	65	1.020%	58	0.030%	31
Cloquet (94)	CARLTON	12	-0.002%	6	36	0.013%	35	44	-0.016%	46	66	-0.0001%	64	1.247%	23	1.277%	17	0.030%	32
New Ulm (88)	BROWN	47	-0.022%	45	17	0.023%	16	51	0.004%	56	32	-0.0004%	36	1.187%	30	1.217%	26	0.030%	33
Windom (177)	COTTONWOOD	33	-0.044%	37	16	0.039%	13	21	0.023%	18	55	-0.0004%	55	1.205%	25	1.233%	24	0.028%	34
Mankato (77)	BLUE EARTH	62	-0.022%	62	59	-0.012%	62	74	0.037%	69	62	-0.0001%	60	0.851%	77	0.878%	76	0.027%	35
Rockford (883)	WRIGHT	76	-0.018%	76	38	-0.036%	46	32	0.057%	23	67	0.0000%	67	1.045%	51	1.071%	46	0.026%	36
St. Cloud (742)	STEARNS	52	-0.016%	49	58	0.002%	57	62	0.016%	66	20	0.0007%	18	0.961%	67	0.986%	65	0.025%	37
Kasson (204)	DODGE	40	-0.024%	38	31	0.013%	28	49	0.014%	49	67	0.0000%	67	1.167%	35	1.185%	31	0.018%	38
Becker (726)	SHERBURNE	64	-0.005%	63	73	0.038%	65	22	-0.025%	31	10	-0.0125%	20	1.013%	57	1.030%	56	0.017%	39
Zimmerman (728)	SHERBURNE	66	-0.005%	65	35	-0.030%	38	6	0.038%	7	19	-0.0131%	41	1.241%	24	1.255%	21	0.015%	40
Rochester (535)	OLMSTED	42	-0.010%	36	47	0.001%	47	39	0.009%	39	67	0.0000%	67	1.130%	40	1.144%	35	0.014%	41
Worthington (518)	NOBLES	31	-0.014%	27	33	-0.009%	34	34	-0.012%	42	11	0.0031%	8	1.096%	45	1.110%	42	0.014%	42
Austin (492)	MOWER	67	-0.004%	66	72	-0.003%	75	26	-0.023%	33	37	0.0004%	38	0.782%	83	0.792%	86	0.010%	43
1st Assess Unorg (181)	CROW WING	70	-0.014%	70	91	-0.009%	91	52	0.006%	57	60	-0.0003%	62	0.649%	89	0.658%	90	0.009%	44
Glencoe (2859)	MCLEOD	18	0.013%	16	25	-0.006%	23	63	-0.015%	73	41	-0.0011%	45	1.253%	22	1.261%	20	0.008%	45
Baxter (181)	CROW WING	71	-0.014%	71	53	0.003%	53	52	0.006%	57	60	-0.0003%	62	0.948%	69	0.955%	70	0.008%	46
Hutchinson (423)	MCLEOD	17	0.013%	15	22	-0.017%	24	40	-0.015%	43	34	0.0000%	37	1.383%	9	1.390%	6	0.007%	47
East Grand Forks (595)	POLK	2	-0.020%	2	7	-0.088%	14	82	0.067%	79	1	-0.0069%	3	1.483%	3	1.490%	3	0.007%	48
Marion Twp (535)	OLMSTED	35	-0.009%	31	87	-0.008%	88	38	0.009%	39	67	0.0000%	67	0.903%	74	0.909%	74	0.006%	49
Alexandria (206)	DOUGLAS	57	-0.014%	55	63	-0.033%	66	77	0.018%	76	45	0.0119%	21	0.840%	78	0.845%	79	0.005%	50
La Grand Twp (206)	DOUGLAS	57	-0.014%	55	82	-0.026%	82	77	0.018%	76	42	0.0061%	27	0.810%	80	0.813%	81	0.002%	51
Montevideo (129)	CHIPPEWA	29	-0.007%	22	12	-0.008%	8	30	0.028%	28	28	-0.0002%	32	1.279%	16	1.277%	18	-0.002%	52
Big Lake Twp (727)	SHERBURNE	64	-0.005%	63	84	-0.007%	83	17	0.007%	20	7	-0.0165%	9	0.991%	63	0.985%	66	-0.006%	53
Lindstrom (2144)	CHISAGO	20	-0.039%	21	74	0.016%	74	28	-0.009%	34	31	-0.0001%	34	1.173%	34	1.167%	33	-0.007%	54
Willmar (347)	KANDIYOHI	13	-0.053%	14	80	-0.012%	80	42	0.025%	35	15	-0.0001%	16	1.035%	52	1.027%	57	-0.008%	55
Hermantown (700)	ST LOUIS	9	-0.047%	9	78	0.027%	72	79	-0.008%	80	44	0.0018%	40	1.054%	50	1.046%	53	-0.008%	56
Wyoming (831)	CHISAGO	26	-0.035%	26	52	0.027%	42	54	-0.004%	59	16	-0.0135%	34	1.202%	26	1.194%	30	-0.008%	57
La Crescent (300)	HOUSTON	43	-0.012%	41	29	-0.012%	29	48	-0.003%	54	67	0.0000%	67	1.190%	29	1.181%	32	-0.008%	58
Big Lake (727)	SHERBURNE	65	-0.005%	64	43	-0.025%	51	18	0.008%	22	7	-0.0165%	9	1.176%	33	1.159%	34	-0.017%	59
Detroit Lakes (22)	BECKER	34	-0.047%	40	62	-0.017%	64	71	0.012%	72	8	0.0073%	6	0.957%	68	0.938%	72	-0.018%	60

**TABLE 2B: CHANGES IN EFFECTIVE TAX RATE ON AVERAGE VALUE HOMES IN 91 GREATER MINNESOTA COMMUNITIES BY LEVEL OF GOVERNMENT, 2005-2006**  
 Cities and Towns Above 3,700 in Population, Ranked by Change in Effective Tax Rate (ETR)

Community (School District)	County	County Changes			City Changes			School Changes			Special District Changes			Total Tax Changes (Effective Tax Rate)					
		2005 County Tax Rank	2005-06 Change County ETR	2006 County Tax Rank	2005 City Tax Rank	2005-06 Change City ETR	2006 City Tax Rank	2005 School Tax Rank	2005-06 Change School ETR	2006 School Tax Rank	2005 Spec. Dist. Rank	2005-06 Change Spec. Dist. ETR	2006 Spec. Dist. Rank	2005 Total Tax ETR	2005 Total Tax Rank	2006 Total Tax ETR	2006 Total Tax Rank	2005-06 Change Total ETR	05-06 Total Change Rank
Stewartville (534)	OLMSTED	41	-0.009%	35	41	0.002%	40	8	-0.022%	13	67	0.0000%	67	1.256%	21	1.234%	23	-0.022%	61
Sartell (748)	STEARNS	51	-0.016%	48	68	-0.008%	71	9	-0.007%	11	29	-0.0001%	33	1.158%	37	1.136%	36	-0.022%	62
Thief River Falls (564)	PENNINGTON	1	-0.012%	1	15	-0.049%	18	4	0.032%	5	5	0.0115%	1	1.696%	2	1.674%	1	-0.022%	63
Grand Rapids (318)	ITASCA	25	-0.030%	23	5	-0.016%	6	78	-0.004%	78	58	-0.0003%	58	1.018%	56	0.995%	63	-0.023%	64
Delano (879)	WRIGHT	74	-0.018%	74	57	-0.008%	60	14	-0.013%	25	67	0.0000%	67	1.030%	54	1.007%	61	-0.023%	65
Northfield (659)	RICE	78	-0.024%	78	55	-0.031%	61	7	-0.003%	9	38	0.0155%	15	1.092%	46	1.065%	47	-0.027%	66
Litchfield (465)	MEEKER	45	-0.034%	52	28	-0.012%	26	46	-0.009%	44	59	-0.0003%	59	1.119%	42	1.088%	45	-0.030%	67
Little Falls (482)	MORRISON	24	-0.034%	25	20	-0.025%	21	31	-0.007%	38	22	-0.0006%	24	1.310%	12	1.273%	19	-0.037%	68
Owatonna (761)	STEELE	44	-0.010%	42	50	-0.010%	54	15	-0.044%	32	49	-0.0009%	49	1.161%	36	1.122%	39	-0.039%	69
Wyoming Twp (831)	CHISAGO	26	-0.035%	26	83	-0.021%	84	54	-0.004%	60	14	0.0013%	12	1.034%	53	0.994%	64	-0.040%	70
Duluth (709)	ST LOUIS	15	-0.042%	18	81	-0.020%	81	76	-0.006%	77	2	-0.0049%	2	0.992%	62	0.952%	71	-0.040%	71
Eveleth (2154)	ST LOUIS	30	-0.044%	34	3	0.083%	2	83	0.053%	82	48	0.0021%	46	0.464%	91	0.420%	91	-0.044%	72
Rice Lake Twp (709)	ST LOUIS	10	-0.046%	11	66	-0.027%	73	67	-0.009%	74	44	0.0018%	40	1.100%	44	1.056%	49	-0.045%	73
Becker Twp (726)	SHERBURNE	64	-0.005%	63	89	-0.014%	90	22	-0.025%	31	7	-0.0165%	9	0.923%	72	0.877%	77	-0.046%	74
Sauk Centre (743)	STEARNS	53	-0.016%	50	6	-0.007%	5	16	-0.051%	36	47	0.0000%	48	1.424%	6	1.377%	7	-0.047%	75
St. James (840)	WATONWAN	11	-0.043%	12	49	-0.021%	56	70	0.023%	70	39	-0.0012%	44	0.971%	66	0.923%	73	-0.048%	76
Northern Twp (31)	BELTRAMI	5	-0.063%	7	90	-0.002%	89	20	-0.012%	29	56	-0.0004%	57	1.114%	43	1.060%	48	-0.053%	77
Buffalo (877)	WRIGHT	74	-0.018%	74	76	-0.012%	78	12	-0.042%	30	33	-0.0026%	43	0.944%	70	0.889%	75	-0.056%	78
New Prague (721)	SCOTT	73	-0.012%	73	23	-0.076%	32	13	0.015%	14	12	0.0008%	11	1.271%	18	1.215%	27	-0.056%	79
Bemidji (31)	BELTRAMI	8	-0.074%	13	61	-0.024%	63	20	-0.012%	29	56	-0.0004%	57	1.193%	28	1.132%	37	-0.061%	80
North Branch (138)	CHISAGO	26	-0.035%	26	56	-0.003%	59	19	-0.043%	37	31	-0.0001%	34	1.270%	19	1.204%	28	-0.065%	81
Cannon Falls (252)	GOODHUE	38	-0.063%	54	10	-0.032%	11	58	0.016%	62	3	-0.0114%	4	1.444%	4	1.375%	8	-0.069%	82
Monticello (882)	WRIGHT	74	-0.018%	74	24	-0.076%	33	47	-0.008%	52	17	-0.0034%	19	1.133%	39	1.042%	54	-0.090%	83
International Falls (361)	KOOCHICHING	69	-0.016%	68	19	0.037%	17	55	-0.028%	67	63	-0.0002%	63	0.904%	73	0.803%	84	-0.100%	84
Red Wing (256)	GOODHUE	37	-0.063%	53	26	-0.040%	27	43	-0.024%	50	25	-0.0010%	26	1.310%	13	1.204%	29	-0.105%	85
Isanti (911)	ISANTI	46	-0.047%	56	8	-0.056%	12	35	-0.033%	45	65	-0.0002%	66	1.420%	7	1.306%	15	-0.114%	86
Pipestone (2689)	PIPESTONE	27	-0.034%	30	14	-0.004%	10	59	0.029%	61	52	-0.0006%	54	1.151%	38	1.018%	59	-0.133%	87
Cambridge (911)	ISANTI	48	-0.047%	57	9	-0.074%	15	36	-0.034%	47	65	-0.0002%	66	1.429%	5	1.294%	16	-0.135%	88
Wadena (2155)	WADENA	3	-0.006%	3	45	-0.004%	45	65	-0.113%	83	13	-0.0007%	13	1.121%	41	0.985%	67	-0.136%	89
Chisholm (695)	ST LOUIS	23	-0.045%	29	1	-0.004%	1	3	-0.025%	10	48	0.0021%	46	1.180%	32	1.005%	62	-0.176%	90

**TABLE 2B: CHANGES IN EFFECTIVE TAX RATE ON AVERAGE VALUE HOMES IN 91 GREATER MINNESOTA COMMUNITIES BY LEVEL OF GOVERNMENT, 2005-2006**  
 Cities and Towns Above 3,700 in Population, Ranked by Change in Effective Tax Rate (ETR)

Community (School District)	County	County Changes			City Changes			School Changes			Special District Changes			Total Tax Changes (Effective Tax Rate)					
		2005 County Tax Rank	2005-06 Change County ETR	2006 County Tax Rank	2005 City Tax Rank	2005-06 Change City ETR	2006 City Tax Rank	2005 School Tax Rank	2005-06 Change School ETR	2006 School Tax Rank	2005 Spec. Dist. Rank	2005-06 Change Spec. Dist. ETR	2006 Spec. Dist. Rank	2005 Total Tax ETR	2005 Total Tax Rank	2006 Total Tax ETR	2006 Total Tax Rank	2005-06 Change Total ETR	05-06 Total Change Rank
Crookston (593)	POLK	4	-0.017%	4	2	-0.139%	9	2	-0.082%	12	4	-0.0047%	5	1.864%	1	1.563%	2	-0.301%	91
<b>Number of Rankings</b>		<b>78</b>		<b>78</b>	<b>91</b>		<b>91</b>	<b>83</b>		<b>83</b>	<b>67</b>		<b>67</b>		<b>91</b>		<b>91</b>		<b>91</b>

Source: Minnesota Department of Revenue  
 Calculations by the Citizens League