

# Ag2School Debt Service Credit Proposal

MREA

December 23, 2016

The attached printout shows estimated general school debt service property taxes on selected properties under current law and Ag2School debt service credit proposal. The tax amounts shown are estimated, but should provide a reasonable approximation of the change in school general debt service taxes that would result under the Ag2School proposal relative to current law.

Under Ag2School Debt Service Credit, the general school debt service tax rate will be the same as under current law, so there would be no change in debt service property taxes relative to current law for all classes of property with the exception of agricultural land and timber. For agricultural and timber land, a percentage of the school debt service property tax will be paid through a state school debt service credit. This credit will be funded through a direct state appropriation.

Ag2School School Debt Service Credit Percentage	40%
Total Estimated Statewide Credit Payment	\$41,018,419
Amount of Credit from State Appropriation	\$41,018,419

← Credit will pay 40% of local general debt service property tax.

## Description of columns in printout:

- **Total Tax Capacity (Net).** Total taxable tax capacity after subtracting fiscal disparity contribution, captured tax increment, and excluded power line tax capacity and adding fiscal disparity distribution tax capacity, based on the 2015 assessment (corresponding to taxes payable in 2016).
- **Agricultural Land & Timber Tax Capacity.** Total tax capacity of all class 2a and 2b agricultural land (excluding the house, garage, and 1 acre), class 2d property, and class 2c managed forest land (timber).
- **Current Law Debt Levy.** Projected current law school general debt service levy for taxes payable in 2018.
- **Debt Tax Rates: Current Law.** Estimated current law school general debt service tax rate, calculated by dividing “current law debt levy” by “total tax capacity (net).”
- **Debt Tax on a \$150,000 Homestead Under Current Law.** Estimated school general debt tax under current law for a residential homestead with a \$150,000 market value.
- **Debt Tax on a \$150,000 Homestead Under Ag2School Tax Credit.** Estimated school general debt tax under alternative #2 for a residential homestead with a \$150,000 market value (same as current law).
- **Debt Tax on a \$1 Million Business Under Current Law.** Estimated school general debt tax under current law for a commercial/industrial property with a \$1 million market value.
- **Debt Tax on a \$1 Million Business Under Ag2School Tax Credit.** Estimated school general debt tax under alternative #2 for a commercial/industrial property with a \$1 million market value (same as current law).
- **Debt Tax on \$1 Million Agricultural Land Under Current Law.** Estimated school general debt tax under current law for agricultural homestead land with a \$1 million market value.
- **Debt Tax on \$1 Million Agricultural Land Under Ag2School Tax Credit.** Estimated school general debt tax under alternative #2 for agricultural homestead land with a \$1 million market value.
- **Debt Tax on \$1 Million Agricultural Land: Difference.** Difference between estimated debt tax under current versus Ag2School for \$1 million agricultural homestead land.
- **Aggregate Agricultural & Timber Tax Relief.** Total property tax reduction for all agricultural and timber land in the district under Ag2School relative to current law.

# School Bond Debt Taxes Under Current Law and Ag2School Tax Credit

2015 Tax Base, Projected Pay 2018 School Debt Levies, and Approximate School Debt Taxes for Selected Properties Under Current Law and Ag2School

See cover page for additional explanation and column description

\*Total agricultural land taxable market value in this school district is less than \$1 million, so there is no single property with agricultural homestead land value of \$1 million in this district. If there

MDE Code	Name	Total Tax Capacity (Net)	Agric. Land & Timber Tax Capacity	Current Law Debt Levy	Current Law Debt Tax Rate	Debt Tax on a \$150,000 Homestead Under:		Debt Tax on a \$1 Million Business Under:		Debt Tax on \$1 Million Homestead Agricultural Land Under:			Aggregate Agricultural & Timber Tax Relief
						Current	Ag2School	Current	Ag2School	Current	Ag2School	Difference	
2854	Ada-Borup	7,879,324	6,989,012	494,365	6.274%	79.22	79.22	1,207.79	1,207.79	313.71	188.23	(125.48)	175,402
511	Adrian	7,357,846	6,204,846	567,360	7.711%	97.36	97.36	1,484.36	1,484.36	385.55	231.33	(154.22)	191,381
1	Aitkin	16,303,640	2,514,164	128,868	0.790%	9.98	9.98	152.16	152.16	39.52	23.71	(15.81)	7,949
745	Albany	8,373,097	1,817,041	2,331,970	27.851%	351.64	351.64	5,361.27	5,361.27	1,392.54	835.52	(557.02)	202,424
241	Albert Lea	19,024,532	5,606,314	2,965,373	15.587%	196.80	196.80	3,000.52	3,000.52	779.36	467.61	(311.74)	349,545
242	Alden	3,464,081	2,796,155	700,851	20.232%	255.45	255.45	3,894.65	3,894.65	1,011.60	606.96	(404.64)	226,287
206	Alexandria	42,020,081	2,847,004	6,411,538	15.258%	192.65	192.65	2,937.22	2,937.22	762.91	457.75	(305.17)	173,761
876	Annandale	15,324,371	1,387,842	2,457,963	16.040%	202.52	202.52	3,087.62	3,087.62	801.98	481.19	(320.79)	89,042
11	Anoka-Hennepin	210,572,409	672,959	7,627,174	3.622%	45.73	45.73	697.26	697.26	181.11	108.66	(72.44)	9,750
261	Ashby	2,482,568	1,082,888	538,866	21.706%	274.06	274.06	4,178.41	4,178.41	1,085.30	651.18	(434.12)	94,021
2396	Atwater-Cosmos-Grove City	13,691,306	9,111,419	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
492	Austin	17,110,341	3,762,136	2,452,133	14.331%	180.95	180.95	2,758.77	2,758.77	716.56	429.94	(286.63)	215,665
676	Badger	878,466	601,598	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
162	Bagley	4,544,316	1,263,903	271,956	5.985%	75.56	75.56	1,152.02	1,152.02	299.23	179.54	(119.69)	30,255
146	Barnesville	8,808,544	5,772,219	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
91	Barnum	3,076,122	659,761	438,789	14.264%	180.10	180.10	2,745.89	2,745.89	713.22	427.93	(285.29)	37,644
542	Battle Lake	12,495,415	1,437,333	602,409	4.821%	60.87	60.87	928.05	928.05	241.05	144.63	(96.42)	27,718
726	Becker	22,943,061	1,016,298	3,676,066	16.023%	202.30	202.30	3,084.34	3,084.34	801.13	480.68	(320.45)	65,135
2364	Belgrade-Broton-Elrosa	7,154,571	4,524,898	265,215	3.707%	46.80	46.80	713.58	713.58	185.35	111.21	(74.14)	67,094
716	Belle Plaine	10,515,238	2,485,430	3,128,295	29.750%	375.62	375.62	5,726.90	5,726.90	1,487.51	892.50	(595.00)	295,767
31	Bemidji	31,947,832	2,179,317	3,004,286	9.404%	118.73	118.73	1,810.22	1,810.22	470.19	282.11	(188.07)	81,975
777	Benson	14,172,322	10,173,352	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
786	Bertha-Hewitt	1,452,056	878,065	400,775	27.600%	348.48	348.48	5,313.10	5,313.10	1,380.02	828.01	(552.01)	96,940
727	Big Lake	12,988,437	258,033	4,257,565	32.780%	413.88	413.88	6,310.08	6,310.08	1,638.98	983.39	(655.59)	33,833
2534	Bird Is.-Olivia-Lake Lillian	12,472,659	9,539,333	429,784	3.446%	43.51	43.51	663.32	663.32	172.29	103.37	(68.92)	131,483
32	Blackduck	3,044,224	800,209	312,826	10.276%	129.75	129.75	1,978.14	1,978.14	513.80	308.28	(205.52)	32,892
756	Blooming Prairie	7,491,013	5,526,018	1,328,849	17.739%	223.98	223.98	3,414.81	3,414.81	886.96	532.18	(354.78)	392,110
271	Bloomington	117,412,400	8,248	9,769,971	8.321%	105.06	105.06	1,601.81	1,601.81	416.05	249.63	(166.42)	275
2860	Blue Earth Area	17,386,116	13,454,235	478,753	2.754%	34.77	34.77	530.08	530.08	137.68	82.61	(55.07)	148,193
314	Braham	3,872,160	896,214	811,846	20.966%	264.72	264.72	4,036.00	4,036.00	1,048.31	628.99	(419.32)	75,161
181	Brainerd	53,980,951	2,309,449	6,658,900	12.336%	155.75	155.75	2,374.61	2,374.61	616.78	370.07	(246.71)	113,954
2908	Brandon-Evansville	5,692,224	2,221,358	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
846	Breckenridge	11,466,289	9,014,967	818,196	7.136%	90.09	90.09	1,373.61	1,373.61	356.78	214.07	(142.71)	257,311
286	Brooklyn Center	7,006,712	0	2,042,423	29.150%	368.04	368.04	5,611.28	5,611.28	1,457.48	874.49 *	(582.99)	-
787	Browerville	1,848,706	743,494	185,089	10.012%	126.41	126.41	1,927.27	1,927.27	500.59	300.35	(200.24)	29,775

MDE Code	Name	Total Tax Capacity (Net)	Agric. Land & Timber Tax Capacity	Current Law Debt Levy	Current Law Debt Tax Rate	Debt Tax on a \$150,000 Homestead Under:		Debt Tax on a \$1 Million Business Under:		Debt Tax on \$1 Million Homestead Agricultural Land Under:			Aggregate Agricultural & Timber Tax Relief
						Current	Ag2School	Current	Ag2School	Current	Ag2School	Difference	
801	Browns Valley	1,713,656	1,256,390	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
877	Buffalo	30,456,920	2,132,829	5,992,086	19.674%	248.40	248.40	3,787.24	3,787.24	983.70	590.22	(393.48)	167,845
2159	Buffalo Lake-Hector	13,825,055	11,531,173	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
191	Burnsville	70,074,931	43,875	13,078,637	18.664%	235.65	235.65	3,592.78	3,592.78	933.19	559.91	(373.28)	3,275
836	Butterfield	4,016,377	3,599,515	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
531	Byron	8,289,787	1,516,823	3,127,105	37.722%	476.28	476.28	7,261.56	7,261.56	1,886.12	1,131.67	(754.45)	228,873
299	Caledonia	5,755,964	2,649,978	1,860,649	32.326%	408.14	408.14	6,222.68	6,222.68	1,616.28	969.77	(646.51)	342,648
911	Cambridge-Isanti	20,809,359	1,763,182	6,040,350	29.027%	366.50	366.50	5,587.71	5,587.71	1,451.35	870.81	(580.54)	204,720
852	Campbell-Tintah	8,778,248	8,263,385	257,226	2.930%	37.00	37.00	564.08	564.08	146.51	87.91	(58.61)	96,856
891	Canby	8,262,301	6,942,286	493,530	5.973%	75.42	75.42	1,149.86	1,149.86	298.66	179.20	(119.47)	165,873
252	Cannon Falls	9,915,913	2,499,715	2,275,728	22.950%	289.77	289.77	4,417.93	4,417.93	1,147.51	688.51	(459.01)	229,476
93	Carlton	4,435,428	359,966	64,658	1.458%	18.41	18.41	280.62	280.62	72.89	43.73	(29.16)	2,099
115	Cass Lake-Bena	8,064,129	397,510	1,937,549	24.027%	303.36	303.36	4,625.15	4,625.15	1,201.34	720.80	(480.54)	38,204
2754	Cedar Mountain	9,000,516	7,562,101	742,933	8.254%	104.22	104.22	1,588.96	1,588.96	412.72	247.63	(165.09)	249,681
12	Centennial	30,569,268	100,736	6,500,471	21.265%	268.49	268.49	4,093.46	4,093.46	1,063.24	637.94	(425.29)	8,568
112	Chaska	73,713,866	1,341,712	19,052,837	25.847%	326.34	326.34	4,975.55	4,975.55	1,292.35	775.41	(516.94)	138,717
227	Chatfield	6,807,535	3,576,807	1,375,730	20.209%	255.16	255.16	3,890.22	3,890.22	1,010.45	606.27	(404.18)	289,134
2144	Chisago Lakes Area	19,661,152	1,199,102	3,085,290	15.692%	198.13	198.13	3,020.77	3,020.77	784.62	470.77	(313.85)	75,267
695	Chisholm	2,655,642	136,182	246,343	9.276%	117.12	117.12	1,785.67	1,785.67	463.81	278.29	(185.52)	5,053
771	Chokio-Alberta	6,848,658	6,156,335	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
2311	Clearbrook-Gonvick	8,429,843	1,270,400	845,802	10.033%	126.68	126.68	1,931.44	1,931.44	501.67	301.00	(200.67)	50,986
391	Cleveland	4,923,720	1,635,785	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
592	Climax	3,226,267	2,987,818	65,769	2.039%	25.74	25.74	392.42	392.42	101.93	61.16	(40.77)	24,363
2888	Clinton-Graceville-Beardsley	11,790,770	10,486,953	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
94	Cloquet	10,095,557	230,744	3,474,114	34.412%	434.49	434.49	6,624.37	6,624.37	1,720.62	1,032.37	(688.25)	31,762
13	Columbia Heights	19,895,623	0	2,112,930	10.620%	134.09	134.09	2,044.36	2,044.36	531.00	318.60*	(212.40)	-
81	Comfrey	4,626,387	4,249,060	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
166	Cook County	16,166,154	1,627,468	1,024,660	6.338%	80.03	80.03	1,220.12	1,220.12	316.92	190.15	(126.77)	41,262
95	Cromwell-Wright	1,846,223	421,683	534,577	28.955%	365.59	365.59	5,573.87	5,573.87	1,447.76	868.65	(579.10)	48,840
593	Crookston	11,718,548	6,879,702	1,070,420	9.134%	115.33	115.33	1,758.37	1,758.37	456.72	274.03	(182.69)	251,368
182	Crosby-Ironton	19,030,320	1,169,521	1,661,158	8.729%	110.21	110.21	1,680.33	1,680.33	436.45	261.87	(174.58)	40,835
466	Dassel-Cokato	10,233,187	2,894,197	894,351	8.740%	110.35	110.35	1,682.39	1,682.39	436.99	262.19	(174.79)	101,178
378	Dawson-Boyd	7,897,671	6,665,228	229,859	2.910%	36.75	36.75	560.27	560.27	145.52	87.31	(58.21)	77,596
317	Deer River	8,421,262	955,419	1,169,849	13.892%	175.40	175.40	2,674.14	2,674.14	694.58	416.75	(277.83)	53,089
879	Delano	14,087,981	1,138,838	5,350,212	37.977%	479.50	479.50	7,310.60	7,310.60	1,898.86	1,139.31	(759.54)	172,999
22	Detroit Lakes	23,512,951	1,586,110	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
2164	Dilworth-Glyndon-Felton	10,257,561	6,384,898	970,812	9.464%	119.50	119.50	1,821.89	1,821.89	473.22	283.93	(189.29)	241,716
533	Dover-Eyota	5,035,356	2,459,132	1,600,010	31.776%	401.20	401.20	6,116.78	6,116.78	1,588.78	953.27	(635.51)	312,561
709	Duluth	72,097,023	606,541	19,156,388	26.570%	335.48	335.48	5,114.78	5,114.78	1,328.51	797.11	(531.41)	64,464
2759	Eagle Valley	1,660,880	899,882	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
2580	East Central	4,842,809	1,592,162	1,152,781	23.804%	300.55	300.55	4,582.26	4,582.26	1,190.20	714.12	(476.08)	151,599
595	East Grand Forks	12,345,318	5,062,400	1,641,099	13.293%	167.84	167.84	2,558.96	2,558.96	664.66	398.80	(265.87)	269,184
272	Eden Prairie	98,886,580	46,153	4,576,086	4.628%	58.43	58.43	890.82	890.82	231.38	138.83	(92.55)	854
463	Eden Valley-Watkins	5,338,483	1,580,655	1,382,975	25.906%	327.09	327.09	4,986.86	4,986.86	1,295.29	777.17	(518.12)	163,792

MDE Code	Name	Total Tax Capacity (Net)	Agric. Land & Timber Tax Capacity	Current Law Debt Levy	Current Law Debt Tax Rate	Debt Tax on a \$150,000 Homestead Under:		Debt Tax on a \$1 Million Business Under:		Debt Tax on \$1 Million Homestead Agricultural Land Under:			Aggregate Agricultural & Timber Tax Relief
						Current	Ag2School	Current	Ag2School	Current	Ag2School	Difference	
581	Edgerton	5,170,382	4,133,704	58,829	1.138%	14.37	14.37	219.03	219.03	56.89	34.13	(22.76)	18,813
273	Edina	96,114,162	0	14,696,607	15.291%	193.06	193.06	2,943.48	2,943.48	764.54	458.72 *	(305.82)	-
728	Elk River	69,852,343	1,398,728	24,621,595	35.248%	445.04	445.04	6,785.25	6,785.25	1,762.40	1,057.44	(704.96)	197,210
514	Ellsworth	3,471,430	3,201,879	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
696	Ely	6,994,270	665,067	305,556	4.369%	55.16	55.16	840.97	840.97	218.43	131.06	(87.37)	11,622
99	Esko	5,064,979	193,388	1,188,310	23.461%	296.22	296.22	4,516.30	4,516.30	1,173.07	703.84	(469.23)	18,149
2154	Eveleth-Gilbert	5,134,078	282,106	67,470	1.314%	16.59	16.59	252.98	252.98	65.71	39.42	(26.28)	1,483
2752	Fairmont Area	14,588,192	5,670,330	2,518,502	17.264%	217.98	217.98	3,323.32	3,323.32	863.20	517.92	(345.28)	391,570
656	Faribault	24,772,801	4,293,351	2,461,836	9.938%	125.47	125.47	1,913.00	1,913.00	496.88	298.13	(198.75)	170,663
192	Farmington	32,013,262	2,050,094	14,934,433	46.651%	589.01	589.01	8,980.27	8,980.27	2,332.54	1,399.52	(933.02)	382,554
544	Fergus Falls	19,322,481	4,146,137	3,174,273	16.428%	207.42	207.42	3,162.37	3,162.37	821.39	492.84	(328.56)	272,449
599	Fertile-Beltrami	5,052,793	2,619,929	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
2198	Fillmore Central	8,099,931	5,401,106	600,469	7.413%	93.60	93.60	1,427.05	1,427.05	370.66	222.40	(148.27)	160,159
600	Fisher	4,876,471	4,338,402	244,531	5.015%	63.31	63.31	965.29	965.29	250.73	150.44	(100.29)	87,020
698	Floodwood	4,462,927	499,418	597,044	13.378%	168.91	168.91	2,575.24	2,575.24	668.89	401.34	(267.56)	26,725
51	Foley	6,954,061	2,310,701	4,127,305	59.351%	749.37	749.37	11,425.07	11,425.07	2,967.55	1,780.53	(1,187.02)	548,570
831	Forest Lake	51,375,656	1,381,328	8,265,617	16.089%	203.13	203.13	3,097.05	3,097.05	804.43	482.66	(321.77)	88,894
601	Fosston	3,753,228	1,699,947	965,707	25.730%	324.87	324.87	4,953.03	4,953.03	1,286.50	771.90	(514.60)	174,959
323	Franconia	281,192	40,982	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
23	Frazer-Vergas	7,584,820	1,451,322	933,613	12.309%	155.41	155.41	2,369.48	2,369.48	615.45	369.27	(246.18)	71,457
14	Fridley	13,126,446	0	3,396,824	25.878%	326.73	326.73	4,981.46	4,981.46	1,293.89	776.33 *	(517.55)	-
505	Fulda	7,941,791	7,086,434	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
2365	Gibbon-Fairfax-Winthrop	17,681,407	14,114,726	319,802	1.809%	22.84	22.84	348.17	348.17	90.43	54.26	(36.17)	102,117
2859	Glencoe-Silver Lake	14,281,686	7,081,186	1,436,540	10.059%	127.00	127.00	1,936.28	1,936.28	502.93	301.76	(201.17)	284,908
2886	Glenville-Emmons	5,980,212	4,150,683	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
253	Goodhue	4,595,641	2,771,301	491,163	10.688%	134.94	134.94	2,057.36	2,057.36	534.38	320.63	(213.75)	118,474
561	Goodridge	2,110,668	1,858,799	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
2536	Granada-Huntley-East Chain	8,087,383	7,293,193	553,624	6.846%	86.43	86.43	1,317.76	1,317.76	342.28	205.37	(136.91)	199,703
495	Grand Meadow	4,617,819	3,689,452	972,377	21.057%	265.87	265.87	4,053.49	4,053.49	1,052.85	631.71	(421.14)	310,756
318	Grand Rapids	42,796,294	5,056,527	2,964,570	6.927%	87.46	87.46	1,333.48	1,333.48	346.36	207.81	(138.54)	140,110
2683	Greenbush-Middle River	2,682,839	1,882,386	30,240	1.127%	14.23	14.23	216.98	216.98	56.36	33.81	(22.54)	8,487
316	Greenway	6,695,581	880,164	624,325	9.324%	117.73	117.73	1,794.95	1,794.95	466.22	279.73	(186.49)	32,828
447	Grygla-Gatzke	1,721,148	1,377,800	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
768	Hancock	3,254,264	2,661,047	428,410	13.165%	166.22	166.22	2,534.18	2,534.18	658.23	394.94	(263.29)	140,126
200	Hastings	35,147,470	3,809,707	4,721,236	13.433%	169.60	169.60	2,585.78	2,585.78	671.63	402.98	(268.65)	204,698
150	Hawley	4,716,337	1,525,345	954,691	20.242%	255.58	255.58	3,896.63	3,896.63	1,012.11	607.27	(404.84)	123,505
203	Hayfield	9,337,528	6,512,614	571,132	6.117%	77.23	77.23	1,177.43	1,177.43	305.83	183.50	(122.33)	159,338
402	Hendricks	2,855,189	2,086,972	172,271	6.034%	76.18	76.18	1,161.47	1,161.47	301.68	181.01	(120.67)	50,368
545	Henning	4,470,629	1,108,080	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
264	Herman-Norcross	5,958,665	5,344,650	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
700	Hermantown	14,460,462	394,596	3,386,820	23.421%	295.72	295.72	4,508.59	4,508.59	1,171.06	702.64	(468.42)	36,968
330	Heron Lake-Okabena	6,244,325	5,087,895	280,714	4.496%	56.76	56.76	865.38	865.38	224.78	134.87	(89.91)	91,491
701	Hibbing	10,679,764	583,360	489,776	4.586%	57.90	57.90	882.81	882.81	229.30	137.58	(91.72)	10,701
2	Hill City	1,334,649	390,012	197,217	14.777%	186.57	186.57	2,844.52	2,844.52	738.84	443.30	(295.53)	23,052

MDE Code	Name	Total Tax Capacity (Net)	Agric. Land & Timber Tax Capacity	Current Law Debt Levy	Current Law Debt Tax Rate	Debt Tax on a \$150,000 Homestead Under:		Debt Tax on a \$1 Million Business Under:		Debt Tax on \$1 Million Homestead Agricultural Land Under:			Aggregate Agricultural & Timber Tax Relief
						Current	Ag2School	Current	Ag2School	Current	Ag2School	Difference	
671	Hills-Beaver Creek	6,616,612	5,713,750	813,727	12.298%	155.28	155.28	2,367.41	2,367.41	614.91	368.95	(245.96)	281,076
2165	Hinckley-Finlayson	6,762,156	1,548,255	1,468,680	21.719%	274.23	274.23	4,180.93	4,180.93	1,085.96	651.57	(434.38)	134,507
738	Holdingsford	4,256,361	1,313,422	926,941	21.778%	274.97	274.97	4,192.22	4,192.22	1,088.89	653.33	(435.56)	114,414
270	Hopkins	109,648,980	23,630	10,753,411	9.807%	123.82	123.82	1,887.87	1,887.87	490.36	294.21	(196.14)	927
294	Houston	3,262,134	1,735,321	125,990	3.862%	48.76	48.76	743.47	743.47	193.11	115.87	(77.24)	26,809
2687	Howard Lake-Waverly-Winsted	8,298,585	2,005,594	2,970,847	35.799%	452.00	452.00	6,891.39	6,891.39	1,789.97	1,073.98	(715.99)	287,197
423	Hutchinson	16,311,867	3,935,849	3,013,489	18.474%	233.26	233.26	3,556.29	3,556.29	923.71	554.23	(369.48)	290,847
361	International Falls	7,151,245	673,770	113,912	1.593%	20.11	20.11	306.63	306.63	79.64	47.79	(31.86)	4,293
199	Inver Grove-Pine Bend	28,609,993	53,499	4,631,495	16.188%	204.39	204.39	3,116.26	3,116.26	809.42	485.65	(323.77)	3,464
473	Isle	5,043,387	696,951	617,815	12.250%	154.67	154.67	2,358.13	2,358.13	612.50	367.50	(245.00)	34,151
403	Ivanhoe	4,216,005	3,451,778	840,104	19.927%	251.59	251.59	3,835.86	3,835.86	996.33	597.80	(398.53)	275,128
2895	Jackson County Central	20,099,101	14,578,594	1,428,286	7.106%	89.72	89.72	1,367.95	1,367.95	355.31	213.19	(142.12)	414,395
2835	Janesville-Waldorf-Pemberton	9,172,320	5,878,886	926,848	10.105%	127.58	127.58	1,945.18	1,945.18	505.24	303.15	(202.10)	237,621
717	Jordan	11,686,843	1,257,341	3,493,085	29.889%	377.38	377.38	5,753.64	5,753.64	1,494.45	896.67	(597.78)	150,323
204	Kasson-Mantorville	8,615,648	2,698,366	3,541,094	41.101%	518.94	518.94	7,911.89	7,911.89	2,055.04	1,233.02	(822.01)	443,619
36	Kelliher	1,108,837	432,463	336,171	30.317%	382.79	382.79	5,836.11	5,836.11	1,515.87	909.52	(606.35)	52,445
2172	Kenyon-Wanamingo	9,317,997	5,986,903	1,311,689	14.077%	177.74	177.74	2,709.81	2,709.81	703.85	422.31	(281.54)	337,109
775	Kerkhoven-Murdock-Sunburg	8,995,526	7,571,848	752,213	8.362%	105.58	105.58	1,609.70	1,609.70	418.10	250.86	(167.24)	253,266
739	Kimball	5,305,012	1,616,647	763,918	14.400%	181.81	181.81	2,771.99	2,771.99	720.00	432.00	(288.00)	93,118
2137	Kingsland	7,341,484	4,698,321	1,081,496	14.731%	186.00	186.00	2,835.78	2,835.78	736.57	441.94	(294.63)	276,850
2171	Kittson Central	9,259,917	5,478,038	384,826	4.156%	52.47	52.47	800.00	800.00	207.79	124.67	(83.12)	91,063
2853	Lac Qui Parle Valley	18,387,015	15,646,322	117,207	0.637%	8.05	8.05	122.71	122.71	31.87	19.12	(12.75)	39,895
300	LaCrescent-Hokah	6,886,163	718,375	678,864	9.858%	124.47	124.47	1,897.74	1,897.74	492.92	295.75	(197.17)	28,328
404	Lake Benton	5,263,710	4,022,678	286,689	5.447%	68.77	68.77	1,048.45	1,048.45	272.33	163.40	(108.93)	87,638
813	Lake City	10,921,303	3,300,733	1,435,417	13.143%	165.95	165.95	2,530.08	2,530.08	657.16	394.30	(262.87)	173,530
2071	Lake Crystal-Wellcome-Mem.	11,821,994	7,786,268	1,700,387	14.383%	181.60	181.60	2,768.78	2,768.78	719.16	431.50	(287.66)	447,967
390	Lake of the Woods	4,523,123	1,124,803	1,119,992	24.761%	312.64	312.64	4,766.59	4,766.59	1,238.07	742.84	(495.23)	111,407
2889	Lake Park-Audubon	11,634,594	2,367,134	1,333,600	11.462%	144.72	144.72	2,206.51	2,206.51	573.12	343.87	(229.25)	108,532
381	Lake Superior	20,354,021	3,160,509	2,594,990	12.749%	160.97	160.97	2,454.24	2,454.24	637.46	382.48	(254.99)	161,177
2167	Lakeview	7,927,431	6,194,002	1,333,286	16.819%	212.35	212.35	3,237.59	3,237.59	840.93	504.56	(336.37)	416,699
194	Lakeville	70,616,544	1,369,157	17,146,062	24.281%	306.57	306.57	4,674.00	4,674.00	1,214.03	728.42	(485.61)	132,975
356	Lancaster	1,283,468	991,457	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
229	Lanesboro	3,226,229	2,080,086	133,032	4.123%	52.06	52.06	793.76	793.76	206.17	123.70	(82.47)	34,309
306	Laporte	2,477,303	390,534	757,536	30.579%	386.09	386.09	5,886.47	5,886.47	1,528.95	917.37	(611.58)	47,769
499	LeRoy-Ostrander	5,076,648	4,127,644	519,501	10.233%	129.20	129.20	1,969.88	1,969.88	511.66	306.99	(204.66)	168,955
424	Lester Prairie	2,685,423	988,180	177,259	6.601%	83.34	83.34	1,270.65	1,270.65	330.04	198.02	(132.02)	26,091
2397	LeSueur-Henderson	9,644,305	4,311,016	1,344,325	13.939%	175.99	175.99	2,683.27	2,683.27	696.95	418.17	(278.78)	240,366
857	Lewiston-Altura	5,711,377	3,354,429	601,098	10.525%	132.88	132.88	2,025.98	2,025.98	526.23	315.74	(210.49)	141,216
465	Litchfield	11,876,657	3,970,539	2,342,425	19.723%	249.02	249.02	3,796.66	3,796.66	986.15	591.69	(394.46)	313,243
482	Little Falls	12,356,589	2,562,583	1,093,568	8.850%	111.74	111.74	1,703.64	1,703.64	442.50	265.50	(177.00)	90,716
362	Littlefork-Big Falls	1,301,245	615,331	440,081	33.820%	427.01	427.01	6,510.34	6,510.34	1,691.00	1,014.60	(676.40)	83,242
2753	Long Prairie-Grey Eagle	6,158,119	1,625,853	1,480,328	24.039%	303.51	303.51	4,627.44	4,627.44	1,201.93	721.16	(480.77)	156,333
2184	Luverne-Magnolia	14,593,119	10,665,187	980,143	6.716%	84.80	84.80	1,292.92	1,292.92	335.82	201.49	(134.33)	286,530
497	Lyle	2,513,520	2,004,253	544,901	21.679%	273.72	273.72	4,173.17	4,173.17	1,083.94	650.36	(433.58)	173,799



MDE Code	Name	Total Tax Capacity (Net)	Agric. Land & Timber Tax Capacity	Current Law Debt Levy	Current Law Debt Tax Rate	Debt Tax on a \$150,000 Homestead Under:		Debt Tax on a \$1 Million Business Under:		Debt Tax on \$1 Million Homestead Agricultural Land Under:			Aggregate Agricultural & Timber Tax Relief
						Current	Ag2School	Current	Ag2School	Current	Ag2School	Difference	
138	North Branch	15,653,454	1,225,673	4,454,448	28.457%	359.29	359.29	5,477.90	5,477.90	1,422.83	853.70	(569.13)	139,514
622	North St. Paul-Maplewood	85,065,777	469,234	12,199,382	14.341%	181.07	181.07	2,760.66	2,760.66	717.06	430.23	(286.82)	26,917
659	Northfield	24,855,731	3,783,358	4,882,713	19.644%	248.03	248.03	3,781.51	3,781.51	982.21	589.33	(392.88)	297,284
118	Northland Community	15,072,124	1,328,698	1,765,919	11.716%	147.93	147.93	2,255.42	2,255.42	585.82	351.49	(234.33)	62,271
108	Norwood Young America	9,586,940	2,364,796	1,026,415	10.706%	135.18	135.18	2,060.98	2,060.98	535.32	321.19	(214.13)	101,274
333	Ogilvie	2,205,516	721,435	631,184	28.618%	361.34	361.34	5,509.04	5,509.04	1,430.92	858.55	(572.37)	82,585
480	Onamia	6,757,308	1,081,416	944,982	13.985%	176.57	176.57	2,692.03	2,692.03	699.23	419.54	(279.69)	60,493
278	Orono	35,947,177	866,488	4,589,471	12.767%	161.20	161.20	2,457.70	2,457.70	638.36	383.02	(255.35)	44,251
2903	Ortonville-Bellingham	6,494,614	4,753,804	746,255	11.490%	145.08	145.08	2,211.89	2,211.89	574.52	344.71	(229.81)	218,492
213	Osakis	4,554,366	1,420,875	1,109,308	24.357%	307.53	307.53	4,688.73	4,688.73	1,217.85	730.71	(487.14)	138,433
279	Osseo	157,041,149	994,239	16,020,546	10.201%	128.80	128.80	1,963.79	1,963.79	510.07	306.04	(204.03)	40,571
761	Owatonna	27,152,048	6,045,844	6,353,725	23.401%	295.46	295.46	4,504.60	4,504.60	1,170.03	702.02	(468.01)	565,904
309	Park Rapids	20,839,171	2,967,950	2,823,596	13.549%	171.08	171.08	2,608.27	2,608.27	677.47	406.48	(270.99)	160,857
547	Parkers Prairie	3,837,229	1,471,254	318,119	8.290%	104.67	104.67	1,595.89	1,595.89	414.52	248.71	(165.81)	48,789
741	Paynesville	8,176,896	2,535,263	769,968	9.416%	118.89	118.89	1,812.65	1,812.65	470.82	282.49	(188.33)	95,492
548	Pelican Rapids	16,366,496	2,475,012	2,200,973	13.448%	169.79	169.79	2,588.75	2,588.75	672.40	403.44	(268.96)	133,136
186	Pequot Lakes	30,563,644	585,127	3,148,559	10.302%	130.07	130.07	1,983.07	1,983.07	515.08	309.05	(206.03)	24,111
549	Perham	18,320,235	2,010,683	2,681,799	14.638%	184.83	184.83	2,817.90	2,817.90	731.92	439.15	(292.77)	117,733
484	Pierz	4,644,512	1,662,564	266,030	5.728%	72.32	72.32	1,102.61	1,102.61	286.39	171.83	(114.56)	38,092
116	Pillager	9,798,464	892,112	1,072,348	10.944%	138.18	138.18	2,106.73	2,106.73	547.20	328.32	(218.88)	39,053
578	Pine City	8,088,488	1,060,816	1,471,639	18.194%	229.72	229.72	3,502.39	3,502.39	909.71	545.83	(363.88)	77,203
255	Pine Island	6,951,738	1,862,433	2,400,668	34.533%	436.02	436.02	6,647.67	6,647.67	1,726.67	1,036.00	(690.67)	257,264
25	Pine Point	0	0	0		0.00	0.00	0.00	0.00	0.00	0.00*	0.00	-
2174	Pine River-Backus	13,806,482	2,044,247	441,470	3.198%	40.37	40.37	615.53	615.53	159.88	95.93	(63.95)	26,146
2689	Pipestone Area	19,131,732	15,035,998	1,557,653	8.142%	102.80	102.80	1,567.28	1,567.28	407.09	244.25	(162.83)	489,676
2899	Plainview-Elgin-Millville	10,025,308	4,804,567	498,209	4.970%	62.75	62.75	956.63	956.63	248.48	149.09	(99.39)	95,505
477	Princeton	14,753,838	1,671,401	3,332,836	22.590%	285.22	285.22	4,348.50	4,348.50	1,129.48	677.69	(451.79)	151,025
815	Prinsburg	1,557,998	1,115,619	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
719	Prior Lake	52,155,006	451,498	13,101,208	25.120%	317.16	317.16	4,835.55	4,835.55	1,255.99	753.59	(502.40)	45,366
704	Proctor	10,492,558	458,204	1,081,420	10.307%	130.13	130.13	1,984.01	1,984.01	515.33	309.20	(206.13)	18,890
195	Randolph	4,756,181	1,820,207	578,441	12.162%	153.56	153.56	2,341.16	2,341.16	608.09	364.86	(243.24)	88,549
38	Red Lake	13,948	0	7,132	51.130%	645.57	645.57	9,842.53	9,842.53	2,556.50	1,533.90*	(1,022.60)	-
2906	Red Lake County Central	5,439,735	2,269,737	305,908	5.624%	71.00	71.00	1,082.54	1,082.54	281.18	168.71	(112.47)	51,056
630	Red Lake Falls	1,948,175	1,270,922	179,639	9.221%	116.42	116.42	1,775.02	1,775.02	461.04	276.63	(184.42)	46,876
2884	Red Rock Central	13,723,265	11,923,628	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
256	Red Wing	34,493,467	2,120,180	2,033,066	5.894%	74.42	74.42	1,134.61	1,134.61	294.70	176.82	(117.88)	49,986
2897	Redwood Falls Area	13,037,099	8,807,011	1,640,781	12.585%	158.90	158.90	2,422.70	2,422.70	629.27	377.56	(251.71)	443,362
2890	Renville County West	13,212,987	10,833,123	611,853	4.631%	58.47	58.47	891.41	891.41	231.53	138.92	(92.61)	200,660
280	Richfield	42,754,780	0	4,306,568	10.073%	127.18	127.18	1,939.00	1,939.00	503.64	302.18*	(201.45)	-
281	Robbinsdale	93,392,317	2,253	18,681,363	20.003%	252.56	252.56	3,850.60	3,850.60	1,000.16	600.09*	(400.06)	180
535	Rochester	130,120,336	3,484,301	11,768,249	9.044%	114.19	114.19	1,740.99	1,740.99	452.21	271.32	(180.88)	126,050
883	Rockford	10,319,871	702,330	3,848,519	37.292%	470.85	470.85	7,178.77	7,178.77	1,864.62	1,118.77	(745.85)	104,766
750	ROCORI Area	13,343,201	1,295,914	2,370,680	17.767%	224.33	224.33	3,420.14	3,420.14	888.35	533.01	(355.34)	92,098
682	Roseau	5,016,579	1,849,977	1,694,791	33.784%	426.55	426.55	6,503.38	6,503.38	1,689.19	1,013.51	(675.68)	249,997

MDE Code	Name	Total Tax Capacity (Net)	Agric. Land & Timber Tax Capacity	Current Law Debt Levy	Current Law Debt Tax Rate	Debt Tax on a \$150,000 Homestead Under:		Debt Tax on a \$1 Million Business Under:		Debt Tax on \$1 Million Homestead Agricultural Land Under:			Aggregate Agricultural & Timber Tax Relief
						Current	Ag2School	Current	Ag2School	Current	Ag2School	Difference	
						196	Rosemount-Apple Valley-Eagar	167,521,995	1,094,946	7,665,530	4.576%	57.77	
623	Roseville	62,189,916	1,456	3,045,873	4.898%	61.84	61.84	942.81	942.81	244.88	146.93	(97.95)	29
850	Rothsay	3,782,567	3,009,208	1,234,912	32.647%	412.21	412.21	6,284.64	6,284.64	1,632.37	979.42	(652.95)	392,972
2907	Round Lake-Brewster	6,169,125	5,250,619	32,588	0.528%	6.67	6.67	101.69	101.69	26.41	15.85	(10.56)	11,094
485	Royalton	3,414,650	1,092,831	1,350,017	39.536%	499.18	499.18	7,610.69	7,610.69	1,976.80	1,186.08	(790.72)	172,825
2902	RTR Public Schools	8,925,199	7,047,373	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
139	Rush City	4,565,949	615,582	1,304,920	28.579%	360.84	360.84	5,501.53	5,501.53	1,428.97	857.38	(571.59)	70,372
239	Rushford-Peterson	5,547,825	3,151,040	1,322,541	23.839%	300.99	300.99	4,588.99	4,588.99	1,191.95	715.17	(476.78)	300,469
282	Saint Anthony-New Brighton	10,299,728	0	1,734,912	16.844%	212.68	212.68	3,242.52	3,242.52	842.21	505.33	(336.88)	-
858	Saint Charles	6,234,926	2,727,241	729,065	11.693%	147.64	147.64	2,250.95	2,250.95	584.66	350.80	(233.86)	127,561
75	Saint Clair	4,421,247	2,473,427	779,038	17.620%	222.47	222.47	3,391.91	3,391.91	881.02	528.61	(352.41)	174,330
742	Saint Cloud	75,911,529	2,258,274	20,226,822	26.645%	336.42	336.42	5,129.21	5,129.21	1,332.26	799.36	(532.91)	240,689
15	Saint Francis	28,198,053	961,198	1,741,941	6.178%	78.00	78.00	1,189.17	1,189.17	308.88	185.33	(123.55)	23,751
840	Saint James	10,341,884	7,840,437	1,495,331	14.459%	182.56	182.56	2,783.35	2,783.35	722.95	433.77	(289.18)	453,459
2142	Saint Louis County	30,978,438	5,168,069	3,045,860	9.832%	124.14	124.14	1,892.70	1,892.70	491.61	294.97	(196.64)	203,254
283	Saint Louis Park	58,553,991	0	6,571,328	11.223%	141.70	141.70	2,160.37	2,160.37	561.13	336.68	(224.45)	-
885	Saint Michael-Albertville	19,000,520	595,870	8,081,951	42.535%	537.05	537.05	8,188.07	8,188.07	2,126.77	1,276.06	(850.71)	101,382
625	Saint Paul	247,071,379	1,568	31,399,788	12.709%	160.46	160.46	2,446.44	2,446.44	635.44	381.26	(254.18)	80
508	Saint Peter	11,429,466	3,354,977	2,402,835	21.023%	265.44	265.44	4,046.96	4,046.96	1,051.16	630.69	(420.46)	282,129
748	Sartell	15,002,398	441,085	4,450,945	29.668%	374.59	374.59	5,711.13	5,711.13	1,483.41	890.05	(593.36)	52,345
743	Sauk Centre	9,529,328	3,067,963	819,167	8.596%	108.54	108.54	1,654.78	1,654.78	429.81	257.89	(171.93)	105,492
47	Sauk Rapids	16,984,331	1,380,994	4,546,970	26.772%	338.02	338.02	5,153.53	5,153.53	1,338.58	803.15	(535.43)	147,885
820	Sebeka	2,630,199	1,402,885	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
720	Shakopee	51,620,537	1,118,468	19,551,830	37.876%	478.22	478.22	7,291.14	7,291.14	1,893.80	1,136.28	(757.52)	169,453
2310	Sibley East	12,248,457	8,271,566	2,563,444	20.929%	264.25	264.25	4,028.78	4,028.78	1,046.44	627.86	(418.57)	692,453
84	Sleepy Eye	8,982,947	6,445,237	349,813	3.894%	49.17	49.17	749.63	749.63	194.71	116.83	(77.88)	100,396
363	South Koochiching	1,529,327	935,271	214,419	14.021%	177.02	177.02	2,698.95	2,698.95	701.03	420.62	(280.41)	52,452
6	South St. Paul	15,340,592	0	2,538,518	16.548%	208.93	208.93	3,185.44	3,185.44	827.39	496.43	(330.95)	-
833	South Washington	105,596,862	1,422,888	29,612,864	28.043%	354.07	354.07	5,398.34	5,398.34	1,402.17	841.30	(560.87)	159,610
500	Southland	9,021,303	7,068,998	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
297	Spring Grove	2,494,149	1,534,994	30,080	1.206%	15.23	15.23	232.16	232.16	60.30	36.18	(24.12)	7,405
16	Spring Lake Park	36,761,425	0	9,193,117	25.008%	315.74	315.74	4,813.95	4,813.95	1,250.38	750.23	(500.15)	-
85	Springfield	6,692,406	5,292,435	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
2170	Staples-Motley	9,261,841	2,146,658	204,337	2.206%	27.86	27.86	424.70	424.70	110.31	66.19	(44.12)	18,944
2856	Stephen-Argyle Central	10,617,777	7,615,589	166,278	1.566%	19.77	19.77	301.46	301.46	78.30	46.98	(31.32)	47,705
534	Stewartville	10,258,875	3,618,069	2,162,434	21.079%	266.14	266.14	4,057.64	4,057.64	1,053.93	632.36	(421.57)	305,056
834	Stillwater	92,578,036	2,014,896	4,594,260	4.963%	62.66	62.66	955.30	955.30	248.13	148.88	(99.25)	39,996
486	Swanville	2,126,066	668,255	432,689	20.352%	256.96	256.96	3,917.69	3,917.69	1,017.58	610.55	(407.03)	54,400
564	Thief River Falls	12,559,097	3,540,295	3,132,904	24.945%	314.96	314.96	4,801.97	4,801.97	1,247.26	748.36	(498.91)	353,255
2904	Tracy Area	13,728,906	10,014,552	238,748	1.739%	21.96	21.96	334.76	334.76	86.95	52.17	(34.78)	69,662
2905	Tri-City United	13,406,410	4,843,780	3,865,165	28.831%	364.02	364.02	5,549.91	5,549.91	1,441.54	864.92	(576.61)	558,599
2358	Tri-County	2,569,381	1,756,001	207,369	8.071%	101.90	101.90	1,553.63	1,553.63	403.54	242.12	(161.42)	56,689
2125	Triton	11,333,847	7,607,436	886,081	7.818%	98.71	98.71	1,504.97	1,504.97	390.90	234.54	(156.36)	237,900
458	Truman	6,876,868	5,904,694	95,613	1.390%	17.55	17.55	267.64	267.64	69.52	41.71	(27.81)	32,839



MDE Code	Name	Total Tax Capacity (Net)	Agric. Land & Timber Tax Capacity	Current Law Debt Levy	Current Law Debt Tax Rate	Debt Tax on a \$150,000 Homestead Under:		Debt Tax on a \$1 Million Business Under:		Debt Tax on \$1 Million Homestead Agricultural Land Under:			Aggregate Agricultural & Timber Tax Relief
						Current	Ag2School	Current	Ag2School	Current	Ag2School	Difference	
914	Ulen-Hitterdal	3,877,365	2,952,210	543,641	14.021%	177.03	177.03	2,699.02	2,699.02	701.04	420.63	(280.42)	165,570
550	Underwood	3,278,012	980,479	611,074	18.642%	235.37	235.37	3,588.51	3,588.51	932.08	559.25	(372.83)	73,111
2134	United South Central	13,655,982	11,355,942	2,101,368	15.388%	194.29	194.29	2,962.17	2,962.17	769.39	461.64	(307.76)	698,976
487	Upsala	1,681,758	590,907	670,554	39.872%	503.43	503.43	7,675.40	7,675.40	1,993.61	1,196.17	(797.44)	94,243
818	Verndale	1,414,142	605,965	378,367	26.756%	337.82	337.82	5,150.51	5,150.51	1,337.80	802.68	(535.12)	64,853
706	Virginia	6,245,909	213,385	85,217	1.364%	17.23	17.23	262.64	262.64	68.22	40.93	(27.29)	1,165
811	Wabasha-Kellogg	6,274,238	1,467,378	769,327	12.262%	154.82	154.82	2,360.37	2,360.37	613.08	367.85	(245.23)	71,970
640	Wabasso	9,127,751	7,889,068	692,722	7.589%	95.82	95.82	1,460.92	1,460.92	379.46	227.68	(151.78)	239,487
110	Waconia	24,967,956	1,735,995	6,941,717	27.803%	351.03	351.03	5,351.98	5,351.98	1,390.13	834.08	(556.05)	193,060
2155	Wadena-Deer Creek	4,322,585	1,174,393	511,994	11.845%	149.55	149.55	2,280.09	2,280.09	592.23	355.34	(236.89)	55,641
113	Walker-Hackensack-Akeley	19,367,354	1,637,549	1,277,265	6.595%	83.27	83.27	1,269.53	1,269.53	329.75	197.85	(131.90)	43,198
2176	Warren-Alvarado-Oslo	11,904,546	9,982,096	282,289	2.371%	29.94	29.94	456.47	456.47	118.56	71.14	(47.43)	94,681
690	Warroad	4,268,571	661,980	1,830,642	42.887%	541.49	541.49	8,255.66	8,255.66	2,144.33	1,286.60	(857.73)	113,560
829	Waseca	10,839,921	4,074,339	2,724,277	25.132%	317.32	317.32	4,837.89	4,837.89	1,256.59	753.96	(502.64)	409,583
111	Watertown-Mayer	11,461,943	1,988,865	4,781,177	41.713%	526.67	526.67	8,029.85	8,029.85	2,085.67	1,251.40	(834.27)	331,840
2143	Waterville-Elysian-Morristw.	8,755,645	2,933,360	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
435	Waubun	5,406,977	2,260,553	775,445	14.342%	181.08	181.08	2,760.75	2,760.75	717.08	430.25	(286.83)	129,679
284	Wayzata	127,917,796	379,312	16,200,601	12.665%	159.91	159.91	2,437.98	2,437.98	633.24	379.95	(253.30)	19,216
2342	West Central Area	13,285,418	10,398,635	134,591	1.013%	12.79	12.79	195.02	195.02	50.65	30.39	(20.26)	42,138
197	West Saint Paul	61,321,812	22,575	4,278,628	6.977%	88.10	88.10	1,343.14	1,343.14	348.87	209.32	(139.55)	630
2898	Westbrook-Walnut Grove	9,961,980	8,842,692	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
277	Westonka	34,336,020	256,749	2,558,535	7.451%	94.08	94.08	1,434.41	1,434.41	372.57	223.54	(149.03)	7,653
803	Wheaton Area	10,699,365	9,570,189	296,574	2.772%	35.00	35.00	533.59	533.59	138.59	83.16	(55.44)	106,110
624	White Bear Lake	72,370,038	368,255	4,950,892	6.841%	86.38	86.38	1,316.91	1,316.91	342.05	205.23	(136.82)	10,077
347	Willmar	23,624,408	5,635,398	3,728,949	15.784%	199.29	199.29	3,038.48	3,038.48	789.22	473.53	(315.69)	355,803
577	Willow River	3,139,702	817,520	393,376	12.529%	158.19	158.19	2,411.85	2,411.85	626.45	375.87	(250.58)	40,971
177	Windom	9,978,651	6,350,311	1,082,018	10.843%	136.91	136.91	2,087.34	2,087.34	542.17	325.30	(216.87)	275,434
2609	Win-E-Mac	4,776,732	1,928,315	748,509	15.670%	197.85	197.85	3,016.45	3,016.45	783.49	470.10	(313.40)	120,866
861	Winona Area Public	29,630,458	2,850,060	2,187,726	7.383%	93.22	93.22	1,421.30	1,421.30	369.17	221.50	(147.67)	84,172
518	Worthington	17,766,536	9,324,191	1,546,205	8.703%	109.88	109.88	1,675.31	1,675.31	435.15	261.09	(174.06)	324,590
100	Wrenshall	3,209,089	380,524	357,338	11.135%	140.59	140.59	2,143.52	2,143.52	556.76	334.06	(222.70)	16,949
2190	Yellow Medicine East	16,744,452	12,942,945	947,189	5.657%	71.42	71.42	1,088.92	1,088.92	282.84	169.70	(113.13)	292,859
2805	Zumbrota-Mazepa	7,957,841	2,930,470	1,359,577	17.085%	215.71	215.71	3,288.81	3,288.81	854.24	512.54	(341.70)	200,265

\*Total agricultural homestead land in this school district is less than \$1 million, so there is no single property with agricultural homestead land value of \$1 million in this district.