

Ag2School Debt Service Credit Proposal

MREA

July 20, 2018

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

Under Ag2School Debt Service Credit, the general school debt service tax rate is the same as under previous law, so there would be no change in debt service property taxes relative to previous law for all classes of property with the exception of agricultural land and timber and managed forest land properties that receive the Ag2School credit. For agricultural and timber land, 40% 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	\$36,351,864

← 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 2017 assessment (corresponding to taxes payable in 2018).
- **Agricultural Land & Timber Tax Capacity.** Total tax capacity of all agricultural land (excluding the house, garage, and 1 acre) and managed forest land (timber) eligible for the Ag2School tax credit, as defined by the Minnesota Department of Revenue.
- **Debt Levy.** Projected school general debt service levy for taxes payable in 2018.
- **Debt Tax Rates.** Estimated 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 Previous Law.** Estimated school general debt tax under previous 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 for a residential homestead with a \$150,000 market value with Ag2School tax credit (same as previous law).
- **Debt Tax on a \$500,000 Business Under Previous Law.** Estimated school general debt tax under previous law for a commercial/industrial property with a \$500,000 market value.
- **Debt Tax on a \$500,000 Business Under Ag2School Tax Credit.** Estimated school general debt tax for a commercial/industrial property with a \$500,000 market value with Ag2School tax credit (same as previous law).
- **Debt Tax on \$500,000 Agricultural Land Under Previous Law.** Estimated school general debt tax under previous law for agricultural homestead land with a \$500,000 market value.
- **Debt Tax on \$500,000 Agricultural Land Under Ag2School Tax Credit.** Estimated school general debt tax for agricultural homestead land with a \$500,000 market value with Ag2School tax credit.
- **Debt Tax on \$500,000 Agricultural Land: Difference.** Difference between estimated debt tax under previous law versus Ag2School for \$500,000 agricultural homestead land.
- **Aggregate Agricultural & Timber Tax Relief.** Estimated total property tax reduction for all agricultural and managed forest land in the district under Ag2School relative to current law.

School Bond Debt Taxes Under Current Law and Ag2School Tax Credit

2017 Tax Base, Projected Pay 2018 School Debt Levies, and Approximate School Debt Taxes for Selected Properties Under Previous Law and Ag2School

See cover page for additional explanation and column description

*Total homestead agricultural land taxable market value in this school district is less than \$500,000, so there is no single property with agricultural homestead land value of \$500,000 in this district. The debt tax on a \$500,000 property shown here is calculated based on the school district's debt tax rate.

MDE Code	Name	Total Tax Capacity (Net)	Agric. Land & Timber Tax Capacity	Debt Levy	Debt Tax Rate	Estimated Debt Tax on a \$150,000 Homestead Under:		Estimated Debt Tax on a \$500,000 Business Under:		Estimated Debt Tax on \$500,000 Homestead Agricultural Land Under:			Estimated Aggregate Agricultural & Timber Tax Relief
						Previous Law	Ag2School	Previous Law	Ag2School	Previous Law	Ag2School	Difference	
						2854	Ada-Borup	6,994,711	5,952,408	504,699	7.215%	91.10	
511	Adrian	7,883,576	6,574,404	563,789	7.151%	90.29	90.29	661.51	661.51	178.79	107.27	(71.51)	188,066
1	Aitkin	16,502,802	2,557,429	119,301	0.723%	9.13	9.13	66.87	66.87	18.07	10.84	(7.23)	7,395
745	Albany	9,875,919	1,746,473	2,315,404	23.445%	296.02	296.02	2,168.66	2,168.66	586.12	351.67	(234.45)	163,784
241	Albert Lea	19,061,981	4,956,775	609,661	3.198%	40.38	40.38	295.84	295.84	79.96	47.97	(31.98)	63,413
242	Alden	3,231,337	2,462,697	510,787	15.807%	199.58	199.58	1,462.17	1,462.17	395.18	237.11	(158.07)	155,714
206	Alexandria	45,620,991	2,818,797	6,966,446	15.270%	192.80	192.80	1,412.50	1,412.50	381.76	229.05	(152.70)	172,175
876	Annandale	16,858,085	1,363,050	2,360,249	14.001%	176.77	176.77	1,295.06	1,295.06	350.02	210.01	(140.01)	76,335
11	Anoka-Hennepin	245,543,661	636,745	14,960,915	6.093%	76.93	76.93	563.60	563.60	152.32	91.39	(60.93)	15,519
261	Ashby	2,502,895	1,017,917	527,148	21.062%	265.92	265.92	1,948.19	1,948.19	526.54	315.92	(210.62)	85,756
2396	Atwater-Cosmos-Grove City	13,899,004	8,878,714	179,843	1.294%	16.34	16.34	119.69	119.69	32.35	19.41	(12.94)	45,954
492	Austin	17,440,582	3,400,649	2,348,506	13.466%	170.02	170.02	1,245.58	1,245.58	336.64	201.99	(134.66)	183,169
676	Badger	965,567	647,542	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
162	Bagley	5,229,935	1,348,397	203,763	3.896%	49.19	49.19	360.39	360.39	97.40	58.44	(38.96)	21,014
146	Barnesville	8,530,422	4,896,529	124,568	1.460%	18.44	18.44	135.08	135.08	36.51	21.90	(14.60)	28,601
91	Barnum	3,150,373	668,121	192,523	6.111%	77.16	77.16	565.28	565.28	152.78	91.67	(61.11)	16,332
542	Battle Lake	13,213,640	1,400,130	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
726	Becker	24,989,180	994,831	3,587,989	14.358%	181.29	181.29	1,328.13	1,328.13	358.95	215.37	(143.58)	57,136
2364	Belgrade-Brooten-Elrosa	7,275,916	4,367,545	290,708	3.995%	50.45	50.45	369.58	369.58	99.89	59.93	(39.95)	69,802
716	Belle Plaine	11,626,850	2,419,283	3,754,139	32.289%	407.67	407.67	2,986.69	2,986.69	807.21	484.33	(322.89)	312,460
31	Bemidji	35,754,709	2,196,651	3,207,508	8.971%	113.27	113.27	829.81	829.81	224.27	134.56	(89.71)	78,823
777	Benson	13,989,421	9,695,870	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
786	Bertha-Hewitt	1,462,626	849,157	613,094	41.917%	529.25	529.25	3,877.36	3,877.36	1,047.93	628.76	(419.17)	142,378
727	Big Lake	14,776,607	266,502	4,336,610	29.348%	370.55	370.55	2,714.67	2,714.67	733.70	440.22	(293.48)	31,285
2534	Bird Is.-Olivia-Lake Lillian	11,564,786	8,483,006	411,841	3.561%	44.96	44.96	329.41	329.41	89.03	53.42	(35.61)	120,838
32	Blackduck	3,181,081	812,194	309,672	9.735%	122.91	122.91	900.47	900.47	243.37	146.02	(97.35)	31,626
756	Blooming Prairie	7,228,911	4,964,137	1,139,139	15.758%	198.96	198.96	1,457.62	1,457.62	393.95	236.37	(157.58)	312,902
271	Bloomington	144,620,418	4,564	10,249,661	7.087%	89.48	89.48	655.57	655.57	177.18	106.31 *	(70.87)	129
2860	Blue Earth Area	16,542,506	12,165,684	427,763	2.586%	32.65	32.65	239.19	239.19	64.65	38.79	(25.86)	125,834
314	Braham	4,373,321	898,336	688,363	15.740%	198.73	198.73	1,455.95	1,455.95	393.50	236.10	(157.40)	56,559
181	Brainerd	57,326,776	2,405,378	6,176,908	10.775%	136.04	136.04	996.68	996.68	269.37	161.62	(107.75)	103,671
2908	Brandon-Evansville	5,872,095	2,151,404	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
846	Breckenridge	9,982,308	7,157,692	741,719	7.430%	93.82	93.82	687.31	687.31	185.76	111.46	(74.30)	212,736
286	Brooklyn Center	8,264,087	0	1,883,681	22.794%	287.79	287.79	2,108.41	2,108.41	569.84	341.90 *	(227.94)	-

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						Previous Law	Ag2School	Previous Law	Ag2School	Previous Law	Ag2School	Difference	
						787	Browerville	1,838,331	707,623	324,135	17.632%	222.62	
801	Browns Valley	1,457,296	991,536	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
877	Buffalo	33,931,673	2,082,677	5,334,875	15.722%	198.51	198.51	1,454.32	1,454.32	393.06	235.84	(157.22)	130,979
2159	Buffalo Lake-Hector	12,509,327	10,074,317	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
191	Burnsville	80,296,502	29,841	9,069,587	11.295%	142.61	142.61	1,044.80	1,044.80	282.38	169.43 *	(112.95)	1,348
836	Butterfield	3,416,108	2,943,938	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
531	Byron	9,468,908	1,441,800	3,367,400	35.563%	449.01	449.01	3,289.55	3,289.55	889.07	533.44	(355.63)	205,097
299	Caledonia	6,026,079	2,644,395	841,884	13.971%	176.39	176.39	1,292.29	1,292.29	349.27	209.56	(139.71)	147,776
911	Cambridge-Isanti	23,797,015	1,773,014	5,147,501	21.631%	273.11	273.11	2,000.86	2,000.86	540.77	324.46	(216.31)	153,407
852	Campbell-Tintah	7,193,006	6,578,816	250,630	3.484%	43.99	43.99	322.30	322.30	87.11	52.27	(34.84)	91,692
891	Canby	7,438,115	6,032,358	477,687	6.422%	81.09	81.09	594.05	594.05	160.55	96.33	(64.22)	154,963
252	Cannon Falls	10,908,760	2,464,938	1,976,339	18.117%	228.75	228.75	1,675.82	1,675.82	452.92	271.75	(181.17)	178,629
93	Carlton	4,840,908	360,327	67,180	1.388%	17.52	17.52	128.37	128.37	34.69	20.82	(13.88)	2,000
115	Cass Lake-Bena	8,874,710	392,273	2,160,269	24.342%	307.34	307.34	2,251.62	2,251.62	608.55	365.13	(243.42)	38,195
2754	Cedar Mountain	8,131,033	6,588,752	699,183	8.599%	108.57	108.57	795.40	795.40	214.97	128.98	(85.99)	226,625
12	Centennial	35,908,183	107,069	6,260,601	17.435%	220.13	220.13	1,612.74	1,612.74	435.88	261.53	(174.35)	7,467
112	Chaska	82,512,089	1,485,746	17,172,492	20.812%	262.77	262.77	1,925.12	1,925.12	520.30	312.18	(208.12)	123,686
227	Chatfield	6,777,487	3,190,934	1,700,526	25.091%	316.80	316.80	2,320.90	2,320.90	627.27	376.36	(250.91)	320,252
2144	Chisago Lakes Area	22,478,874	1,169,329	4,447,461	19.785%	249.81	249.81	1,830.12	1,830.12	494.63	296.78	(197.85)	92,541
695	Chisholm	2,901,628	147,256	237,215	8.175%	103.22	103.22	756.21	756.21	204.38	122.63	(81.75)	4,815
771	Chokio-Alberta	6,750,943	5,956,643	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
2311	Clearbrook-Gonvick	9,416,636	1,402,092	774,601	8.226%	103.86	103.86	760.89	760.89	205.65	123.39	(82.26)	46,134
391	Cleveland	5,065,690	1,657,311	110,963	2.190%	27.66	27.66	202.62	202.62	54.76	32.86	(21.90)	14,521
592	Climax	3,291,427	3,009,377	62,663	1.904%	24.04	24.04	176.10	176.10	47.60	28.56	(19.04)	22,917
2888	Clinton-Graceville-Beardsley	11,028,412	9,485,800	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
94	Cloquet	10,786,853	225,074	3,275,819	30.369%	383.43	383.43	2,809.10	2,809.10	759.22	455.53	(303.69)	27,341
13	Columbia Heights	23,182,542	0	2,229,152	9.616%	121.41	121.41	889.45	889.45	240.39	144.23 *	(96.16)	-
81	Comfrey	4,354,880	3,968,337	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
166	Cook County	16,229,421	1,465,763	773,443	4.766%	60.17	60.17	440.83	440.83	119.14	71.49	(47.66)	27,941
95	Cromwell-Wright	2,241,964	504,190	368,855	16.452%	207.73	207.73	1,521.84	1,521.84	411.31	246.78	(164.52)	33,180
593	Crookston	12,268,070	6,634,381	856,228	6.979%	88.12	88.12	645.59	645.59	174.48	104.69	(69.79)	185,214
182	Crosby-Ironton	20,188,534	1,231,127	1,619,035	8.020%	101.26	101.26	741.81	741.81	200.49	120.29	(80.20)	39,492
466	Dassel-Cokato	10,802,804	2,848,991	901,784	8.348%	105.40	105.40	772.16	772.16	208.69	125.22	(83.48)	95,130
378	Dawson-Boyd	7,060,623	5,676,761	431,964	6.118%	77.24	77.24	565.91	565.91	152.95	91.77	(61.18)	138,920
317	Deer River	8,548,251	887,173	1,235,944	14.458%	182.55	182.55	1,337.41	1,337.41	361.46	216.88	(144.58)	51,309
879	Delano	15,756,514	1,111,230	4,963,018	31.498%	397.70	397.70	2,913.58	2,913.58	787.45	472.47	(314.98)	140,007
22	Detroit Lakes	25,909,484	1,630,092	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
2164	Dilworth-Glyndon-Felton	9,781,767	4,791,700	775,665	7.930%	100.12	100.12	733.50	733.50	198.24	118.95	(79.30)	151,987
533	Dover-Eyota	5,204,363	2,130,474	1,475,848	28.358%	358.05	358.05	2,623.11	2,623.11	708.95	425.37	(283.58)	241,663
709	Duluth	79,774,738	656,133	18,267,631	22.899%	289.12	289.12	2,118.16	2,118.16	572.48	343.49	(228.99)	60,099
2759	Eagle Valley	1,744,411	865,045	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
2580	East Central	5,480,091	1,636,505	1,515,564	27.656%	349.18	349.18	2,558.16	2,558.16	691.40	414.84	(276.56)	181,036
595	East Grand Forks	13,104,269	4,510,261	1,419,115	10.829%	136.73	136.73	1,001.72	1,001.72	270.74	162.44	(108.29)	195,374
272	Eden Prairie	105,058,940	44,914	5,133,160	4.886%	61.69	61.69	451.95	451.95	122.15	73.29	(48.86)	878

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						Previous Law	Ag2School	Previous Law	Ag2School	Previous Law	Ag2School	Difference	
						463	Eden Valley-Watkins	5,757,721	1,588,246	1,356,372	23.557%	297.44	
581	Edgerton	5,113,599	4,001,934	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
273	Edina	106,918,870	0	15,089,280	14.113%	178.19	178.19	1,305.44	1,305.44	352.82	211.69 *	(141.13)	-
728	Elk River	80,225,456	1,390,366	22,183,386	27.651%	349.13	349.13	2,557.75	2,557.75	691.28	414.77	(276.51)	153,782
514	Ellsworth	3,685,963	3,401,297	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
696	Ely	6,844,645	621,136	270,631	3.954%	49.92	49.92	365.74	365.74	98.85	59.31 *	(39.54)	9,824
99	Esko	5,539,574	195,850	734,310	13.256%	167.37	167.37	1,226.15	1,226.15	331.39	198.84	(132.56)	10,385
2154	Eveleth-Gilbert	5,611,244	296,461	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
2752	Fairmont Area	14,798,397	5,181,510	2,340,632	15.817%	199.70	199.70	1,463.05	1,463.05	395.42	237.25	(158.17)	327,820
656	Faribault	27,369,178	4,343,161	1,802,431	6.586%	83.15	83.15	609.17	609.17	164.64	98.78	(65.86)	114,410
192	Farmington	35,646,903	1,877,550	14,406,622	40.415%	510.28	510.28	3,738.37	3,738.37	1,010.37	606.22	(404.15)	303,523
544	Fergus Falls	20,422,134	4,037,084	2,878,254	14.094%	177.95	177.95	1,303.68	1,303.68	352.34	211.41	(140.94)	227,591
599	Fertile-Beltrami	5,650,188	2,832,781	576,303	10.200%	128.78	128.78	943.47	943.47	254.99	153.00	(102.00)	115,574
2198	Fillmore Central	7,881,597	4,908,393	560,565	7.112%	89.80	89.80	657.89	657.89	177.81	106.68	(71.12)	139,640
600	Fisher	4,485,920	3,850,098	237,867	5.303%	66.95	66.95	490.48	490.48	132.56	79.54	(53.03)	81,661
698	Floodwood	5,190,119	490,998	541,446	10.432%	131.72	131.72	964.98	964.98	260.81	156.48	(104.32)	20,489
51	Foley	7,476,036	2,353,377	3,191,351	42.688%	538.98	538.98	3,948.62	3,948.62	1,067.19	640.32	(426.88)	401,841
831	Forest Lake	57,850,496	1,417,897	9,022,470	15.596%	196.92	196.92	1,442.65	1,442.65	389.90	233.94	(155.96)	88,455
601	Fosston	3,994,665	1,747,177	444,326	11.123%	140.44	140.44	1,028.88	1,028.88	278.07	166.84	(111.23)	77,735
323	Franconia	310,210	36,320	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
23	Frazee-Vergas	8,032,625	1,466,077	831,903	10.357%	130.76	130.76	957.98	957.98	258.91	155.35	(103.57)	60,734
14	Fridley	15,416,950	0	3,347,092	21.710%	274.12	274.12	2,008.22	2,008.22	542.76	325.66 *	(217.10)	-
505	Fulda	8,284,182	7,373,894	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
2365	Gibbon-Fairfax-Winthrop	17,216,361	13,275,301	313,559	1.821%	23.00	23.00	168.47	168.47	45.53	27.32	(18.21)	96,712
2859	Glencoe-Silver Lake	14,609,875	5,883,486	1,403,522	9.607%	121.29	121.29	888.62	888.62	240.17	144.10	(96.07)	226,083
2886	Glenville-Emmons	5,617,056	3,687,731	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
253	Goodhue	4,947,054	2,811,149	424,130	8.573%	108.25	108.25	793.04	793.04	214.33	128.60	(85.73)	96,404
561	Goodridge	2,127,544	1,847,743	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
2536	Granada-Huntley-East Chain	7,605,613	6,692,516	376,532	4.951%	62.51	62.51	457.94	457.94	123.77	74.26	(49.51)	132,531
495	Grand Meadow	4,410,106	3,351,781	972,617	22.054%	278.46	278.46	2,040.02	2,040.02	551.36	330.81	(220.54)	295,684
318	Grand Rapids	43,365,272	4,194,522	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
2683	Greenbush-Middle River	2,910,207	1,941,604	30,488	1.048%	13.23	13.23	96.91	96.91	26.19	15.71	(10.48)	8,136
316	Greenway	6,900,995	688,639	545,964	7.911%	99.89	99.89	731.80	731.80	197.78	118.67	(79.11)	21,792
447	Grygla-Gatzke	1,747,484	1,356,970	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
768	Hancock	3,227,991	2,553,027	427,061	13.230%	167.04	167.04	1,223.77	1,223.77	330.75	198.45	(132.30)	135,106
200	Hastings	38,116,349	3,492,730	4,629,567	12.146%	153.35	153.35	1,123.49	1,123.49	303.65	182.19	(121.46)	169,689
150	Hawley	6,305,506	1,837,662	803,565	12.744%	160.90	160.90	1,178.81	1,178.81	318.60	191.16	(127.44)	93,676
203	Hayfield	8,885,685	5,844,792	1,513,040	17.028%	214.99	214.99	1,575.07	1,575.07	425.70	255.42	(170.28)	398,097
402	Hendricks	2,388,380	1,590,740	175,881	7.364%	92.98	92.98	681.17	681.17	184.10	110.46	(73.64)	46,857
545	Henning	4,649,027	1,098,960	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
264	Herman-Norcross	5,463,590	4,738,707	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
700	Hermantown	15,635,647	413,405	3,394,048	21.707%	274.07	274.07	2,007.91	2,007.91	542.68	325.61	(217.07)	35,895
330	Heron Lake-Okabena	6,443,998	5,019,792	266,751	4.140%	52.27	52.27	382.91	382.91	103.49	62.09	(41.40)	83,118
701	Hibbing	11,066,547	526,501	377,752	3.413%	43.10	43.10	315.74	315.74	85.34	51.20	(34.13)	7,189

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						Previous Law	Ag2School	Previous Law	Ag2School	Previous Law	Ag2School	Difference	
						2	Hill City	1,323,987	384,747	336,533	25.418%	320.93	
671	Hills-Beaver Creek	6,701,078	5,676,934	754,316	11.257%	142.13	142.13	1,041.24	1,041.24	281.42	168.85	(112.57)	255,613
2165	Hinckley-Finlayson	7,403,677	1,582,890	1,428,788	19.298%	243.66	243.66	1,785.10	1,785.10	482.46	289.48	(192.98)	122,189
738	Holdingford	4,504,867	1,323,169	313,096	6.950%	87.75	87.75	642.89	642.89	173.75	104.25	(69.50)	36,785
270	Hopkins	121,823,849	0	13,390,536	10.992%	138.78	138.78	1,016.73	1,016.73	274.79	164.88 *	(109.92)	-
294	Houston	3,341,866	1,768,970	95,164	2.848%	35.95	35.95	263.40	263.40	71.19	42.71	(28.48)	20,149
2687	Howard Lake-Waverly-Winsted	9,133,931	1,945,510	2,978,610	32.610%	411.74	411.74	3,016.46	3,016.46	815.26	489.16	(326.10)	253,775
423	Hutchinson	16,982,108	3,359,620	2,710,705	15.962%	201.54	201.54	1,476.50	1,476.50	399.05	239.43	(159.62)	214,507
361	International Falls	7,686,058	723,068	287,540	3.741%	47.23	47.23	346.05	346.05	93.53	56.12	(37.41)	10,820
199	Inver Grove-Pine Bend	32,365,148	47,658	4,389,595	13.563%	171.24	171.24	1,254.55	1,254.55	339.07	203.44	(135.63)	2,585
473	Isle	5,041,835	715,431	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
403	Ivanhoe	3,434,819	2,640,486	764,884	22.269%	281.16	281.16	2,059.84	2,059.84	556.71	334.03	(222.69)	235,199
2895	Jackson County Central	21,213,530	14,641,576	1,399,433	6.597%	83.29	83.29	610.21	610.21	164.92	98.95	(65.97)	386,355
2835	Janesville-Waldorf-Pemberton	9,206,235	5,740,058	222,261	2.414%	30.48	30.48	223.32	223.32	60.36	36.21	(24.14)	55,432
717	Jordan	12,603,556	1,256,712	3,431,574	27.227%	343.77	343.77	2,518.50	2,518.50	680.68	408.41	(272.27)	136,866
204	Kasson-Mantorville	9,318,615	2,387,956	3,429,145	36.799%	464.62	464.62	3,403.90	3,403.90	919.97	551.98	(367.99)	351,496
36	Kelliher	1,178,259	457,218	392,903	33.346%	421.03	421.03	3,084.51	3,084.51	833.65	500.19	(333.46)	60,986
2172	Kenyon-Wanamingo	9,877,578	5,942,965	1,737,226	17.588%	222.06	222.06	1,626.85	1,626.85	439.69	263.81	(175.88)	418,089
775	Kerkhoven-Murdock-Sunburg	8,676,017	7,065,454	736,996	8.495%	107.25	107.25	785.75	785.75	212.37	127.42	(84.95)	240,074
739	Kimball	5,553,432	1,574,340	836,924	15.070%	190.28	190.28	1,394.01	1,394.01	376.76	226.06	(150.70)	94,904
2137	Kingsland	7,076,370	4,224,615	980,628	13.858%	174.97	174.97	1,281.84	1,281.84	346.44	207.87	(138.58)	234,175
2171	Kittson Central	10,468,364	5,810,993	404,783	3.867%	48.82	48.82	357.67	357.67	96.67	58.00	(38.67)	89,878
2853	Lac Qui Parle Valley	17,317,198	14,327,822	109,362	0.632%	7.97	7.97	58.42	58.42	15.79	9.47	(6.32)	36,193
300	LaCrescent-Hokah	7,378,701	733,209	685,140	9.285%	117.24	117.24	858.90	858.90	232.13	139.28	(92.85)	27,232
404	Lake Benton	4,475,587	3,105,307	200,084	4.471%	56.45	56.45	413.53	413.53	111.76	67.06	(44.71)	55,530
813	Lake City	11,732,881	3,327,512	1,920,417	16.368%	206.66	206.66	1,514.02	1,514.02	409.20	245.52	(163.68)	217,856
2071	Lake Crystal-Wellcome-Mem.	12,559,603	7,413,900	1,639,803	13.056%	164.85	164.85	1,207.70	1,207.70	326.40	195.84	(130.56)	387,189
390	Lake of the Woods	4,874,797	1,040,572	1,105,173	22.671%	286.25	286.25	2,097.08	2,097.08	566.78	340.07	(226.71)	94,364
2889	Lake Park-Audubon	12,607,586	2,447,330	1,294,839	10.270%	129.67	129.67	950.00	950.00	256.76	154.05	(102.70)	100,539
381	Lake Superior	22,013,155	3,097,468	2,492,197	11.321%	142.94	142.94	1,047.23	1,047.23	283.03	169.82	(113.21)	140,271
2167	Lakeview	7,512,950	5,525,299	1,303,629	17.352%	219.08	219.08	1,605.04	1,605.04	433.79	260.28	(173.52)	383,495
194	Lakeville	79,307,440	1,269,410	16,187,964	20.412%	257.72	257.72	1,888.08	1,888.08	510.29	306.17	(204.12)	103,643
356	Lancaster	1,553,062	1,191,083	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
229	Lanesboro	3,169,063	1,923,540	123,901	3.910%	49.36	49.36	361.65	361.65	97.74	58.65	(39.10)	30,082
306	Laporte	2,451,671	363,888	487,321	19.877%	250.97	250.97	1,838.63	1,838.63	496.93	298.16	(198.77)	28,932
499	LeRoy-Ostrander	4,885,123	3,828,755	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
424	Lester Prairie	2,848,041	817,517	144,174	5.062%	63.92	63.92	468.26	468.26	126.56	75.93	(50.62)	16,554
2397	LeSueur-Henderson	10,006,509	4,129,573	1,311,789	13.109%	165.52	165.52	1,212.62	1,212.62	327.73	196.64	(131.09)	216,544
857	Lewiston-Altura	5,890,958	3,298,126	366,488	6.221%	78.55	78.55	575.46	575.46	155.53	93.32	(62.21)	82,073
465	Litchfield	12,833,378	3,906,157	1,651,181	12.866%	162.45	162.45	1,190.13	1,190.13	321.66	192.99	(128.66)	201,031
482	Little Falls	13,238,073	2,681,309	1,934,596	14.614%	184.51	184.51	1,351.78	1,351.78	365.35	219.21	(146.14)	156,737
362	Littlefork-Big Falls	1,399,230	676,340	339,719	24.279%	306.55	306.55	2,245.81	2,245.81	606.97	364.18	(242.79)	65,683
2753	Long Prairie-Grey Eagle	6,723,211	1,679,248	635,263	9.449%	119.30	119.30	874.01	874.01	236.22	141.73	(94.49)	63,468
2184	Luverne-Magnolia	14,870,769	10,569,316	2,083,947	14.014%	176.94	176.94	1,296.27	1,296.27	350.34	210.21	(140.14)	592,461

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						Previous Law	Ag2School	Previous Law	Ag2School	Previous Law	Ag2School	Difference	
						2527	Norman County West	4,377,540	3,913,884	0	0.000%	0.00	
138	North Branch	17,955,300	1,216,719	4,608,989	25.669%	324.10	324.10	2,374.40	2,374.40	641.73	385.04	(256.69)	124,929
622	North St. Paul-Maplewood	95,522,979	303,648	10,192,641	10.670%	134.72	134.72	987.01	987.01	266.76	160.06	(106.70)	12,960
659	Northfield	27,876,997	3,703,914	5,337,839	19.148%	241.76	241.76	1,771.17	1,771.17	478.70	287.22	(191.48)	283,688
118	Northland Community	15,213,168	1,280,378	1,720,572	11.310%	142.80	142.80	1,046.15	1,046.15	282.74	169.65	(113.10)	57,923
108	Norwood Young America	10,499,294	2,319,048	983,685	9.369%	118.29	118.29	866.64	866.64	234.23	140.54	(93.69)	86,909
333	Ogilvie	2,378,079	713,254	375,376	15.785%	199.30	199.30	1,460.10	1,460.10	394.62	236.77	(157.85)	45,034
480	Onamia	6,919,367	1,122,509	932,279	13.473%	170.12	170.12	1,246.30	1,246.30	336.84	202.10	(134.73)	60,496
278	Orono	40,715,761	763,492	5,670,593	13.927%	175.85	175.85	1,288.27	1,288.27	348.18	208.91	(139.27)	42,533
2903	Ortonville-Bellingham	6,392,421	4,423,254	139,293	2.179%	27.51	27.51	201.56	201.56	54.48	32.69	(21.79)	38,554
213	Osakis	4,782,706	1,404,034	1,078,586	22.552%	284.74	284.74	2,086.04	2,086.04	563.80	338.28	(225.52)	126,654
279	Osseo	182,084,141	964,958	16,702,934	9.173%	115.82	115.82	848.52	848.52	229.33	137.60	(91.73)	35,407
761	Owatonna	28,850,613	5,656,240	6,044,737	20.952%	264.54	264.54	1,938.05	1,938.05	523.80	314.28	(209.52)	474,035
309	Park Rapids	21,413,755	2,925,906	2,762,950	12.903%	162.91	162.91	1,193.50	1,193.50	322.57	193.54	(129.03)	151,008
547	Parkers Prairie	4,010,667	1,442,893	297,080	7.407%	93.52	93.52	685.17	685.17	185.18	111.11	(74.07)	42,751
741	Paynesville	8,509,484	2,494,486	860,855	10.116%	127.73	127.73	935.77	935.77	252.91	151.75	(101.16)	100,941
548	Pelican Rapids	17,174,129	2,424,578	2,117,060	12.327%	155.64	155.64	1,140.25	1,140.25	308.18	184.91	(123.27)	119,551
186	Pequot Lakes	32,245,359	565,564	2,941,018	9.121%	115.16	115.16	843.67	843.67	228.02	136.81	(91.21)	20,633
549	Perham	19,977,385	1,933,918	3,118,918	15.612%	197.12	197.12	1,444.13	1,444.13	390.31	234.18	(156.12)	120,771
484	Pierz	4,889,525	1,762,929	314,272	6.427%	81.15	81.15	594.54	594.54	160.69	96.41	(64.27)	45,325
116	Pillager	10,536,405	909,344	1,056,619	10.028%	126.62	126.62	927.62	927.62	250.71	150.42	(100.28)	36,477
578	Pine City	9,065,799	986,223	1,296,087	14.296%	180.51	180.51	1,322.42	1,322.42	357.41	214.45	(142.96)	56,398
255	Pine Island	8,073,023	1,806,052	2,380,029	29.481%	372.23	372.23	2,727.02	2,727.02	737.03	442.22	(294.81)	212,979
25	Pine Point	0	0	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00*	0.00	-
2174	Pine River-Backus	14,389,585	2,086,423	514,195	3.573%	45.12	45.12	330.54	330.54	89.33	53.60	(35.73)	29,822
2689	Pipestone Area	18,224,190	13,875,171	1,532,127	8.407%	106.15	106.15	777.66	777.66	210.18	126.11	(84.07)	466,600
2899	Plainview-Elgin-Millville	10,656,262	4,707,797	465,785	4.371%	55.19	55.19	404.32	404.32	109.27	65.56	(43.71)	82,311
477	Princeton	16,452,900	1,558,178	3,341,567	20.310%	256.43	256.43	1,878.67	1,878.67	507.75	304.65	(203.10)	126,586
815	Prinsburg	1,453,935	1,011,373	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
719	Prior Lake	59,202,806	473,151	15,038,943	25.402%	320.73	320.73	2,349.72	2,349.72	635.06	381.04	(254.02)	48,077
704	Proctor	11,770,173	478,339	1,487,498	12.638%	159.57	159.57	1,169.00	1,169.00	315.95	189.57	(126.38)	24,181
195	Randolph	5,260,320	1,677,857	569,827	10.833%	136.77	136.77	1,002.01	1,002.01	270.81	162.49	(108.33)	72,702
38	Red Lake	15,005	0	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00*	0.00	-
2906	Red Lake County Central	6,194,565	2,313,288	299,720	4.838%	61.09	61.09	447.56	447.56	120.96	72.58	(48.38)	44,771
630	Red Lake Falls	2,112,501	1,310,966	176,920	8.375%	105.74	105.74	774.68	774.68	209.37	125.62	(83.75)	43,917
2884	Red Rock Central	12,936,199	11,017,831	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
256	Red Wing	38,393,062	2,157,192	1,855,501	4.833%	61.02	61.02	447.04	447.04	120.82	72.49	(48.33)	41,702
2897	Redwood Falls Area	12,157,372	7,564,612	1,710,582	14.070%	177.65	177.65	1,301.51	1,301.51	351.76	211.05	(140.70)	425,746
2890	Renville County West	12,301,695	9,617,105	699,151	5.683%	71.76	71.76	525.71	525.71	142.08	85.25	(56.83)	218,630
280	Richfield	50,619,741	0	8,759,693	17.305%	218.49	218.49	1,600.70	1,600.70	432.62	259.57*	(173.05)	-
281	Robbinsdale	108,056,690	440	19,013,411	17.596%	222.16	222.16	1,627.61	1,627.61	439.89	263.94*	(175.96)	31
535	Rochester	152,959,423	3,409,185	9,057,180	5.921%	74.76	74.76	547.72	547.72	148.03	88.82	(59.21)	80,747
883	Rockford	11,545,443	655,556	4,229,830	36.636%	462.57	462.57	3,388.86	3,388.86	915.91	549.55	(366.36)	96,069
750	ROCORI Area	14,796,100	1,273,796	2,130,281	14.398%	181.78	181.78	1,331.78	1,331.78	359.94	215.96	(143.98)	73,358

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						Previous Law	Ag2School	Previous Law	Ag2School	Previous Law	Ag2School	Difference	
						682	Roseau	5,582,614	1,953,852	1,276,583	22.867%	288.72	
196	Rosemount-Apple Valley-Eagan	188,483,772	1,032,736	7,013,777	3.721%	46.98	46.98	344.21	344.21	93.03	55.82	(37.21)	15,372
623	Roseville	70,561,314	2,221	11,612,753	16.458%	207.79	207.79	1,522.34	1,522.34	411.44	246.87 *	(164.58)	146
850	Rothsay	3,419,362	2,553,928	1,165,002	34.071%	430.18	430.18	3,151.54	3,151.54	851.77	511.06	(340.71)	348,057
2907	Round Lake-Brewster	6,515,508	5,091,311	30,997	0.476%	6.01	6.01	44.01	44.01	11.89	7.14	(4.76)	9,689
485	Royalton	3,793,577	1,151,700	1,317,723	34.736%	438.57	438.57	3,213.05	3,213.05	868.39	521.03	(347.36)	160,020
2902	RTR Public Schools	8,131,901	6,143,133	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
139	Rush City	5,067,648	608,903	1,388,454	27.398%	345.93	345.93	2,534.35	2,534.35	684.96	410.98	(273.98)	66,732
239	Rushford-Peterson	5,492,101	2,980,603	1,264,167	23.018%	290.62	290.62	2,129.16	2,129.16	575.45	345.27	(230.18)	274,429
282	Saint Anthony-New Brighton	11,438,191	0	2,084,743	18.226%	230.12	230.12	1,685.92	1,685.92	455.65	273.39 *	(182.26)	-
858	Saint Charles	6,608,325	2,658,370	728,373	11.022%	139.16	139.16	1,019.54	1,019.54	275.55	165.33	(110.22)	117,203
75	Saint Clair	4,628,806	2,380,968	736,544	15.912%	200.91	200.91	1,471.88	1,471.88	397.80	238.68	(159.12)	151,546
742	Saint Cloud	81,739,859	2,193,675	12,607,066	15.423%	194.74	194.74	1,426.66	1,426.66	385.59	231.35	(154.23)	135,336
15	Saint Francis	32,684,645	951,425	5,968,473	18.261%	230.56	230.56	1,689.12	1,689.12	456.52	273.91	(182.61)	69,495
840	Saint James	9,145,432	6,450,545	1,406,696	15.381%	194.21	194.21	1,422.78	1,422.78	384.54	230.72	(153.81)	396,874
2142	Saint Louis County	32,649,032	5,216,205	3,268,828	10.012%	126.41	126.41	926.11	926.11	250.30	150.18	(100.12)	208,899
283	Saint Louis Park	66,719,382	0	9,857,227	14.774%	186.54	186.54	1,366.61	1,366.61	369.35	221.61 *	(147.74)	-
885	Saint Michael-Albertville	21,607,603	611,791	8,542,908	39.537%	499.19	499.19	3,657.13	3,657.13	988.41	593.05	(395.37)	96,752
625	Saint Paul	293,516,309	38,341	38,671,095	13.175%	166.35	166.35	1,218.70	1,218.70	329.38	197.63 *	(131.75)	2,021
508	Saint Peter	12,148,229	3,082,009	2,925,044	24.078%	304.01	304.01	2,227.21	2,227.21	601.95	361.17	(240.78)	296,834
748	Sartell	16,581,281	424,055	6,430,569	38.782%	489.66	489.66	3,587.34	3,587.34	969.55	581.73	(387.82)	65,783
743	Sauk Centre	10,018,981	2,976,996	786,507	7.850%	99.12	99.12	726.14	726.14	196.25	117.75	(78.50)	93,480
47	Sauk Rapids	18,535,383	1,385,757	4,548,178	24.538%	309.81	309.81	2,269.75	2,269.75	613.45	368.07	(245.38)	136,014
820	Sebek	2,800,078	1,350,890	780,734	27.883%	352.05	352.05	2,579.14	2,579.14	697.06	418.24	(278.83)	150,665
720	Shakopee	57,141,509	1,074,694	20,341,203	35.598%	449.46	449.46	3,292.81	3,292.81	889.95	533.97	(355.98)	153,028
2310	Sibley East	11,813,269	7,245,784	2,761,431	23.376%	295.14	295.14	2,162.25	2,162.25	584.39	350.64	(233.76)	677,500
84	Sleepy Eye	8,714,287	5,969,269	354,987	4.074%	51.43	51.43	376.81	376.81	101.84	61.10	(40.74)	97,266
363	South Koochiching	1,727,136	1,051,327	199,938	11.576%	146.16	146.16	1,070.81	1,070.81	289.41	173.64	(115.76)	48,682
6	South St. Paul	17,791,129	0	2,429,841	13.658%	172.44	172.44	1,263.33	1,263.33	341.44	204.86 *	(136.58)	-
833	South Washington	118,782,174	1,400,460	27,086,830	22.804%	287.92	287.92	2,109.35	2,109.35	570.09	342.06	(228.04)	127,743
500	Southland	8,566,618	6,508,698	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
297	Spring Grove	2,550,206	1,545,133	44,029	1.727%	21.80	21.80	159.70	159.70	43.16	25.90	(17.27)	10,671
16	Spring Lake Park	41,635,430	0	9,934,639	23.861%	301.27	301.27	2,207.14	2,207.14	596.53	357.92 *	(238.61)	-
85	Springfield	6,306,271	4,732,343	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
2170	Staples-Motley	9,865,440	2,206,719	503,288	5.102%	64.41	64.41	471.89	471.89	127.54	76.52	(51.02)	45,031
2856	Stephen-Argyle Central	8,964,543	5,763,551	170,439	1.901%	24.01	24.01	175.87	175.87	47.53	28.52	(19.01)	43,832
534	Stewartville	10,833,199	3,371,773	2,001,615	18.477%	233.29	233.29	1,709.09	1,709.09	461.92	277.15	(184.77)	249,197
834	Stillwater	101,960,235	1,982,897	5,146,550	5.048%	63.73	63.73	466.90	466.90	126.19	75.71	(50.48)	40,036
486	Swanville	2,255,298	688,956	424,850	18.838%	237.85	237.85	1,742.50	1,742.50	470.95	282.57	(188.38)	51,914
564	Thief River Falls	13,797,258	3,583,183	3,264,646	23.662%	298.75	298.75	2,188.69	2,188.69	591.54	354.92	(236.62)	339,135
2904	Tracy Area	13,307,075	9,474,211	230,672	1.733%	21.89	21.89	160.34	160.34	43.34	26.00	(17.33)	65,692
2905	Tri-City United	14,218,115	4,890,419	3,206,269	22.551%	284.72	284.72	2,085.93	2,085.93	563.76	338.26	(225.51)	441,127
2358	Tri-County	2,918,060	1,887,964	105,673	3.621%	45.72	45.72	334.97	334.97	90.53	54.32	(36.21)	27,348
2125	Triton	11,000,472	6,693,638	887,914	8.072%	101.91	101.91	746.62	746.62	201.79	121.07	(80.72)	216,113

MDE Code	Name	Total Tax Capacity (Net)	Agric. Land & Timber Tax Capacity	Debt Levy	Debt Tax Rate	Estimated Debt Tax on a \$150,000 Homestead Under:		Estimated Debt Tax on a \$500,000 Business Under:		Estimated Debt Tax on \$500,000 Homestead Agricultural Land Under:			Estimated Aggregate Agricultural & Timber Tax Relief
						Previous Law	Ag2School	Previous Law	Ag2School	Previous Law	Ag2School	Difference	
						458	Truman	6,522,264	5,495,983	89,738	1.376%	17.37	
914	Ulen-Hitterdal	4,027,072	2,866,348	698,397	17.343%	218.97	218.97	1,604.19	1,604.19	433.56	260.14	(173.43)	198,839
550	Underwood	3,438,337	957,882	596,832	17.358%	219.16	219.16	1,605.63	1,605.63	433.95	260.37	(173.58)	66,508
2134	United South Central	12,915,474	10,217,005	1,943,103	15.045%	189.96	189.96	1,391.64	1,391.64	376.12	225.67	(150.45)	614,850
487	Upsala	1,779,777	624,098	590,528	33.180%	418.93	418.93	3,069.14	3,069.14	829.50	497.70	(331.80)	82,830
818	Verndale	1,553,152	632,155	379,462	24.432%	308.47	308.47	2,259.93	2,259.93	610.79	366.48	(244.32)	61,779
706	Virginia	6,402,084	216,091	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
811	Wabasha-Kellogg	6,723,341	1,460,629	712,774	10.601%	133.85	133.85	980.64	980.64	265.04	159.02	(106.01)	61,939
640	Wabasso	8,023,026	6,587,586	595,157	7.418%	93.66	93.66	686.17	686.17	185.45	111.27	(74.18)	195,470
110	Waconia	27,995,265	1,714,680	7,351,556	26.260%	331.56	331.56	2,429.05	2,429.05	656.50	393.90	(262.60)	180,110
2155	Wadena-Deer Creek	4,726,797	1,164,883	832,940	17.622%	222.49	222.49	1,630.00	1,630.00	440.54	264.33	(176.22)	82,109
113	Walker-Hackensack-Akeley	19,656,291	1,528,843	1,194,583	6.077%	76.73	76.73	562.16	562.16	151.93	91.16	(60.77)	37,165
2176	Warren-Alvarado-Oslo	9,887,595	7,750,193	275,359	2.785%	35.16	35.16	257.60	257.60	69.62	41.77	(27.85)	86,334
690	Warroad	5,811,947	681,121	1,358,627	23.376%	295.15	295.15	2,162.32	2,162.32	584.41	350.65	(233.76)	63,689
829	Waseca	11,566,227	3,958,905	2,852,814	24.665%	311.42	311.42	2,281.52	2,281.52	616.63	369.98	(246.65)	390,586
111	Watertown-Mayer	12,888,726	1,896,028	4,558,361	35.367%	446.54	446.54	3,271.45	3,271.45	884.18	530.51	(353.67)	268,228
2143	Waterville-Elysian-Morristw.	9,166,464	2,969,688	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
435	Waubun	5,599,237	2,287,278	624,710	11.157%	140.87	140.87	1,032.03	1,032.03	278.93	167.36	(111.57)	102,077
284	Wayzata	147,106,120	298,859	12,125,523	8.243%	104.07	104.07	762.45	762.45	206.07	123.64	(82.43)	9,854
2342	West Central Area	12,510,390	9,327,319	207,194	1.656%	20.91	20.91	153.20	153.20	41.40	24.84	(16.56)	61,791
197	West Saint Paul	69,147,057	51,683	3,699,403	5.350%	67.55	67.55	494.88	494.88	133.75	80.25 *	(53.50)	1,106
2898	Westbrook-Walnut Grove	9,538,847	8,355,918	0	0.000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
277	Westonka	40,403,294	223,205	3,445,819	8.529%	107.68	107.68	788.89	788.89	213.21	127.93	(85.29)	7,614
803	Wheaton Area	8,615,782	7,444,337	276,365	3.208%	40.50	40.50	296.71	296.71	80.19	48.11	(32.08)	95,516
624	White Bear Lake	84,800,910	382,189	4,366,215	5.149%	65.01	65.01	476.26	476.26	128.72	77.23	(51.49)	7,871
347	Willmar	24,342,058	5,198,791	3,631,497	14.919%	188.36	188.36	1,379.97	1,379.97	372.97	223.78	(149.19)	310,235
577	Willow River	3,551,010	823,073	420,472	11.841%	149.50	149.50	1,095.29	1,095.29	296.02	177.61	(118.41)	38,984
177	Windom	10,338,256	6,136,568	999,800	9.671%	122.10	122.10	894.56	894.56	241.77	145.06	(96.71)	237,384
2609	Win-E-Mac	5,159,991	1,944,942	821,098	15.913%	200.91	200.91	1,471.93	1,471.93	397.82	238.69	(159.13)	123,798
861	Winona Area Public	32,671,434	2,861,823	1,919,155	5.874%	74.17	74.17	543.35	543.35	146.85	88.11	(58.74)	67,243
518	Worthington	19,549,471	9,401,373	1,953,979	9.995%	126.20	126.20	924.54	924.54	249.88	149.93	(99.95)	375,869
100	Wrenshall	3,404,912	374,937	326,323	9.584%	121.01	121.01	886.51	886.51	239.60	143.76	(95.84)	14,373
2190	Yellow Medicine East	15,910,734	11,530,768	892,949	5.612%	70.86	70.86	519.13	519.13	140.31	84.18	(56.12)	258,854
2805	Zumbrota-Mazeppa	8,838,199	2,894,247	842,313	9.530%	120.33	120.33	881.56	881.56	238.26	142.96	(95.30)	110,333

*Total homestead agricultural land taxable market value in this school district is less than \$500,000, so there is no single property with agricultural homestead land value of \$500,000 in this district. The debt tax on a \$500,000 property shown here is calculated based on the school district's debt tax rate.