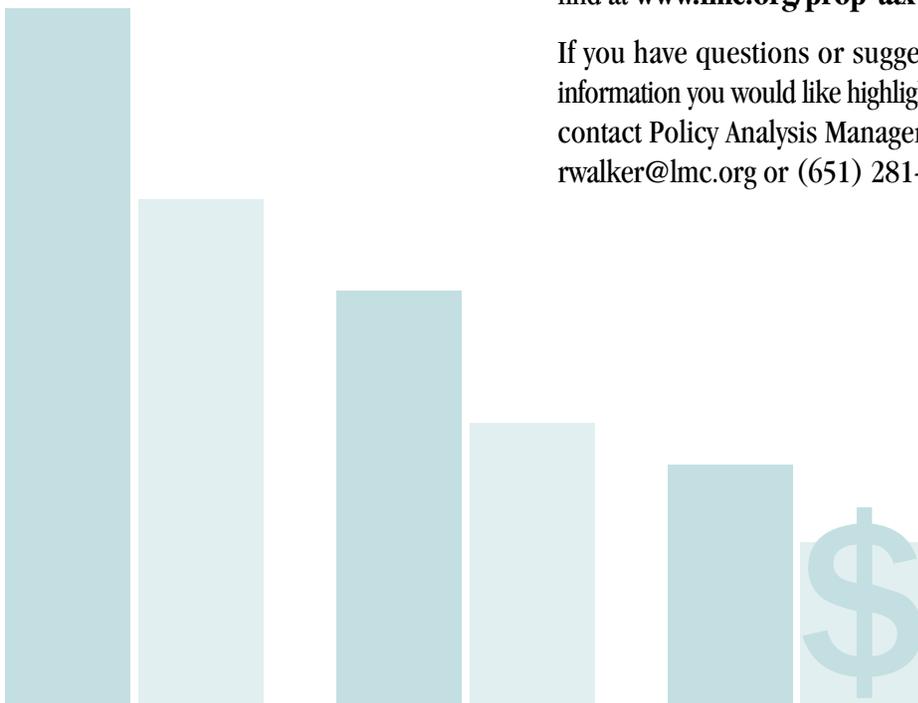


# 2012 PROPERTY TAX DATA

This insert supplements the annual property tax report published in this issue of *Minnesota Cities* magazine. The insert includes a comparative data table that allows you to compare tax and other data from your city with groups of similar cities.

Again this year, data on tax capacities and market values by property type can be found in a separate table on the League of Minnesota Cities (LMC) website at [www.lmc.org/propertytax-reports](http://www.lmc.org/propertytax-reports). You will also find the online version of the 2012 Property Tax Report and the 2012 Property Tax Data Table on the League website. In addition, several other property tax documents are available at [www.lmc.org/property-tax](http://www.lmc.org/property-tax). These include *Property Tax 101*, *Property Tax Statement 101*, *Fiscal Disparities 101*, *State Homeowner Property Tax Relief Programs 101*, *Homestead Market Value Exclusion*, and *Market Value Homestead Credit 101*. Another helpful online tool is the Property Tax Calculator and a glossary of terms for the calculator, which you can find at [www.lmc.org/prop-tax-calc-terms](http://www.lmc.org/prop-tax-calc-terms).

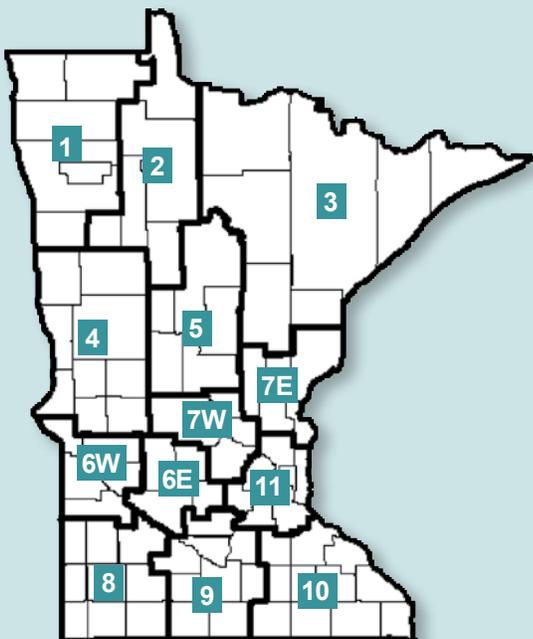
If you have questions or suggestions about other information you would like highlighted in future reports, contact Policy Analysis Manager Rachel Walker at [rwalker@lmc.org](mailto:rwalker@lmc.org) or (651) 281-1236.



# TABLE S - 1 : COMPAR

	2012 TAX BASE DATA							2012 NET TAX CAPACITY RATES				
	Total Tax Capacity	Captured TIF Tax Capacity	Fiscal Disp Contrib Tax Capacity	Taxable Tax Capacity	Fiscal Disp Distrib Tax Capacity	Total State Tax Capacity (cabin & C/I)	JOBZ/BIO Tax Capacity	Average County Tax Rate	Average City Tax Rate	Average School Tax Rate	Average Special Tax Rate	Average Total NTC Rate
<b>1</b> All Cities	4,204,408,224	190,622,630	389,013,290	3,624,737,363	387,945,020	1,416,582,093	8,085,720	46.83%	46.26%	27.27%	6.79%	127.14%
All Townships	1,623,926,563	1,303,270	7,171,608	1,615,334,103	8,274,389	299,921,984	1,332,987	48.82%	13.80%	19.65%	1.84%	84.10%
Average City	4,928,966	223,473	456,053	4,249,399	454,801	1,660,706	9,479	46.83%	46.26%	27.27%	6.79%	127.14%
<b>City Averages by Region</b>												
Region 1	332,681	12,023	-	320,658	-	118,481	451	60.96%	72.87%	23.91%	7.16%	164.91%
Region 2	695,149	23,062	-	672,087	-	368,782	2,843	50.82%	56.38%	21.50%	2.03%	130.72%
Region 3	2,086,932	44,389	63,766	1,978,652	71,850	743,639	3,277	58.31%	47.72%	21.99%	4.46%	132.48%
Region 4	996,494	48,035	-	948,459	-	393,666	11,600	48.13%	48.26%	23.38%	2.67%	122.45%
Region 5	1,270,567	33,593	3,534	1,233,440	3,559	634,622	7,780	36.89%	42.18%	18.13%	0.73%	97.94%
Region 6E	1,003,376	19,985	-	983,392	-	367,071	17,363	56.90%	69.06%	17.93%	2.17%	146.07%
Region 6W	309,614	4,466	-	305,147	-	137,714	6,053	46.79%	100.79%	13.15%	1.74%	162.47%
Region 7E	1,308,739	41,920	-	1,266,692	-	465,661	13,517	69.39%	55.79%	29.96%	1.87%	157.00%
Region 7W	4,205,322	149,978	732	4,054,583	3,172	1,531,618	12,196	51.66%	46.54%	32.42%	2.41%	133.04%
Region 8	459,025	16,058	-	442,967	-	180,520	18,259	38.74%	76.84%	19.49%	0.97%	136.03%
Region 9	1,362,289	42,258	-	1,320,031	-	498,057	16,353	46.54%	61.65%	19.56%	0.52%	128.27%
Region 10	2,702,250	72,777	-	2,629,473	-	913,405	16,022	51.63%	53.95%	23.48%	1.19%	130.25%
Region 11	22,356,521	1,128,693	2,745,796	18,481,889	2,733,287	7,256,047	-	45.01%	43.45%	28.49%	8.67%	125.62%
<b>City Averages by Population Size</b>												
Greater MN, Under 500	98,936	1,630	413	96,893	736	34,873	1,404	47.04%	72.74%	15.37%	1.82%	136.96%
Greater MN, 500-2,499	685,078	23,553	5,383	656,135	5,925	259,353	6,662	45.09%	67.92%	18.45%	1.20%	132.67%
Greater MN, 2,500-4,999	2,316,127	84,496	16,817	2,214,726	24,123	743,374	23,325	52.98%	57.21%	23.00%	1.43%	134.62%
Greater MN, 5,000-9,999	4,788,055	183,044	17,157	4,587,853	22,397	1,963,640	34,922	52.50%	58.60%	23.56%	1.74%	136.39%
Greater MN, 10,000-24,999	10,622,581	309,067	56,874	10,256,374	51,266	3,910,964	100,640	49.34%	49.85%	29.84%	2.81%	131.84%
Greater MN, 25,000+	42,222,227	1,039,889	-	41,182,338	-	16,366,562	97,910	56.11%	42.36%	23.52%	2.27%	124.27%
Metro, Under 2,500	1,453,630	25,382	101,134	1,327,114	129,128	264,561	-	43.34%	33.77%	24.90%	8.51%	110.53%
Metro, 2,500-4,999	6,408,779	133,607	497,035	5,777,884	429,432	1,172,169	-	44.09%	32.15%	27.33%	7.60%	111.17%
Metro, 5,000-9,999	9,699,356	250,277	710,722	8,738,166	833,028	1,963,579	-	46.39%	36.20%	28.26%	8.76%	119.61%
Metro, 10,000-24,999	17,991,847	1,224,238	1,951,453	14,815,999	2,691,806	5,117,036	-	42.44%	43.27%	29.81%	7.55%	123.08%
Metro, 25,000-49,999	40,028,957	1,913,436	4,970,320	33,145,201	4,743,100	13,302,392	-	45.30%	39.89%	28.54%	8.70%	122.43%
Metro, 50,000-99,999	80,830,814	2,112,271	12,070,846	66,647,195	7,993,044	29,978,354	-	42.55%	37.81%	27.29%	8.96%	116.61%
Metro, 100,000+	316,518,347	29,207,272	38,882,717	248,428,358	51,999,612	114,294,902	-	50.88%	62.59%	29.92%	9.46%	152.85%

## COUNTIES BY REGION



## COMPARATIVE DATA TABLE

Table S-1 follows the layout of the tax information contained in the 2012 Property Tax Data Table. Table S-1 contains averages for subgroups of cities by region and population size. The table allows you to compare the information for your city from the 2012 Property Tax Data Table with averages of cities from the same geographic region or population size category. The column at the end of Tables S-1 shows the number of cities in each category. To see the 2012 Property Tax Data Table, visit [www.lmc.org/propertytax-reports](http://www.lmc.org/propertytax-reports).

# ACTIVE DATA

2012 MV TAX RATES			2012 AID AND LEVY DATA									
Average County MV Tax Rate	Average City MV Tax Rate	Average School MV Tax Rate	Certified City LGA	Certified City Levy	Fiscal Disp Levy	City Net Levy	Homestead MV Subject to Homestead MV Exclusion*	HGA & Residential Homestead MV Excluded*	Homestead TMV (After Homestead MV Exclusion)*	2011 Population	Number of Cities	
0.004%	0.022%	0.186%	425,237,611	1,851,228,593	173,651,788	1,677,576,805	234,144,875,249	22,754,652,043	211,394,972,931	4,369,177	853	
0.008%	0.012%	0.148%	-	224,357,608	1,487,551	222,870,057	316,615,896,120	29,276,989,092	287,344,598,137	963,069		
0.004%	0.022%	0.186%	498,520	2,170,256	203,578	1,966,679	274,495,751	26,676,028	247,825,291	5,122		
-	-	0.240%	271,237	233,719	-	233,719	21,826,608	5,377,291	16,449,688	890	56	
-	-	0.110%	233,843	379,158	-	379,158	25,293,101	5,706,261	19,586,966	1,149	22	
-	0.048%	0.082%	950,741	1,001,545	57,046	944,498	108,414,878	19,280,466	89,134,647	3,092	68	
-	0.018%	0.166%	311,357	458,877	-	458,877	51,410,706	9,294,173	42,116,911	1,554	82	
-	0.008%	0.101%	201,986	525,209	3,411	521,797	48,604,729	7,040,506	41,564,632	1,149	64	
-	-	0.192%	380,165	682,109	-	682,109	60,809,818	12,466,820	48,342,998	1,851	40	
-	0.083%	0.265%	239,542	309,612	-	309,612	17,758,416	5,122,159	12,636,257	748	37	
0.017%	0.022%	0.084%	173,383	707,742	-	707,742	74,535,511	12,058,347	62,480,681	1,977	39	
-	0.056%	0.149%	385,023	1,890,030	1,508	1,888,522	217,454,971	30,108,998	187,349,731	5,226	54	
0.064%	0.019%	0.264%	270,137	341,872	-	341,872	27,749,973	6,675,195	21,074,778	1,050	79	
-	0.040%	0.173%	554,576	815,719	-	815,719	79,067,948	14,472,455	64,595,493	2,343	71	
-	0.028%	0.177%	559,202	1,419,893	-	1,419,893	157,102,749	23,684,914	133,418,854	3,743	101	
0.004%	0.020%	0.197%	949,836	9,240,828	1,210,520	8,030,307	1,258,965,624	93,377,033	1,165,618,662	19,960	140	
0.041%	-	0.195%	39,603	71,154	669	70,485	6,035,217	1,519,874	4,515,405	210	348	
0.030%	0.100%	0.167%	278,843	451,353	5,028	446,325	39,390,108	7,973,115	31,417,266	1,130	239	
0.043%	0.035%	0.148%	709,977	1,289,791	17,796	1,271,995	127,110,234	22,694,308	104,417,488	3,493	64	
-	0.028%	0.148%	1,239,570	2,710,810	17,968	2,692,842	255,278,531	42,459,633	212,823,372	6,980	26	
-	0.022%	0.163%	2,283,209	5,161,541	39,246	5,122,294	573,382,501	88,787,548	484,600,367	15,029	29	
-	0.057%	0.139%	9,707,845	17,452,191	-	17,452,191	2,139,258,203	302,307,386	1,836,962,186	55,834	7	
0.003%	-	0.188%	70,452	510,150	61,952	448,198	90,182,208	4,309,323	85,876,385	944	40	
0.002%	0.018%	0.185%	60,244	2,033,323	175,613	1,857,710	400,672,293	15,672,885	385,000,109	3,972	21	
0.002%	0.011%	0.169%	65,008	3,501,364	338,160	3,163,205	631,717,944	31,590,743	600,131,502	7,373	20	
0.004%	0.023%	0.214%	358,060	7,557,344	1,145,793	6,411,551	1,146,352,247	97,897,949	1,048,487,506	18,535	30	
0.004%	0.017%	0.192%	159,276	15,180,924	1,957,979	13,222,945	2,332,594,921	179,382,641	2,153,260,898	35,050	15	
0.005%	0.016%	0.212%	-	28,246,888	3,050,004	25,196,884	4,465,358,946	308,582,040	4,156,831,106	64,142	12	
-	0.028%	0.179%	57,231,378	183,592,993	28,100,104	155,492,889	14,317,811,708	1,304,401,852	13,014,206,521	337,120	2	

\*Data is preliminary.

## STATE TOTALS

The first line in Table S-1 contains totals and averages for the 853 cities in the state as a group. The second line shows totals and averages for all townships and all unincorporated areas in the state as a group. The third line contains statewide totals and averages, including data from cities, townships, and unincorporated areas. The fourth line contains data representing the average Minnesota city—in other words, the totals for all cities divided by 853. (According to tax abstract data on unique taxing jurisdictions from the Department of Revenue, there are 1,787 townships and 150 unincorporated areas.)

## REGIONAL TOTALS

The second section contains averages by economic development region. There are 13 economic development regions. The data for each region represents the average city; that is, totals for that region divided by the number of cities in that region.

## POPULATION GROUP TOTALS

The third section contains averages by population size category. There are 13 population size categories; six categories are for Greater Minnesota cities and seven are for metro area cities. The data for each size category represents the average city; that is, totals for that category divided by the number of cities in that category.

## SEEKING A SIMPLER TAX SYSTEM

Minnesota's property tax system is often thought of as confusing and difficult to understand. Working to remedy this is the Property Tax Working Group.

The group was established by the state Legislature in 2010 to examine ways to simplify and improve Minnesota's property tax system. Specifically, the goals of the group are:

- To investigate ways to simplify the property tax system and make advisory recommendations on ways to make the system more understandable.
- To reexamine the property tax calendar to determine what changes could be made to shorten the two-year cycle from assessment through property tax collection.
- To determine the cost versus the benefits of the various property tax components, including property classifications, credits, aids, exclusions, exemptions, and abatements, and to suggest ways to achieve some of the goals in simpler and more cost-efficient ways.

The group has 12 members, including four legislators. The remaining members were appointed by the League of Minnesota Cities, the Association of Minnesota Counties, the Minnesota Association of Townships, the Minnesota

Chamber of Commerce, the Minnesota Association of Assessing Officers, the Minnesota Department of Revenue, and the Minnesota Farm Bureau. The group has met 17 times since its inception and has established two sub-groups to focus on specific topics: the Classification Subcommittee and the Agricultural Subcommittee.

The group's advisory recommendations are due to the Legislature by Feb. 1, 2013. While draft recommendations are not yet available, a summary of discussions to date is available online and will serve as a foundation for the recommendations. Summary points are organized into guiding principles, classification, timing and calendar changes, truth in taxation and notices, operational and administrative changes, and other property tax preferences/benefits.

Information about the Property Tax Working Group is available on the Department of Revenue website at [www.revenue.state.mn.us/propertytax/Pages/workgroup/default.aspx](http://www.revenue.state.mn.us/propertytax/Pages/workgroup/default.aspx). Here you'll find the original legislative charge, a list of group members, meeting details, and resources including agendas, minutes, presentations, and other meeting materials.



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