

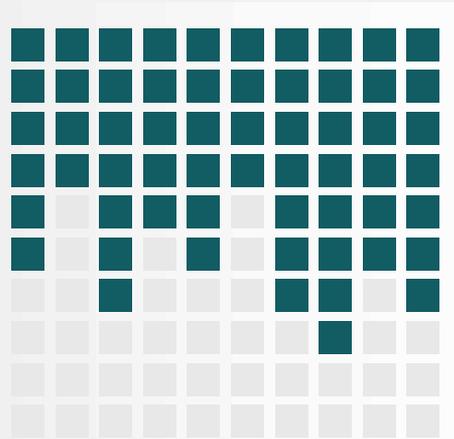
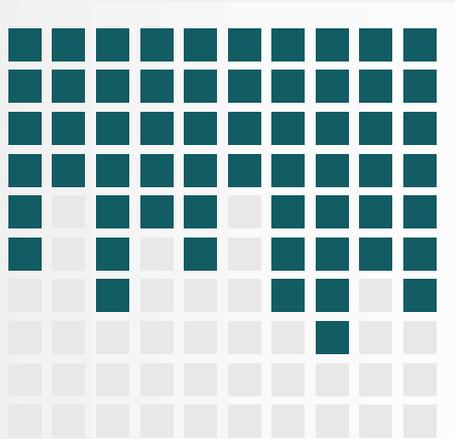
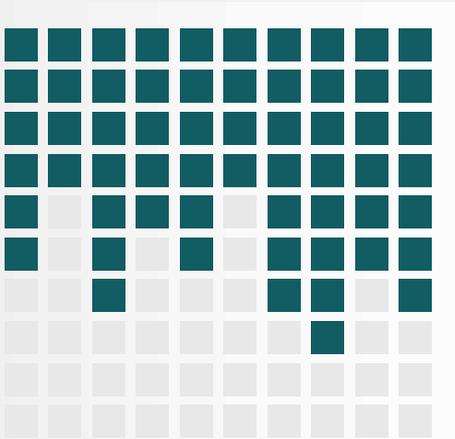
2014 PROPERTY TAXES: Comparative Data

■ This insert supplements the annual property tax report published in this issue of *Minnesota Cities* magazine.

■ The insert contains a comparative data table that allows you to compare tax and other data from your city with groups of similar cities.

■ 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. You will also find the online version of the 2014 Property Tax Report and the 2014 Property Tax Data Table on the League website. In addition, several other property tax resources are available at www.lmc.org/property-tax. These include *Property Taxation 101*, *Property Tax Statement 101*, *Fiscal Disparities 101*, *State Homeowner Property Tax Relief Programs 101*, and *Homestead Market Value Exclusion 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.

■ 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 or (651) 281-1236, or Policy Analyst Lena Gould at lgould@lmc.org or (651) 281-1245.



Comparative Data Table

This table follows the layout of the tax information contained in the 2014 Property Tax Data Table (available online). The Comparative Data Table contains averages for subgroups of cities by region and population size. It allows you to compare the information for your city from the 2014 Property Tax Data Table with

averages of cities from the same geographic region or population size category. The last column in the table shows the number of cities in each category. To access the 2014 Property Tax Data Table as well as other property tax information, visit www.lmc.org/propertytax-reports.

State totals

The first line in the Comparative Data Table 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 data representing the average

City	2014 TAX BASE DATA							2014 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
ALL CITIES	4,097,156,647	170,449,412	361,284,447	3,565,338,359	361,472,695	1,424,113,150	7,654,120	47.566%	48.751%	28.944%	7.296%
ALL TOWNSHIPS	1,919,987,320	1,174,477	7,463,805	1,911,067,756	7,281,542	302,941,238	1,312,945	44.49%	12.12%	17.41%	1.66%
AVERAGE CITY	4,803,232	199,823	423,546	4,179,764	423,766	1,669,535	8,973	47.566%	48.751%	28.944%	7.296%
CITY AVERAGES BY REGION											
Region 1	360,794	11,439	-	349,355	-	125,421	521	52.218%	69.289%	20.846%	6.365%
Region 2	721,000	22,183	-	698,784	-	377,582	399	51.315%	57.499%	20.604%	2.127%
Region 3	2,107,456	46,620	78,118	1,982,400	92,545	776,098	2,918	60.930%	48.456%	26.385%	4.637%
Region 4	1,041,403	49,030	-	992,373	-	420,319	9,541	46.741%	49.364%	21.260%	2.590%
Region 5	1,193,040	31,817	3,148	1,158,053	4,951	608,435	4,489	39.385%	46.235%	19.202%	0.733%
Region 6e	992,206	13,918	-	978,287	-	392,687	15,469	51.723%	70.860%	14.274%	2.170%
Region 6w	323,756	7,259	-	316,497	-	146,646	6,653	34.541%	99.565%	9.000%	1.390%
Region 7e	1,206,045	37,249	-	1,168,643	-	446,130	13,087	76.049%	62.895%	31.607%	1.951%
Region 7w	4,084,104	122,154	1,601	3,959,741	2,773	1,514,611	12,327	52.208%	48.892%	33.311%	2.207%
Region 8	499,100	16,395	-	482,705	-	208,700	16,632	27.362%	74.885%	14.187%	0.800%
Region 9	1,374,771	36,650	-	1,338,121	-	521,359	15,655	40.486%	63.735%	19.975%	0.487%
Region 10	2,712,048	59,393	-	2,652,654	-	955,463	18,630	49.010%	56.229%	21.908%	1.185%
Region 11	21,613,104	1,009,453	2,540,603	18,062,892	2,533,664	7,230,537	-	46.569%	46.014%	30.933%	9.455%
CITY AVERAGES BY POPULATION SIZE											
Greater MN, under 500	99,540	1,475	386	97,673	808	36,226	1,379	43.412%	74.498%	14.128%	1.824%
Greater MN, 500-2,499	665,006	19,835	6,273	638,851	8,431	260,514	5,248	43.493%	71.746%	17.841%	1.161%
Greater MN, 2,500-4,999	2,250,655	80,944	29,032	2,140,540	20,167	773,450	22,497	51.121%	59.576%	21.444%	1.354%
Greater MN, 5,000-9,999	4,543,458	145,429	15,750	4,382,145	50,150	1,850,504	33,500	52.768%	61.386%	25.113%	1.661%
Greater MN, 10,000-24,999	10,567,499	277,319	58,963	10,230,812	60,680	3,975,533	97,923	48.073%	52.501%	28.726%	2.654%
Greater MN, 25,000+	42,869,581	942,191	-	41,923,757	-	17,156,502	102,154	54.384%	43.231%	24.559%	2.338%
Metro, under 2,500	1,329,746	22,007	91,558	1,216,181	123,687	252,919	-	44.893%	37.152%	26.347%	9.277%
Metro, 2,501-4,999	5,841,194	58,106	469,848	5,312,918	390,653	1,152,216	-	45.169%	36.222%	29.245%	8.146%
Metro, 5,000-9,999	8,863,127	211,580	549,345	8,102,019	749,414	1,548,056	-	47.952%	37.608%	28.380%	9.398%
Metro, 10,000-24,999	17,113,460	900,573	1,884,552	14,328,152	2,500,132	5,149,441	-	44.112%	45.504%	33.018%	8.090%
Metro, 25,000-49,999	38,184,347	1,820,705	4,668,527	31,695,115	4,286,013	13,505,790	-	48.111%	43.235%	30.939%	9.912%
Metro, 50,000-99,999	76,162,342	2,269,809	10,447,654	63,444,405	7,155,327	28,417,395	-	43.347%	41.051%	29.615%	9.622%
Metro, 100,000+	310,163,873	25,990,392	35,979,403	248,194,078	48,038,933	114,808,607	-	52.719%	62.943%	32.922%	10.293%

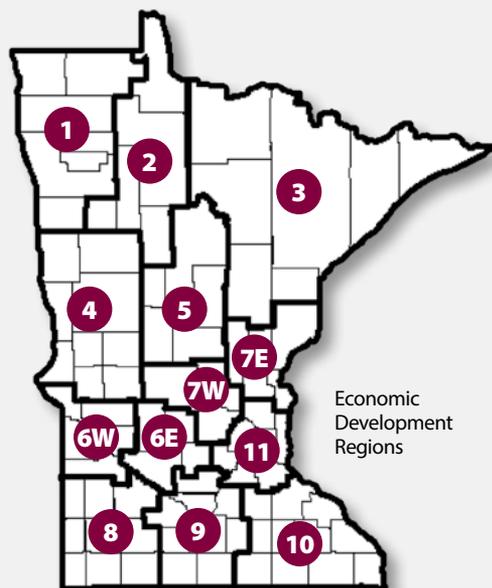
Minnesota city—in other words, the totals for all cities divided by 853. (According to tax abstract data on unique taxing jurisdictions from the Department of Revenue, there are 1,783 townships and 153 unincorporated areas.)

Regional totals

The second section contains averages by economic development region. There are 13 economic development regions (see map at right). 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.



Average Total NTC Rate	2014 MV TAX RATES			2014 AID AND LEVY DATA				MARKET VALUE AND POPULATION 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)	2013 Population	Number of Cities
132.56%	0.005%	0.022%	0.194%	507,598,012	1,927,360,221	181,236,782	1,715,180,170	219,493,233,364	23,532,957,549	195,958,924,019	4,369,177	853
75.68%	0.012%	0.009%	0.153%	10,000,000	233,143,875	1,389,649	227,048,601	82,694,554,780	6,594,997,721	76,099,567,519	963,069	
132.56%	0.005%	0.022%	0.194%	595,073.87	2,259,508	203,578	2,010,762	257,319,148	27,588,461	229,729,102	5,122	
148.718%	0.000%	0.000%	0.227%	302,977	242,119	-	242,119	23,295,988	5,291,195	17,948,042	893	56
131.545%	0.000%	0.000%	0.104%	271,772	401,875	-	401,875	26,517,752	5,721,700	20,709,707	1,163	22
140.407%	0.000%	0.047%	0.104%	1,038,932	1,041,274	80,496	960,778	105,579,242	18,656,097	86,501,268	3,103	68
119.955%	0.000%	0.024%	0.157%	341,442	490,763	-	490,763	51,323,917	9,104,098	42,141,441	1,572	82
105.556%	0.000%	0.008%	0.102%	235,386	542,324	5,939	536,385	44,741,226	6,833,547	37,808,804	1,163	64
139.027%	0.000%	0.000%	0.172%	436,402	695,529	-	695,529	56,215,940	12,282,200	43,910,040	1,847	40
144.497%	0.000%	0.078%	0.253%	267,302	317,278	-	317,278	17,445,927	4,941,243	12,477,430	738	37
172.502%	0.019%	0.024%	0.121%	256,438	736,198	-	736,198	67,016,833	12,008,610	54,908,484	1,975	39
136.618%	0.000%	0.059%	0.144%	507,050	1,939,216	1,555	1,937,661	204,994,468	30,724,540	174,076,808	5,318	54
117.235%	0.053%	0.021%	0.240%	306,146	363,128	-	363,128	27,904,500	6,537,235	21,357,057	1,048	79
124.683%	0.000%	0.044%	0.186%	608,747	855,189	-	855,189	75,999,523	14,166,721	61,720,439	2,358	71
128.332%	0.000%	0.036%	0.173%	658,231	1,493,474	-	1,493,474	151,987,683	23,530,198	128,329,681	3,780	101
132.972%	0.004%	0.019%	0.207%	1,230,900	9,614,043	1,302,505	8,311,538	1,172,268,723	96,432,691	1,075,580,651	20,516	140
133.86%	0.040%	0.000%	0.199%	43,980	73,586	819	72,767	5,776,374	1,466,433	4,297,502	208	347
134.24%	0.028%	0.087%	0.167%	312,614	467,388	8,327	459,061	36,977,712	7,711,664	29,194,998	1,123	239
133.50%	0.041%	0.036%	0.149%	848,958	1,296,796	16,549	1,280,246	117,239,189	21,778,514	95,285,785	3,426	62
140.93%	0.000%	0.039%	0.142%	1,442,013	2,741,361	46,534	2,694,826	243,668,364	41,023,628	202,178,305	6,867	29
131.95%	0.000%	0.026%	0.164%	2,607,612	5,425,641	44,413	5,381,228	548,255,597	88,988,111	458,486,276	15,143	29
124.51%	0.000%	0.058%	0.144%	10,745,968	18,129,966	-	18,129,966	2,084,475,221	300,362,500	1,781,803,436	56,557	7
117.67%	0.004%	0.000%	0.217%	85,267	522,499	70,669	451,830	79,700,149	4,518,657	75,166,323	963	40
118.78%	0.004%	0.018%	0.202%	111,427	2,118,927	194,473	1,924,454	350,312,742	16,212,313	334,052,598	4,004	19
123.34%	0.004%	0.000%	0.192%	205,950	3,423,307	376,312	3,046,995	587,256,645	32,047,275	555,098,511	7,279	21
130.72%	0.003%	0.024%	0.210%	567,093	7,790,487	1,270,480	6,520,007	1,051,877,662	100,494,090	951,100,125	18,712	31
132.20%	0.004%	0.012%	0.200%	425,441	15,808,159	2,104,738	13,703,421	2,096,318,030	178,501,664	1,917,242,389	34,780	14
123.64%	0.004%	0.015%	0.231%	188,221	29,213,332	3,168,633	26,044,698	4,115,230,851	316,403,377	3,798,410,885	64,644	13
158.88%	0.000%	0.028%	0.176%	68,245,168	185,162,220	28,941,487	156,220,733	13,243,311,309	1,305,609,911	11,932,865,648	348,740	2



CONTRAST IN MARKET VALUE CHANGES:

Farms and Homesteads

The total market value of property within a given city is a combination of the individual market values of many different kinds of parcels, including single-family homes, apartment buildings, businesses, farms, cabins, and railroads.

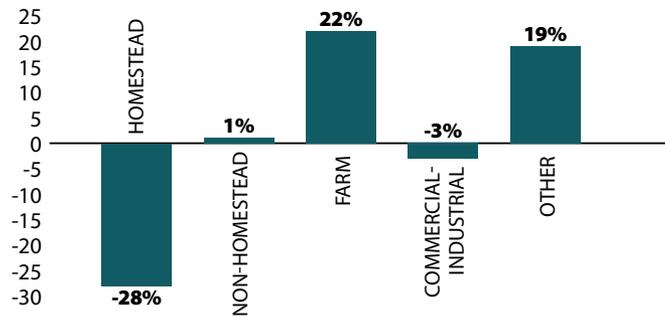
From year to year, there are shifts in how much of the total market value rests in one type of property, such as homesteads. These shifts result in changes in how much of the property tax burden is borne by different kinds of property.

Over the last several years, some of these shifts have been significant. From 2008 to 2014, the portion of total city market value comprised of homesteads decreased by 12 percent while the portion comprised of farms increased by nearly 50 percent.

The change in dollar amounts is equally dramatic. Homestead market value in cities shrank by 28 percent over this time period while farm market value grew by 22 percent (see chart below).

These shifts can create some taxpayer confusion. City homeowners may see increases in the city portion of their tax bills, but decreases in the county and school portions. This is because county and school district taxes are spread over larger geographic areas and include more farms than the city. Big increases in farm market values are likely to grow county and school district tax bases more than city tax bases.

Market Value in Cities 2008-2014



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