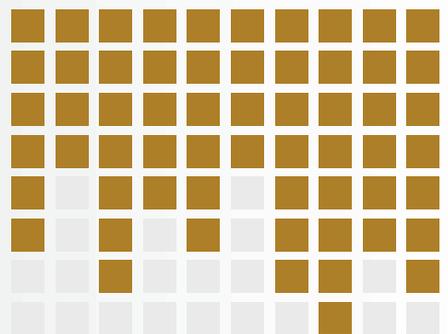
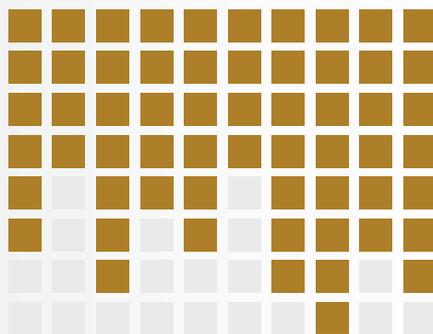
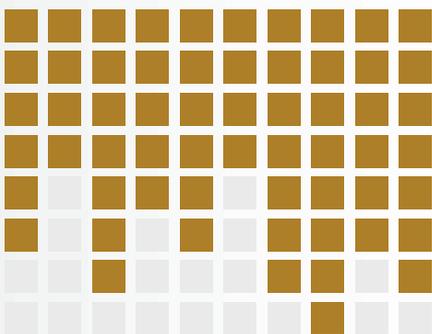


2015 PROPERTY TAXES: Comparative Data

- 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 other similar cities.
- Data on the 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 this report and the 2015 Property Tax Data Table, which includes data for all Minnesota cities, on the League website.
- Additionally, 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*. Also offered is, *Why Your Property Taxes Change from Year to Year*, a resource designed to help engage residents in the budget and property tax levy-setting process. Another helpful online tool is the Property Tax Calculator and a glossary of terms for the calculator, which you can access at www.lmc.org/prop-tax-calc.
- 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 2015 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 2015 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 2015 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 the totals and averages for all 852 cities in the state as a group. The second line shows totals and averages for all townships and unincorporated areas in the state as a group. The third line contains data representing the

City	2015 TAX BASE DATA							2015 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	4,412,791,461	161,900,450	370,225,441	3,880,583,673	368,473,915	1,466,468,842	7,688,827	44.707%	46.898%	27.091%	6.898%
ALL TOWNSHIPS	2,064,212,835	1,229,330	8,042,228	2,054,333,830	7,473,852	317,264,479	1,320,173	43.110%	11.522%	17.131%	1.556%
AVERAGE CITY	5,179,333	190,024	434,537	4,554,676	432,481	1,721,208	9,024	44.707%	46.898%	27.091%	6.898%
CITY AVERAGES BY REGION											
Region 1	21,441,278	785,890	-	20,655,388	-	7,331,172	29,612	46.657%	67.874%	19.641%	4.999%
Region 2	16,271,387	519,001	-	15,751,617	-	8,599,720	8,784	53.140%	59.193%	19.256%	2.078%
Region 3	147,056,192	3,126,356	5,319,096	138,587,545	6,587,517	53,845,218	515,650	61.910%	48.784%	25.908%	4.660%
Region 4	89,977,742	3,973,903	-	86,002,254	-	35,650,776	778,996	52.642%	59.683%	24.048%	2.989%
Region 5	78,061,304	1,982,506	195,442	75,881,908	319,080	39,441,084	280,363	39.152%	46.898%	19.142%	0.742%
Region 6E	40,712,596	591,722	-	40,120,874	-	16,084,171	621,872	49.145%	71.640%	13.349%	2.072%
Region 6W	12,520,348	276,688	-	12,243,660	-	5,672,622	246,165	33.119%	98.491%	8.287%	1.324%
Region 7E	49,687,341	1,252,185	-	48,427,214	-	17,427,617	549,490	73.920%	61.290%	31.959%	1.805%
Region 7W	238,029,971	5,392,189	87,816	232,523,149	149,511	82,137,282	681,681	49.372%	47.321%	32.070%	2.607%
Region 8	41,373,297	1,494,390	-	39,878,907	-	17,573,954	1,117,134	26.924%	74.760%	14.113%	0.798%
Region 9	101,515,992	2,738,699	-	98,777,313	-	38,462,880	1,068,764	39.499%	63.981%	19.770%	0.466%
Region 10	286,711,761	5,653,897	-	281,057,864	-	101,407,994	1,790,316	48.498%	56.977%	21.613%	1.032%
Region 11	3,289,432,252	134,113,024	364,623,087	2,790,675,980	361,417,807	1,042,834,352	-	42.886%	43.366%	28.320%	8.763%
CITY AVERAGES BY POPULATION SIZE											
Greater MN, under 500	35,280,571	525,162	134,512	34,618,835	303,009	12,965,855	477,726	42.221%	75.111%	13.931%	1.720%
Greater MN, 500-2,499	161,374,531	4,469,514	1,523,585	155,371,000	2,061,247	63,639,739	1,186,276	42.475%	72.083%	18.142%	1.106%
Greater MN, 2,500-4,999	146,372,089	4,641,379	1,870,166	139,848,983	1,329,432	50,002,123	1,265,194	49.799%	58.542%	21.856%	1.359%
Greater MN, 5,000-9,999	141,611,694	4,406,450	616,359	136,583,294	1,510,039	55,433,481	1,109,094	51.628%	61.400%	25.183%	1.558%
Greater MN, 10,000-24,999	316,022,062	6,792,018	1,457,732	307,758,421	1,852,381	112,884,767	2,668,441	49.030%	54.565%	27.865%	2.643%
Greater MN, 25,000+	322,698,262	6,952,903	-	315,727,160	-	128,708,525	982,096	52.907%	44.071%	24.494%	2.545%
Metro, under 2,500	55,329,406	619,707	3,198,513	51,511,186	4,646,484	10,779,249	-	41.391%	33.973%	25.469%	8.562%
Metro, 2,501-4,999	122,663,411	2,322,618	8,827,741	111,507,454	8,295,043	25,406,385	-	41.146%	34.244%	27.651%	7.419%
Metro, 5,000-9,999	204,094,071	4,215,828	11,465,771	188,408,809	15,807,630	35,895,946	-	44.224%	35.583%	27.266%	8.787%
Metro, 10,000-24,999	552,855,241	19,138,984	55,790,765	477,920,143	75,672,791	154,927,432	-	40.349%	43.841%	29.533%	7.551%
Metro, 25,000-49,999	489,186,819	21,289,072	59,660,886	408,236,861	60,467,710	170,266,184	-	43.551%	43.732%	30.043%	8.518%
Metro, 50,000-99,999	1,189,314,723	30,905,272	149,368,913	1,009,034,987	96,184,941	408,723,895	-	40.590%	37.639%	26.970%	9.111%
Metro, 100,000+	675,988,581	55,621,543	76,310,498	544,056,540	100,343,208	236,835,261	-	48.910%	58.748%	29.236%	9.653%

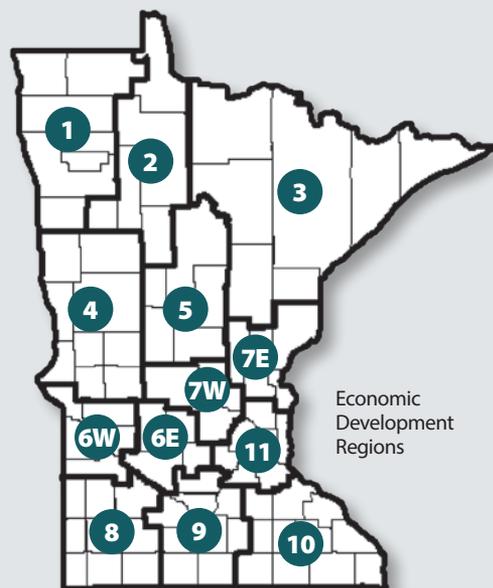
average Minnesota city—in other words, the totals for all cities divided by 852. (According to tax abstract data on unique taxing jurisdictions from the Department of Revenue, there are 1,782 townships and 155 unincorporated areas.)

Regional totals

The second section contains averages by economic development region. There are 13 economic development regions (see map). 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	2015 MV TAX RATES			2015 AID AND LEVY DATA				2015 MARKET VALUE AND POPULATION DATA				
	Average County MV Tax Rate	Average City MV Tax Rate	Average School MV Tax Rate	Certified City LGA/Town Aid	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)	2014 Population	Number of cities
125.594%	0.004%	0.020%	0.196%	516,898,012	2,004,850,192	190,721,530	1,814,128,662	237,418,954,776	21,682,792,348	215,617,148,583	4,497,920	852
73.319%	0.011%	0.008%	0.166%	10,000,000	238,286,564	1,559,057	236,727,507	59,848,760,838	6,338,611,874	53,447,882,123	968,817	
125.594%	0.004%	0.020%	0.196%	606,688	2,353,111	223,852	2,129,259	278,660,745	25,449,287	253,071,771	5,279	
139.170%	0.000%	0.000%	0.206%	17,140,995	14,024,552	-	14,024,552	1,348,288,122	291,378,000	1,053,755,122	50,125	56
133.667%	0.000%	0.000%	0.135%	6,021,899	9,325,555	-	9,325,555	567,192,350	124,087,000	441,163,850	26,347	22
141.262%	0.000%	0.046%	0.118%	71,200,010	73,636,286	5,981,618	67,654,668	7,260,683,910	1,245,265,800	5,987,924,110	211,431	67
139.362%	0.000%	0.023%	0.170%	28,265,259	42,921,096	-	42,921,096	4,426,839,849	745,059,400	3,675,310,549	131,486	82
105.935%	0.000%	0.008%	0.132%	15,287,695	36,018,012	371,662	35,646,350	2,932,286,145	435,419,000	2,490,288,745	74,617	64
136.205%	0.000%	0.000%	0.175%	17,735,635	28,835,723	-	28,835,723	2,279,242,650	486,434,900	1,791,890,350	73,748	40
141.222%	0.000%	0.076%	0.219%	9,979,410	12,136,861	-	12,136,861	665,177,500	182,913,400	481,223,000	27,173	37
168.974%	0.018%	0.022%	0.144%	10,375,383	29,710,887	-	29,710,887	2,787,540,750	455,442,400	2,327,897,350	77,550	39
131.370%	0.000%	0.062%	0.154%	28,179,415	110,205,610	83,272	110,122,338	11,728,113,970	1,591,807,515	10,126,069,455	290,524	54
116.596%	0.051%	0.020%	0.216%	24,449,827	29,866,913	-	29,866,913	2,222,354,300	514,701,000	1,706,819,500	82,675	79
123.716%	0.000%	0.041%	0.184%	43,628,201	63,352,091	-	63,352,091	5,426,173,900	991,243,800	4,426,924,900	168,204	71
128.121%	0.000%	0.034%	0.185%	67,442,467	160,333,072	-	160,333,072	15,458,847,365	2,343,057,732	13,102,867,533	383,081	101
123.335%	0.003%	0.017%	0.207%	177,191,816	1,394,483,533	184,284,977	1,210,198,556	180,316,213,965	12,275,982,401	168,005,014,119	2,900,959	140
132.984%	0.037%	0.000%	0.204%	15,324,878	26,326,934	323,520	26,003,414	1,905,778,021	502,254,900	1,399,247,021	71,794	346
133.806%	0.026%	0.109%	0.178%	75,360,293	114,276,635	2,110,570	112,166,065	8,684,780,567	1,814,954,600	6,852,410,967	266,029	238
131.556%	0.039%	0.033%	0.158%	53,436,887	83,211,521	1,108,929	82,102,592	7,342,736,989	1,311,257,915	6,021,294,974	210,759	62
139.769%	0.000%	0.037%	0.152%	43,113,614	85,434,980	1,439,778	83,995,202	7,728,633,559	1,200,014,300	6,514,861,559	205,549	30
134.104%	0.000%	0.021%	0.175%	68,364,721	161,897,105	1,453,756	160,443,349	15,804,968,111	2,346,101,132	13,437,783,279	418,360	28
124.018%	0.000%	0.057%	0.153%	84,105,803	139,219,484	-	139,219,484	15,635,843,564	2,232,227,100	13,386,536,664	424,470	8
109.395%	0.004%	0.000%	0.215%	2,805,537	20,175,876	2,676,001	17,499,875	3,394,704,600	151,688,692	3,242,440,438	36,436	39
110.460%	0.004%	0.015%	0.200%	3,165,917	42,540,802	4,356,579	38,184,223	7,437,757,679	298,693,544	7,138,138,598	79,132	20
115.861%	0.004%	0.000%	0.200%	4,418,289	74,910,375	7,868,682	67,041,693	13,515,801,560	593,919,513	12,919,891,235	154,291	21
121.275%	0.002%	0.023%	0.205%	17,905,659	248,046,734	38,519,721	209,527,013	34,728,609,480	2,758,327,603	31,961,835,945	558,348	30
125.844%	0.004%	0.012%	0.193%	6,715,018	208,325,524	29,795,648	178,529,876	26,955,695,231	2,223,795,728	24,723,966,150	465,877	14
114.310%	0.004%	0.012%	0.230%	2,905,172	421,815,116	42,021,691	379,793,425	65,756,637,790	3,835,324,610	61,915,593,339	895,961	14
146.547%	0.000%	0.026%	0.182%	139,276,224	378,669,106	59,046,655	319,622,451	28,527,007,625	2,414,232,711	26,103,148,414	710,914	2

A Look Back at the JOBZ Program

Implemented in 2004, the Job Opportunity Building Zones (JOBZ) initiative will expire at the end of 2015. Qualifying properties in JOBZ-designated areas are exempt from many local property taxes.

Statewide there are 10 job zones throughout Greater Minnesota. Since its inception, the program has helped to create over 8,375 jobs, more than double initial projections. The program promotes development in communities ready to support business growth while also seeking out places ripe for redevelopment.

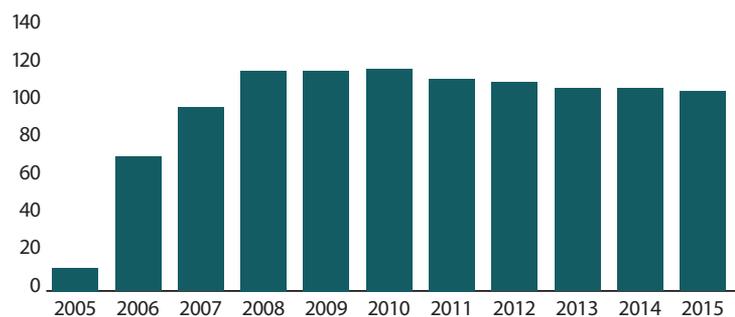
Participation in the program started slow, but grew rapidly, as shown in the graph below. In 2005, just 13 cities participated; by 2008, over 100 cities had JOBZ properties. In 2015, 104 cities contained JOBZ properties.

Like city participation, the amount of tax capacity in JOBZ districts grew rapidly in the program's early years. From 2005 to 2006 this growth was over 200 percent, due largely to the increase in the use of JOBZ. As the number of cities using JOBZ stabilized, the growth in tax capacity was greatly reduced. From 2011 to 2014 the change in tax capacity in JOBZ districts was very similar to the change in total city tax capacity.

The 2014 Legislature appropriated \$24 million for the newly created Minnesota Job Creation Fund, designed to replace the JOBZ program. While JOBZ was limited to cities outside of the seven-county metropolitan area, Job Creation Fund dollars can be used throughout the state. Businesses apply to the local government where the facility will be located, and the local government in turn submits the application to the Department of Employment and Economic Development.

Number of Cities with JOBZ Tax Capacity

2005-2015



145 University Avenue West
St. Paul, MN 55103-2044

PHONE: (651) 281-1200

FAX: (651) 281-1299

TDD: (651) 281-1290

WWW.LMC.ORG