

# Impact of 40% Debt Service Credit for Agricultural Land from Vetoed 2016 Regular Session Tax Bill

The attached printout shows the estimated impact of the 40% debt service credit upon debt service taxes paid on an agricultural homestead land property with a taxable value of \$1 million, excluding the house, garage, and one acre. The projected debt service tax rate for each school district was estimated by dividing the projected pay 2017 debt levy by the 2015 (pay 2016) total net tax capacity (the sum of local taxable tax capacity plus the fiscal disparity distribution tax capacity). The current law debt service tax on the \$1 million agricultural land property was calculated by multiplying the projected debt service tax rate by the tax capacity of this property (\$5,000). The tax after the 40% credit is equal to 60% of the current law tax.

An asterisk (\*) at the end of a row denotes a school district in which total agricultural homestead land is less than \$1 million; thus, there is no single property with agricultural homestead land value of \$1 million or more in this district. If there were a property with agricultural homestead land value of \$1 million in this district, the estimated debt tax on this property would be as represented here.

MDE Code	Name	2015 (Pay 2016) Total Tax Cap. (Net)	2015 (Pay 2016) Agric. Land Tax Capacity	Projected Pay 2017 Debt Levy	Projected Debt Tax Rate	Debt Tax on \$1 Million Agricultural Homestead Land		
						Current Law	After 40% Credit	Diff.
1	Aitkin	16,303,640	2,504,282	130,098	0.798%	40	24	-16
1	Minneapolis	455,460,309	15,251	64,559,479	14.175%	709	425	-283 *
2	Hill City	1,334,649	380,377	192,784	14.445%	722	433	-289
4	McGregor	8,336,176	1,624,057	825,796	9.906%	495	297	-198
6	South St. Paul	15,340,592	0	2,466,516	16.078%	804	482	-322 *
11	Anoka-Hennepin	210,572,409	670,796	7,425,836	3.527%	176	106	-71
12	Centennial	30,569,268	100,736	6,360,936	20.808%	1,040	624	-416
13	Columbia Heights	19,895,623	0	2,042,181	10.264%	513	308	-205 *
14	Fridley	13,126,446	0	4,798,913	36.559%	1,828	1,097	-731 *
15	Saint Francis	28,198,053	948,588	1,819,862	6.454%	323	194	-129
16	Spring Lake Park	36,761,425	0	8,987,263	24.448%	1,222	733	-489 *
22	Detroit Lakes	23,512,951	1,550,337	0	0.000%	0	0	0
23	Frazee-Vergas	7,584,820	1,376,363	1,070,809	14.118%	706	424	-282
25	Pine Point	0	0	0	n/a	n/a	n/a	n/a *
31	Bemidji	31,947,832	2,143,201	2,921,960	9.146%	457	274	-183
32	Blackduck	3,044,224	796,699	366,590	12.042%	602	361	-241
36	Kelliher	1,108,837	431,580	342,568	30.894%	1,545	927	-618
38	Red Lake	13,948	0	6,102	43.751%	2,188	1,313	-875 *
47	Sauk Rapids	16,984,331	1,369,505	4,554,536	26.816%	1,341	804	-536
51	Foley	6,954,061	2,304,228	3,915,242	56.302%	2,815	1,689	-1,126
75	Saint Clair	4,421,247	2,471,043	757,813	17.140%	857	514	-343
77	Mankato	62,045,016	3,021,008	8,529,677	13.748%	687	412	-275
81	Comfrey	4,626,387	4,249,060	0	0.000%	0	0	0
84	Sleepy Eye	8,982,947	6,444,769	377,764	4.205%	210	126	-84
85	Springfield	6,692,406	5,292,435	0	0.000%	0	0	0
88	New Ulm-Hanska	21,604,368	9,262,635	2,921,009	13.520%	676	406	-270
91	Barnum	3,076,122	628,824	431,954	14.042%	702	421	-281
93	Carlton	4,435,428	335,684	67,377	1.519%	76	46	-30
94	Cloquet	10,095,557	227,733	3,532,612	34.992%	1,750	1,050	-700
95	Cromwell-Wright	1,846,223	410,404	588,333	31.867%	1,593	956	-637
97	Moose Lake	4,238,642	549,161	996,263	23.504%	1,175	705	-470
99	Esko	5,064,979	184,063	1,191,695	23.528%	1,176	706	-471
100	Wrenshall	3,209,089	364,480	348,225	10.851%	543	326	-217
108	Norwood Young America	9,586,940	2,364,796	1,000,211	10.433%	522	313	-209
110	Waconia	24,967,956	1,734,386	6,726,171	26.939%	1,347	808	-539
111	Watertown-Mayer	11,461,943	1,988,009	4,589,910	40.045%	2,002	1,201	-801
112	Chaska	73,713,866	1,341,712	20,174,113	27.368%	1,368	821	-547
113	Walker-Hackensack-Akeley	19,367,354	1,572,462	1,223,969	6.320%	316	190	-126
115	Cass Lake-Bena	8,064,129	391,784	1,891,663	23.458%	1,173	704	-469
116	Pillager	9,798,464	799,419	1,044,263	10.657%	533	320	-213
118	Northland Community	15,072,124	1,307,779	3,328,750	22.085%	1,104	663	-442

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						Agricultural Homestead Land		
						Current Law	After 40% Credit	Diff.
129	Montevideo	8,512,735	4,887,697	1,271,889	14.941%	747	448	-299
138	North Branch	15,653,454	1,215,218	4,356,977	27.834%	1,392	835	-557
139	Rush City	4,565,949	604,776	1,244,048	27.246%	1,362	817	-545
146	Barnesville	8,808,544	5,772,219	0	0.000%	0	0	0
150	Hawley	4,716,337	1,525,345	925,950	19.633%	982	589	-393
152	Moorhead	36,586,744	5,130,170	10,080,810	27.553%	1,378	827	-551
162	Bagley	4,544,316	1,253,241	246,482	5.424%	271	163	-108
166	Cook County	16,166,154	1,602,657	591,937	3.662%	183	110	-73
173	Mountain Lake	7,184,671	5,985,219	0	0.000%	0	0	0
177	Windom	9,978,651	6,350,311	1,053,876	10.561%	528	317	-211
181	Brainerd	53,980,951	2,218,636	6,502,419	12.046%	602	361	-241
182	Crosby-Ironton	19,030,320	1,127,773	1,618,576	8.505%	425	255	-170
186	Pequot Lakes	30,563,644	532,921	3,067,955	10.038%	502	301	-201
191	Burnsville	70,074,931	43,875	10,468,916	14.940%	747	448	-299 *
192	Farmington	32,013,262	2,050,094	15,339,765	47.917%	2,396	1,438	-958
194	Lakeville	70,616,544	1,369,157	16,627,400	23.546%	1,177	706	-471
195	Randolph	4,756,181	1,820,207	576,853	12.128%	606	364	-243
196	Rosemount-Apple Valley-Eagan	167,521,995	1,094,946	11,692,466	6.980%	349	209	-140
197	West Saint Paul	61,321,812	22,575	4,093,904	6.676%	334	200	-134 *
199	Inver Grove-Pine Bend	28,609,993	53,499	4,509,039	15.760%	788	473	-315
200	Hastings	35,147,470	3,809,707	4,609,497	13.115%	656	393	-262
203	Hayfield	9,337,528	6,511,171	557,103	5.966%	298	179	-119
204	Kasson-Mantorville	8,615,648	2,692,119	3,343,891	38.812%	1,941	1,164	-776
206	Alexandria	42,020,081	2,836,151	6,812,101	16.212%	811	486	-324
213	Osakis	4,554,366	1,414,734	1,081,003	23.736%	1,187	712	-475
227	Chatfield	6,807,535	3,565,118	1,335,815	19.623%	981	589	-392
229	Lanesboro	3,226,229	2,050,859	129,607	4.017%	201	121	-80
238	Mabel-Canton	3,850,665	2,861,790	398,580	10.351%	518	311	-207
239	Rushford-Peterson	5,547,825	3,109,263	1,301,975	23.468%	1,173	704	-469
241	Albert Lea	19,024,532	5,606,314	2,898,381	15.235%	762	457	-305
242	Alden	3,464,081	2,796,155	476,661	13.760%	688	413	-275
252	Cannon Falls	9,915,913	2,492,910	2,260,197	22.794%	1,140	684	-456
253	Goodhue	4,595,641	2,770,716	478,543	10.413%	521	312	-208
255	Pine Island	6,951,738	1,860,775	2,359,741	33.945%	1,697	1,018	-679
256	Red Wing	34,493,467	2,106,931	339,313	0.984%	49	30	-20
261	Ashby	2,482,568	1,079,515	524,065	21.110%	1,055	633	-422
264	Herman-Norcross	5,958,665	5,344,650	0	0.000%	0	0	0
270	Hopkins	109,648,980	23,630	10,657,545	9.720%	486	292	-194 *
271	Bloomington	117,412,400	8,248	9,548,111	8.132%	407	244	-163 *
272	Eden Prairie	98,886,580	46,153	4,142,432	4.189%	209	126	-84
273	Edina	96,114,162	0	14,202,816	14.777%	739	443	-296 *
276	Minnetonka	86,075,507	11,350	5,650,570	6.565%	328	197	-131 *
277	Westonka	34,336,020	256,749	2,488,526	7.248%	362	217	-145
278	Orono	35,947,177	866,488	4,444,933	12.365%	618	371	-247
279	Osseo	157,041,149	994,239	15,751,356	10.030%	502	301	-201
280	Richfield	42,754,780	0	4,206,833	9.839%	492	295	-197 *
281	Robbinsdale	93,392,317	2,253	17,427,059	18.660%	933	560	-373 *
282	Saint Anthony-New Brighton	10,299,728	0	1,768,325	17.169%	858	515	-343 *
283	Saint Louis Park	58,553,991	0	6,522,155	11.139%	557	334	-223 *
284	Wayzata	127,917,796	379,312	14,735,137	11.519%	576	346	-230
286	Brooklyn Center	7,006,712	0	1,996,182	28.490%	1,424	855	-570 *
294	Houston	3,262,134	1,647,346	48,804	1.496%	75	45	-30
297	Spring Grove	2,494,149	1,527,506	0	0.000%	0	0	0
299	Caledonia	5,755,964	2,602,345	1,847,513	32.097%	1,605	963	-642
300	LaCrescent-Hokah	6,886,163	695,164	662,416	9.620%	481	289	-192
306	Laporte	2,477,303	362,271	743,857	30.027%	1,501	901	-601
308	Nevis	5,867,967	541,934	374,462	6.381%	319	191	-128
309	Park Rapids	20,839,171	2,840,575	2,764,490	13.266%	663	398	-265
314	Braham	3,872,160	884,666	790,066	20.404%	1,020	612	-408
316	Greenway	6,695,581	854,675	695,210	10.383%	519	311	-208

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317	Deer River	8,421,262	933,367	1,441,526	17.118%	856	514	-342
318	Grand Rapids	42,796,294	4,903,089	2,857,999	6.678%	334	200	-134
319	Nashwauk-Keewatin	3,709,013	901,266	0	0.000%	0	0	0
323	Franconia	281,192	40,982	0	0.000%	0	0	0
330	Heron Lake-Okabena	6,244,325	5,087,895	258,152	4.134%	207	124	-83
332	Mora	7,000,344	1,370,295	1,237,391	17.676%	884	530	-354
333	Ogilvie	2,205,516	704,147	713,240	32.339%	1,617	970	-647
345	New London-Spicer	13,815,382	1,467,630	1,866,364	13.509%	675	405	-270
347	Willmar	23,624,408	5,635,398	7,378,749	31.234%	1,562	937	-625
356	Lancaster	1,283,468	991,457	0	0.000%	0	0	0
361	International Falls	7,151,245	673,770	120,818	1.689%	84	51	-34
362	Littlefork-Big Falls	1,301,245	614,453	483,990	37.194%	1,860	1,116	-744
363	South Koochiching	1,529,327	933,889	208,279	13.619%	681	409	-272
378	Dawson-Boyd	7,897,671	6,664,940	224,305	2.840%	142	85	-57
381	Lake Superior	20,354,021	3,034,297	2,518,416	12.373%	619	371	-247
390	Lake of the Woods	4,523,123	1,122,892	1,087,987	24.054%	1,203	722	-481
391	Cleveland	4,923,720	1,635,785	0	0.000%	0	0	0
402	Hendricks	2,855,189	2,086,972	163,129	5.713%	286	171	-114
403	Ivanhoe	4,216,005	3,451,778	824,006	19.545%	977	586	-391
404	Lake Benton	5,263,710	4,022,678	279,781	5.315%	266	159	-106
413	Marshall	18,247,445	5,611,180	2,806,535	15.380%	769	461	-308
414	Minneota	6,323,456	5,126,973	805,461	12.738%	637	382	-255
415	Lynd	2,735,018	2,083,005	0	0.000%	0	0	0
423	Hutchinson	16,311,867	3,935,849	4,837,314	29.655%	1,483	890	-593
424	Lester Prairie	2,685,423	986,625	281,279	10.474%	524	314	-209
432	Mahnomen	3,431,148	2,281,793	303,347	8.841%	442	265	-177
435	Waubun	5,406,977	2,251,527	758,110	14.021%	701	421	-280
441	Marshall County Central Sch.	4,732,594	1,784,719	0	0.000%	0	0	0
447	Grygla-Gatzke	1,721,148	1,375,976	0	0.000%	0	0	0
458	Truman	6,876,868	5,904,694	87,298	1.269%	63	38	-25
463	Eden Valley-Watkins	5,338,483	1,579,894	1,349,262	25.274%	1,264	758	-505
465	Litchfield	11,876,657	3,969,229	2,284,061	19.232%	962	577	-385
466	Dassel-Cokato	10,233,187	2,891,351	871,327	8.515%	426	255	-170
473	Isle	5,043,387	683,545	682,567	13.534%	677	406	-271
477	Princeton	14,753,838	1,644,657	3,402,825	23.064%	1,153	692	-461
480	Onamia	6,757,308	1,066,011	1,087,976	16.101%	805	483	-322
482	Little Falls	12,356,589	2,507,873	515,540	4.172%	209	125	-83
484	Pierz	4,644,512	1,644,780	259,914	5.596%	280	168	-112
485	Royalton	3,414,650	1,083,828	1,291,492	37.822%	1,891	1,135	-756
486	Swanville	2,126,066	648,947	421,582	19.829%	991	595	-397
487	Upsala	1,681,758	590,116	646,543	38.444%	1,922	1,153	-769
492	Austin	17,110,341	3,762,136	2,472,333	14.449%	722	433	-289
495	Grand Meadow	4,617,819	3,689,452	938,977	20.334%	1,017	610	-407
497	Lyle	2,513,520	2,004,253	529,129	21.051%	1,053	632	-421
499	LeRoy-Ostrander	5,076,648	4,127,644	213,168	4.199%	210	126	-84
500	Southland	9,021,303	7,068,998	0	0.000%	0	0	0
505	Fulda	7,941,791	7,086,434	0	0.000%	0	0	0
507	Nicollet	5,931,914	4,319,207	547,809	9.235%	462	277	-185
508	Saint Peter	11,429,466	3,354,714	2,349,905	20.560%	1,028	617	-411
511	Adrian	7,357,846	6,204,846	553,084	7.517%	376	226	-150
514	Ellsworth	3,471,430	3,201,879	0	0.000%	0	0	0
518	Worthington	17,766,536	9,324,191	1,810,968	10.193%	510	306	-204
531	Byron	8,289,787	1,510,150	2,987,523	36.039%	1,802	1,081	-721
533	Dover-Eyota	5,035,356	2,457,561	1,562,930	31.039%	1,552	931	-621
534	Stewartville	10,258,875	3,616,600	2,143,895	20.898%	1,045	627	-418
535	Rochester	130,120,336	3,459,216	9,954,600	7.650%	383	230	-153
542	Battle Lake	12,495,415	1,419,185	587,010	4.698%	235	141	-94
544	Fergus Falls	19,322,481	4,139,383	3,112,995	16.111%	806	483	-322
545	Henning	4,470,629	1,093,869	0	0.000%	0	0	0
547	Parkers Prairie	3,837,229	1,448,341	309,800	8.074%	404	242	-161

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548	Pelican Rapids	16,366,496	2,435,762	2,079,305	12.705%	635	381	-254
549	Perham	18,320,235	1,988,480	5,291,277	28.882%	1,444	866	-578
550	Underwood	3,278,012	969,504	707,448	21.582%	1,079	647	-432
553	New York Mills	3,139,110	1,166,320	601,685	19.167%	958	575	-383
561	Goodridge	2,110,668	1,858,799	0	0.000%	0	0	0
564	Thief River Falls	12,559,097	3,539,794	3,051,060	24.294%	1,215	729	-486
577	Willow River	3,139,702	802,721	177,175	5.643%	282	169	-113
578	Pine City	8,088,488	1,053,776	1,647,512	20.369%	1,018	611	-407
581	Edgerton	5,170,382	4,133,704	63,288	1.224%	61	37	-24
592	Climax	3,226,267	2,987,818	63,659	1.973%	99	59	-39
593	Crookston	11,718,548	6,879,702	1,105,754	9.436%	472	283	-189
595	East Grand Forks	12,345,318	5,062,400	2,918,550	23.641%	1,182	709	-473
599	Fertile-Beltrami	5,052,793	2,617,853	0	0.000%	0	0	0
600	Fisher	4,876,471	4,338,402	238,871	4.898%	245	147	-98
601	Fosston	3,753,228	1,694,743	555,385	14.798%	740	444	-296
621	Mounds View	90,173,927	49,573	10,673,880	11.837%	592	355	-237 *
622	North St. Paul-Maplewood	85,065,777	469,234	11,652,818	13.699%	685	411	-274 *
623	Roseville	62,189,916	1,456	3,080,959	4.954%	248	149	-99 *
624	White Bear Lake	72,370,038	368,255	4,863,938	6.721%	336	202	-134
625	Saint Paul	247,071,379	1,568	38,218,524	15.469%	773	464	-309 *
630	Red Lake Falls	1,948,175	1,270,123	0	0.000%	0	0	0
635	Milroy	3,669,578	3,250,325	0	0.000%	0	0	0
640	Wabasso	9,127,751	7,889,068	675,157	7.397%	370	222	-148
656	Faribault	24,772,801	4,287,326	2,519,407	10.170%	509	305	-203
659	Northfield	24,855,731	3,780,257	4,803,552	19.326%	966	580	-387
####	Hills-Beaver Creek	6,616,612	5,713,750	794,330	12.005%	600	360	-240
676	Badger	878,466	601,598	0	0.000%	0	0	0
682	Roseau	5,016,579	1,848,640	1,819,584	36.271%	1,814	1,088	-725
690	Warroad	4,268,571	661,910	1,098,544	25.736%	1,287	772	-515
695	Chisholm	2,655,642	135,601	241,187	9.082%	454	272	-182 *
696	Ely	6,994,270	637,405	297,630	4.255%	213	128	-85 *
698	Floodwood	4,462,927	491,940	578,160	12.955%	648	389	-259
700	Hermantown	14,460,462	379,265	3,287,073	22.731%	1,137	682	-455
701	Hibbing	10,679,764	579,130	475,743	4.455%	223	134	-89
704	Proctor	10,492,558	454,171	1,053,179	10.037%	502	301	-201
706	Virginia	6,245,909	211,334	92,128	1.475%	74	44	-30
707	Nett Lake	114,605	113,076	59,647	52.046%	2,602	1,561	-1,041 *
709	Duluth	72,097,023	588,310	20,512,526	28.451%	1,423	854	-569
712	Mountain Iron-Buhl	3,741,670	240,591	34,971	0.935%	47	28	-19
716	Belle Plaine	10,515,238	2,483,611	3,057,578	29.078%	1,454	872	-582
717	Jordan	11,686,843	1,254,148	3,367,937	28.818%	1,441	865	-576
719	Prior Lake	52,155,006	451,498	12,302,384	23.588%	1,179	708	-472
720	Shakopee	51,620,537	1,115,682	18,884,040	36.582%	1,829	1,097	-732
721	New Prague Area	21,988,263	3,105,469	7,258,664	33.012%	1,651	990	-660
726	Becker	22,943,061	980,273	3,599,847	15.690%	785	471	-314
727	Big Lake	12,988,437	232,429	3,928,002	30.242%	1,512	907	-605
728	Elk River	69,852,343	1,365,968	23,665,712	33.880%	1,694	1,016	-678
738	Holdingford	4,256,361	1,304,281	717,846	16.865%	843	506	-337
739	Kimball	5,305,012	1,607,131	788,177	14.857%	743	446	-297
740	Melrose	9,533,182	3,148,944	881,482	9.246%	462	277	-185
741	Paynesville	8,176,896	2,525,341	748,786	9.157%	458	275	-183
742	Saint Cloud	75,911,529	2,231,167	6,429,412	8.470%	423	254	-169
743	Sauk Centre	9,529,328	3,060,787	801,267	8.408%	420	252	-168
745	Albany	8,373,097	1,802,935	4,210,170	50.282%	2,514	1,508	-1,006
748	Sartell	15,002,398	422,625	4,214,382	28.091%	1,405	843	-562
750	ROCORI Area	13,343,201	1,269,147	2,322,291	17.404%	870	522	-348
756	Blooming Prairie	7,491,013	5,526,018	1,294,557	17.281%	864	518	-346
761	Owatonna	27,152,048	6,045,450	10,070,658	37.090%	1,854	1,113	-742
763	Medford	4,170,242	1,897,204	903,025	21.654%	1,083	650	-433
768	Hancock	3,254,264	2,661,047	419,785	12.900%	645	387	-258

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						Agricultural Homestead Land		
						Current Law	After 40% Credit	Diff.
771	Chokio-Alberta	6,848,658	6,156,335	0	0.000%	0	0	0
775	Kerkhoven-Murdock-Sunburg	8,995,526	7,571,848	728,944	8.103%	405	243	-162
777	Benson	14,172,322	10,173,352	0	0.000%	0	0	0
786	Bertha-Hewitt	1,452,056	859,597	380,183	26.182%	1,309	785	-524
787	Browerville	1,848,706	719,328	178,987	9.682%	484	290	-194
801	Browns Valley	1,713,656	1,256,103	0	0.000%	0	0	0
803	Wheaton Area	10,699,365	9,570,189	305,062	2.851%	143	86	-57
811	Wabasha-Kellogg	6,274,238	1,453,578	803,807	12.811%	641	384	-256
813	Lake City	10,921,303	3,284,604	1,430,332	13.097%	655	393	-262
815	Prinsburg	1,557,998	1,115,619	0	0.000%	0	0	0
818	Verndale	1,414,142	593,822	382,768	27.067%	1,353	812	-541
820	Sebeka	2,630,199	1,357,936	0	0.000%	0	0	0
821	Menahga	3,263,731	1,098,808	415,796	12.740%	637	382	-255
829	Waseca	10,839,921	4,074,339	3,866,781	35.672%	1,784	1,070	-713
831	Forest Lake	51,375,656	1,368,455	8,114,600	15.795%	790	474	-316
832	Mahtomedi	22,584,929	272,785	4,934,712	21.850%	1,092	655	-437
833	South Washington	105,596,862	1,413,278	32,197,269	30.491%	1,525	915	-610
834	Stillwater	92,578,036	1,994,407	4,503,325	4.864%	243	146	-97
836	Butterfield	4,016,377	3,599,515	0	0.000%	0	0	0
837	Madelia	6,525,635	4,930,597	760,849	11.659%	583	350	-233
840	Saint James	10,341,884	7,840,437	2,676,413	25.879%	1,294	776	-518
846	Breckenridge	11,466,289	9,014,699	816,456	7.120%	356	214	-142
850	Rothsay	3,782,567	3,009,208	1,200,813	31.746%	1,587	952	-635
852	Campbell-Tintah	8,778,248	8,263,364	254,409	2.898%	145	87	-58
857	Lewiston-Altura	5,711,377	3,348,234	395,592	6.926%	346	208	-139
858	Saint Charles	6,234,926	2,726,721	775,848	12.444%	622	373	-249
861	Winona Area Public	29,630,458	2,809,499	2,143,697	7.235%	362	217	-145
876	Annandale	15,324,371	1,377,114	2,423,194	15.813%	791	474	-316
877	Buffalo	30,456,920	2,127,633	5,842,032	19.181%	959	575	-384
879	Delano	14,087,981	1,135,294	8,749,558	62.107%	3,105	1,863	-1,242
881	Maple Lake	5,598,505	839,557	1,516,006	27.079%	1,354	812	-542
882	Monticello	34,156,519	1,151,566	4,106,852	12.024%	601	361	-240
883	Rockford	10,319,871	702,330	3,685,389	35.712%	1,786	1,071	-714
885	Saint Michael-Albertville	19,000,520	595,870	7,704,664	40.550%	2,027	1,216	-811
891	Canby	8,262,301	6,942,286	493,385	5.972%	299	179	-119
911	Cambridge-Isanti	20,809,359	1,737,307	5,882,450	28.268%	1,413	848	-565
912	Milaca	7,068,963	1,771,300	1,353,481	19.147%	957	574	-383
914	Ulen-Hitterdal	3,877,365	2,952,210	530,045	13.670%	684	410	-273
2071	Lake Crystal-Wellcome-Mem.	11,821,994	7,784,692	1,693,084	14.321%	716	430	-286
2125	Triton	11,333,847	7,607,436	798,466	7.045%	352	211	-141
2134	United South Central	13,655,982	11,355,942	2,052,361	15.029%	751	451	-301
2135	Maple River	13,188,425	10,453,605	457,947	3.472%	174	104	-69
2137	Kingsland	7,341,484	4,692,540	1,053,202	14.346%	717	430	-287
2142	Saint Louis County	30,978,438	5,108,179	5,065,448	16.352%	818	491	-327
2143	Waterville-Elysian-Morristw.	8,755,645	2,932,119	0	0.000%	0	0	0
2144	Chisago Lakes Area	19,661,152	1,187,439	3,008,332	15.301%	765	459	-306
2149	Minnewaska	15,243,699	5,969,342	1,106,101	7.256%	363	218	-145
2154	Eveleth-Gilbert	5,134,078	279,102	66,190	1.289%	64	39	-26
2155	Wadena-Deer Creek	4,322,585	1,163,733	500,039	11.568%	578	347	-231
2159	Buffalo Lake-Hector	13,825,055	11,531,173	0	0.000%	0	0	0
2164	Dilworth-Glyndon-Felton	10,257,561	6,384,898	946,874	9.231%	462	277	-185
2165	Hinckley-Finlayson	6,762,156	1,531,257	790,952	11.697%	585	351	-234
2167	Lakeview	7,927,431	6,194,002	1,299,068	16.387%	819	492	-328
2168	N.R.H.E.G.	10,618,296	7,333,622	462,500	4.356%	218	131	-87
2169	Murray County Central	11,814,325	8,945,883	1,346	0.011%	1	0	0
2170	Staples-Motley	9,261,841	2,048,904	205,222	2.216%	111	66	-44
2171	Kittson Central	9,259,917	5,478,038	375,120	4.051%	203	122	-81
2172	Kenyon-Wanamingo	9,317,997	5,983,742	1,287,845	13.821%	691	415	-276
2174	Pine River-Backus	13,806,482	1,971,093	323,789	2.345%	117	70	-47
2176	Warren-Alvarado-Oslo	11,904,546	9,982,096	286,377	2.406%	120	72	-48

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						Current Law	After 40% Credit	Diff.
2180	MACCRA	13,801,979	11,239,964	634,806	4.599%	230	138	-92
2184	Luverne-Magnolia	14,593,119	10,665,187	955,283	6.546%	327	196	-131
2190	Yellow Medicine East	16,744,452	12,942,945	926,276	5.532%	277	166	-111
2198	Fillmore Central	8,099,931	5,383,602	616,180	7.607%	380	228	-152
2215	Norman County East	3,086,333	2,529,367	0	0.000%	0	0	0
2310	Sibley East	12,248,457	8,270,765	2,498,226	20.396%	1,020	612	-408
2311	Clearbrook-Gonvick	8,429,843	1,269,251	824,378	9.779%	489	293	-196
2342	West Central Area	13,285,418	10,397,079	0	0.000%	0	0	0
2358	Tri-County	2,569,381	1,755,746	190,107	7.399%	370	222	-148
2364	Belgrade-Broten-Elrosa	7,154,571	4,523,359	252,665	3.532%	177	106	-71
2365	Gibbon-Fairfax-Winthrop	17,681,407	14,113,881	311,482	1.762%	88	53	-35
2396	Atwater-Cosmos-Grove City	13,691,306	9,111,419	15,491	0.113%	6	3	-2
2397	LeSueur-Henderson	9,644,305	4,305,023	1,304,994	13.531%	677	406	-271
2448	Martin County West	14,054,374	10,248,129	887,395	6.314%	316	189	-126
2527	Norman County West	5,050,899	4,605,459	0	0.000%	0	0	0
2534	Bird Is.-Olivia-Lake Lillian	12,472,659	9,539,333	430,839	3.454%	173	104	-69
2536	Granada-Huntley-East Chain	8,087,383	7,293,193	1,093,731	13.524%	676	406	-270
2580	East Central	4,842,809	1,545,629	1,543,147	31.865%	1,593	956	-637
2609	Win-E-Mac	4,776,732	1,928,315	728,546	15.252%	763	458	-305
2683	Greenbush-Middle River	2,682,839	1,881,982	32,862	1.225%	61	37	-24
2687	Howard Lake-Waverly-Winsted	8,298,585	2,005,594	2,887,889	34.800%	1,740	1,044	-696
2689	Pipestone Area	19,131,732	15,035,998	1,518,430	7.937%	397	238	-159
2711	Mesabi East	6,368,280	746,421	814,191	12.785%	639	384	-256
2752	Fairmont Area	14,588,192	5,670,330	2,549,152	17.474%	874	524	-349
2753	Long Prairie-Grey Eagle	6,158,119	1,586,857	1,441,723	23.412%	1,171	702	-468
2754	Cedar Mountain	9,000,516	7,562,101	713,855	7.931%	397	238	-159
2759	Eagle Valley	1,660,880	890,793	1,200	0.072%	4	2	-1
2769	Morris Area	10,777,423	7,021,199	2,223,671	20.633%	1,032	619	-413
2805	Zumbrota-Mazeppa	7,957,841	2,927,325	918,621	11.544%	577	346	-231
2835	Janesville-Waldorf-Pemberton	9,172,320	5,878,598	901,416	9.828%	491	295	-197
2853	Lac Qui Parle Valley	18,387,015	15,646,322	86,806	0.472%	24	14	-9
2854	Ada-Borup	7,879,324	6,989,012	552,232	7.009%	350	210	-140
2856	Stephen-Argyle Central	10,617,777	7,615,589	183,134	1.725%	86	52	-34
2859	Glencoe-Silver Lake	14,281,686	7,081,186	1,400,391	9.805%	490	294	-196
2860	Blue Earth Area	17,386,116	13,453,692	514,610	2.960%	148	89	-59
2884	Red Rock Central	13,723,265	11,923,628	0	0.000%	0	0	0
2886	Glenville-Emmons	5,980,212	4,150,095	0	0.000%	0	0	0
2888	Clinton-Graceville-Beardsley	11,790,770	10,486,953	0	0.000%	0	0	0
2889	Lake Park-Audubon	11,634,594	2,357,091	1,299,797	11.172%	559	335	-223
2890	Renville County West	13,212,987	10,831,959	483,471	3.659%	183	110	-73
2895	Jackson County Central	20,099,101	14,578,594	1,391,929	6.925%	346	208	-139
2897	Redwood Falls Area	13,037,099	8,806,660	1,598,248	12.259%	613	368	-245
2898	Westbrook-Walnut Grove	9,961,980	8,842,692	0	0.000%	0	0	0
2899	Plainview-Elgin-Millville	10,025,308	4,799,276	509,444	5.082%	254	152	-102
2902	RTR Public Schools	8,925,199	7,047,373	0	0.000%	0	0	0
2903	Ortonville-Bellingham	6,494,614	4,753,804	730,386	11.246%	562	337	-225
2904	Tracy Area	13,728,906	10,014,552	232,670	1.695%	85	51	-34
2905	Tri-City United	13,406,410	4,840,628	3,757,757	28.030%	1,401	841	-561
2906	Red Lake County Central	5,439,735	2,269,170	320,572	5.893%	295	177	-118
2907	Round Lake-Brewster	6,169,125	5,250,619	27,680	0.449%	22	13	-9
2908	Brandon-Evansville	5,692,224	2,219,710	0	0.000%	0	0	0

An asterisk (\*) at the end of a row denotes a school district in which total agricultural homestead land is less than \$1 million; thus, there is no single property with agricultural homestead land value of \$1 million or more in this district. If there were a property with agricultural homestead land value of \$1 million in this district, the estimated debt tax on this property would be as represented here.