DEPARTMENT OF REVENUE

TAX INCREASE CALCULATION UNDER FISCAL DISPARITY CONTRIBUTION OPTION "A"

Tax Increment District: _____

Located in: City/Township _____

School District _____

County _____

Taxes Payable 2023

Data Source

TIF DISTRICT VALUE DATA

1. Current Year Commercial-Industrial Net Tax Capacity in TIF District _____ County Auditor

2. TIF Retained Captured Value Proportion _____ County Auditor

3. Commercial-Industrial Captured Net Tax Capacity (1 x 2) _____ Calculated by City/Town

4. Fiscal Disparity Average Contribution Proportion _____ County Auditor

5. Fiscal Disparity Contribution (3 × 4) _____ Calculated by City/Town

MUNICIPALITY TAX DATA

6. Spread Levy _____ Provided by Revenue

7. Total Municipality Taxable Net Tax Capacity _____ Provided by Revenue

8. Average Tax Rate (6 ÷ 7) _____ Provided by Revenue

9. "B" Option Taxable Net Tax Capacity (5 + 7) _____ Calculated by City/Town

10. "B" Option Average Tax Rate (6 ÷ 9) _____ Calculated by City/Town

11. Tax Rate Difference (8 - 10) _____ Calculated by City/Town

12. Municipal Government Tax Increase in the Municipality Under TIF Fiscal Disparity Contribution Option "A" (7 × 11) _____ Calculated by City/Town

SCHOOL DISTRICT TAX DATA

13. Non-Equalized Spread Levy _____ Provided by Revenue

14. School District Taxable Net Tax Capacity in Municipality _____ Provided by Revenue

15. Total School District Taxable Net Tax Capacity _____ Provided by Revenue

16. Average Tax Rate (13 ÷ 15) _____ Provided by Revenue

17. "B" Option Taxable Net Tax Capacity (5 + 15) _____ Calculated by City/Town

18. "B" Option Average Tax Rate (13 ÷ 17) _____ Calculated by City/Town

19. Tax Rate Difference (16 - 18) _____ Calculated by City/Town

20. School District Tax Increase in the Municipality Under TIF Fiscal Disparity Contribution Option "A" (14 × 19) _____ Calculated by City/Town

TAX INCREASE CALCULATION UNDER FISCAL DISPARITY CONTRIBUTION OPTION "A"

Tax Increment District: _____

Located in: City/Township _____

School District _____

County _____

Taxes Payable 2023

Data Source

COUNTY GOVERNMENT TAX DATA

21. Spread Levy   _____ Provided by Revenue

22. County Government Taxable Net Tax Capacity in Municipality   _____ Provided by Revenue

23. Total County Taxable Net Tax Capacity   _____ Provided by Revenue

24. Average Tax Rate (21 ÷ 23)   _____ Provided by Revenue

25. "B" Option Taxable Net Tax Capacity (5 + 23)   _____ Calculated by City/Town

26. "B" Option Average Tax Rate (21 ÷ 25)   _____ Calculated by City/Town

27. Tax Rate Difference (24 - 26)   _____ Calculated by City/Town

28. County Government Tax Increase in the Municipality Under
    TIF Fiscal Disparity Contribution Option "A" (22 × 27)   _____ Calculated by City/Town

SPECIAL TAXING DISTRICT DATA

29. Total Special Taxing Districts' Spread Levy in the Municipality _____ Provided by Revenue

30. County Government Value/Levy Factor (23 ÷ 21)   _____ Provided by Revenue

31. County Government Tax Increase Ratio (27 × 30)   _____ Calculated by City/Town

32. Special Taxing District Tax Increase in the Municipality Under
    TIF Fiscal Disparity Contribution Option "A" (29 × 31)   _____ Calculated by City/Town

33. **Total Tax Increase in the Municipality Under
    TIF Fiscal Disparity Contribution Option "A" (12 + 20 + 28 + 32)** _____ Calculated by City/Town

Notes:

(1) The amount determined for line 33 is to be reported to the State Auditor on line 12 of the Annual Disclosure Statement Tab on the TIF Annual Reporting Form.

(2) This completed calculation form is to be retained in your office. It is not to be forwarded to the State Auditor or the Minnesota Department of Revenue.