

# Residential Homestead Property Tax Burden Report

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Taxes Payable 2016



Property Tax Division

January 2018

[www.revenue.state.mn.us](http://www.revenue.state.mn.us)



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# 1 Introduction

This report is a summary of homestead property values and property taxes. It profiles 20 regions in Minnesota based on residential homestead property taxes (payable in 2016) and income (earned in 2015). The information in this report makes basic comparisons of income and property taxation possible. Still, numerous factors, including policy decisions unique to each region, affect property taxes. They make true comparisons among regions difficult and correlations among the data even more challenging.

## 1.1 General information

The 2008 Legislature appropriated one-time funding for the Minnesota Department of Revenue to develop and maintain a property tax and income-earned database for Minnesota homeowners.

The first Residential Homestead Property Tax Burden Report was published in 2009 using that database. This is the eighth publication. The department maintains the database and provides ongoing periodic reports. The report can be found online at [www.revenue.state.mn.us](http://www.revenue.state.mn.us). Type **Property Tax Burden Report** into the Search box.

The database is often called the Voss database after Rep. Gordon Voss, who sponsored the 1987 legislation that first mandated this kind of data collection.

## 1.2 Important factors that determine homestead property taxes

The property tax levied on a homestead depends on many factors. Among the most important ones are:

- **Level of public services:** The level of public spending varies across the state. Generally, more and better services mean higher property taxes. Townships generally provide fewer services than cities. Community size and density, population age, and crime levels are a few of the things that affect community preferences for public goods and services.
- **Intergovernmental aid and use of other non-property tax resources:** The level of state and federal aid to local governments can raise or lower property taxes. So can the amount of revenue generated by fees, charges, local sales taxes, and other non-property revenue sources.
- **Tax base composition and property tax classification system:** The amount of property tax generated by commercial, industrial, cabin, farm, and other non-homestead property types, can affect a homeowner's property tax bill. Significant property tax revenue coming from these properties generally results in lower property tax bills for homeowners.
- **Property tax refunds:** Property tax refunds lower homestead property taxes.
- **Regional economy:** The regional and local economies affect the mix of properties, market values, jobs, wages, and the supply and demand for housing.
- **Assessment practices:** Fair and equitable property taxes depend on an accurate assessment of each property's market value.

### 1.3 About the Voss database

The Minnesota Department of Revenue collected the data used to prepare this report and compiled it in the property tax-income database called the Voss database.

For each homestead in the state, the database contains data on estimated market value, state-paid property tax refunds, net property tax, and homeowner income. This information is used to calculate:

- The effective tax rate (property tax as a percent of market value)
- The ratio of estimated market value to homeowners' income (a measure of housing consumption)
- The property tax burden as a percent of homeowners' income

This report contains tables that show how these measures vary across the state. For example, table 1.7 shows that the median-valued homestead in 2016 was \$145,400 in the Southeast region of the state and \$223,400 in Dakota County. Table 3.6 shows that 5% of homesteads in the Arrowhead region had income in 2015 of more than \$180,000 while 14.5% of Minneapolis homesteads had income of more than \$180,000.

The report also shows how burdens vary by income level. Table 4.1 shows that the median property tax burden for homeowners in Greater Minnesota with incomes between \$10,000 and \$30,000 was 2.6% of income, while the median burden for those with income of \$90,000 or more was 1.7% of income.

These measures allow a basic comparison of property taxation and income, but they alone do not address the question, "What is the correct level of taxation?"

### 1.4 Data Compilation Process

As part of an overall tax compliance program, the 1986 Legislature passed a law requiring homeowners applying for homestead status on their property to file a homestead application with their county assessor (M.S. 273.124, subd. 13). Homestead status is considered a tax compliance issue because homesteads benefit from reduced class rates, and may be eligible for certain exclusions, tax credits and refunds. The format and content of homestead applications vary slightly among counties, but all must include the names and Social Security numbers of all owner occupants of a property receiving homestead status.

Each county must compile this homestead data in one file and submit it to the Department of Revenue. At the department's request, counties also include: (i) the parcel identification number, (ii) the estimated market value, (iii) tax amount, (iv) location indicators, and (v) the homestead property type (residential, farm, or manufactured home).

The department compiles this data from all counties into a single dataset. The county lists of property owners' Social Security numbers are checked for duplicates or improper claims of homestead. The department then supplies a list to assessors in counties where the possibly improper claims were made.

The county assessors investigate each property on the list to determine if the homestead classification was improperly claimed.

The requirement (in 1986) to report Social Security numbers laid the groundwork for linking property tax and income data. In 1987, the Legislature passed a law to mandate tracking of this linked data.

## 1.5 Excluded Records

The database used for this report does not include all homesteads in the state:

- This report's analysis is limited to each homestead's base parcel. The value and tax associated with other chained parcels (such as side lots) are excluded.
- Agricultural and manufactured homesteads are outside the scope of this report.
- Relative homesteads, occupied by a qualifying relative of the property's owner, are excluded from the study. The main reason is that a relative homestead's actual property tax burden is unknown and may not be highly correlated to true financial distress.
- For the 2016 report, approximately 2.5% of records were excluded because they did not reflect ownership changes due to property sales that occurred before January 2, 2016. Taxpayers must both own and occupy a homestead on January 2 to be eligible for a property tax refund.
- One county did not submit all of the data needed for the 2016 report. Homesteads in **Isanti County** are included in this report, but homesteader information is based on occupancy in 2015. Approximately 7% of Isanti County homestead records were excluded due to property sales that occurred in the two years before January 2, 2016 – including all homesteads established after January 2, 2015.

## 1.6 Definitions and Main Data Elements

The variables in this report are defined briefly below:

- **Estimated Market Value** – The county assessor's full estimated market value of the homestead portion of each parcel (as of Jan. 2, 2015).
- **Homestead Market Value Exclusion** – Excludes a portion of estimated market value from taxable market value. The exclusion replaced the Homestead Market Value Credit beginning with taxes payable in 2012. The amount of the exclusion (\$0-\$30,400 per homestead) is based solely on market value. More than 93% of homesteads received some property tax relief through this exclusion in 2016.

(**Note:** The actual reduction in taxes depends on the local tax rate. Due to the complex nature of the calculations that would be required, a regional comparison of the net benefit of the exclusion lies outside the scope of this report.)

- **Property Tax Refund (PTR)** – The sum of the regular PTR and the targeted, or special, refund. The “No Refund” range represents instances where there was no match between the property tax refund and income files. Statewide, approximately 36% of residential homesteads received a property tax refund in 2016.
- **Net Tax** – The net property tax after credits and refunds. The value is calculated by subtracting the regular and targeted refund amounts from the PTR qualifying amount reported by the county. The qualifying tax amount is used for calculating refunds and may differ from the actual property tax due on a parcel.
- **Effective Tax Rate** – The net property tax divided by the estimated market value, expressed as a percentage. In cases where a homestead’s base parcel includes both residential and other uses only the market value of the residential portion is included in the analysis.
- **Homestead Income** – The income of homesteaders. As with the PTR Income definition, both taxable and non-taxable income are counted. This includes nontaxable Social Security and pension income, interest income, workers’ compensation, public assistance, etc. About 3.2% of homestead records were excluded because they lacked any income information.
- **EMV / Income Ratio** – The ratio of the assessed value of the homestead to the income of the homesteaders.
- **Property Tax Burden** – The Net Tax divided by Homestead Income.



1.7 Payable 2016 Median Values by Region

	Homestead Count	EMV	MV Exclusion	Net Tax	Effective Tax Rate	Homestead Income	EMV / Income	Burden Before PTR	Burden After PTR
Arrowhead	89,551	\$129,200	\$23,632	\$1,095	0.83%	\$63,554	2.06	2.0%	1.9%
Central	99,080	\$169,600	\$21,832	\$1,784	1.08%	\$80,051	2.15	2.6%	2.3%
East Central	39,216	\$149,500	\$23,200	\$1,646	1.15%	\$68,478	2.18	2.9%	2.4%
Minnesota Valley	39,117	\$115,100	\$24,240	\$1,108	1.00%	\$65,410	1.76	2.0%	1.8%
North Central	41,760	\$138,550	\$23,000	\$1,072	0.79%	\$58,156	2.40	2.1%	1.9%
Northwest/Headwaters	35,886	\$115,300	\$23,800	\$1,046	0.94%	\$62,528	1.84	1.9%	1.8%
South Central	54,249	\$131,600	\$23,344	\$1,299	1.03%	\$67,546	1.93	2.2%	2.0%
Southeast	119,552	\$145,400	\$23,317	\$1,542	1.10%	\$74,184	1.97	2.4%	2.2%
Southwest	26,233	\$92,600	\$24,289	\$832	0.99%	\$60,710	1.53	1.6%	1.5%
West Central	53,921	\$149,400	\$22,400	\$1,283	0.89%	\$68,149	2.19	2.2%	2.0%
Greater Minnesota	598,565	\$141,300	\$23,092	\$1,352	1.00%	\$68,891	2.03	2.3%	2.1%
Anoka	90,422	\$184,900	\$20,563	\$1,977	1.12%	\$84,432	2.27	2.8%	2.4%
Carver/Scott	60,190	\$255,450	\$14,209	\$2,866	1.22%	\$106,470	2.38	3.1%	2.7%
Dakota	104,734	\$223,400	\$17,107	\$2,395	1.15%	\$96,123	2.30	2.8%	2.5%
Minneapolis	66,807	\$202,000	\$18,970	\$2,420	1.32%	\$81,157	2.51	3.6%	2.9%
North Hennepin	72,150	\$187,000	\$20,365	\$2,322	1.33%	\$88,196	2.22	3.2%	2.7%
Saint Paul	50,666	\$159,300	\$22,560	\$1,875	1.27%	\$73,842	2.26	3.2%	2.6%
Southeast Hennepin	65,870	\$221,000	\$17,305	\$2,628	1.29%	\$92,429	2.43	3.3%	2.8%
Southwest Hennepin	67,141	\$308,000	\$9,520	\$3,708	1.28%	\$119,835	2.45	3.2%	2.8%
Suburban Ramsey	59,013	\$203,800	\$18,844	\$2,349	1.25%	\$89,069	2.29	3.2%	2.7%
Washington	67,812	\$244,400	\$15,240	\$2,593	1.10%	\$100,695	2.42	3.0%	2.6%
Metro	704,805	\$215,400	\$17,800	\$2,417	1.20%	\$92,593	2.34	3.1%	2.6%
Statewide	1,303,370	\$180,500	\$20,338	\$1,878	1.11%	\$80,361	2.20	2.7%	2.4%

## 2 Regional Profiles

The composition of the 20 regions is detailed below and in the following two pages of maps. For further description of the variables summarized in the regional profiles see Section 3: Variable Profiles.

### Greater Minnesota Composition

**Arrowhead** – Aitkin, Carlton, Cook, Itasca, Koochiching, Lake, St. Louis

**Central** – Benton, Sherburne, Stearns, Wright

**East Central** – Chisago, Isanti, Kanabec, Mille Lacs, Pine

**Minnesota Valley** – Big Stone, Chippewa, Kandiyohi, Lac qui Parle, McLeod, Meeker, Renville, Swift, Yellow Medicine

**North Central** – Cass, Crow Wing, Morrison, Todd, Wadena

**Northwest/Headwaters** – Beltrami, Clearwater, Hubbard, Kittson, Lake of the Woods, Mahnommen, Norman, Pennington, Polk, Red Lake, Roseau

**South Central** – Blue Earth, Brown, Faribault, Le Sueur, Martin, Nicollet, Sibley, Waseca, Watonwan

**Southeast** – Dodge, Fillmore, Freeborn, Goodhue, Houston, Mower, Olmsted, Rice, Steele, Wabasha, Winona

**Southwest** – Cottonwood, Jackson, Lincoln, Lyon, Murray, Nobles, Pipestone, Redwood, Rock

**West Central** – Becker, Clay, Douglas, Grant, Otter Tail, Pope, Stevens, Traverse, Wilkin

### Metro Composition

**Anoka** – Anoka County

**Carver/Scott** – Carver and Scott Counties

**Dakota** – Dakota County

**Minneapolis** – City of Minneapolis

**North Hennepin** – Cities of Brooklyn Center, Brooklyn Park, Champlin, Corcoran, Crystal, Dayton, Greenfield, Hanover, Maple Grove, New Hope, Osseo, Robbinsdale, Rockford, Rogers, St. Anthony

**Saint Paul** – City of Saint Paul

**Southeast Hennepin** – Cities of Bloomington, Edina, Golden Valley, Hopkins, Richfield, St. Louis Park

**Southwest Hennepin** – Cities of Chanhassen, Deephaven, Eden Prairie, Excelsior, Greenwood, Independence, Long Lake, Loretto, Maple Plain, Medicine Lake, Medina, Minnetonka Beach, Minnetonka, Minnetrista, Mound, Orono, Plymouth, Shorewood, Spring Park, St. Bonifacius, Tonka Bay, Wayzata, Woodland

**Suburban Ramsey** – Cities of Arden Hills, Blaine, Falcon Heights, Gem Lake, Lauderdale, Little Canada, Maplewood, Mounds View, New Brighton, North Oaks, North Saint Paul, Roseville, Shoreview, Spring Lake Park, St. Anthony, Vadnais Heights, White Bear, White Bear Lake

**Washington** – Washington County

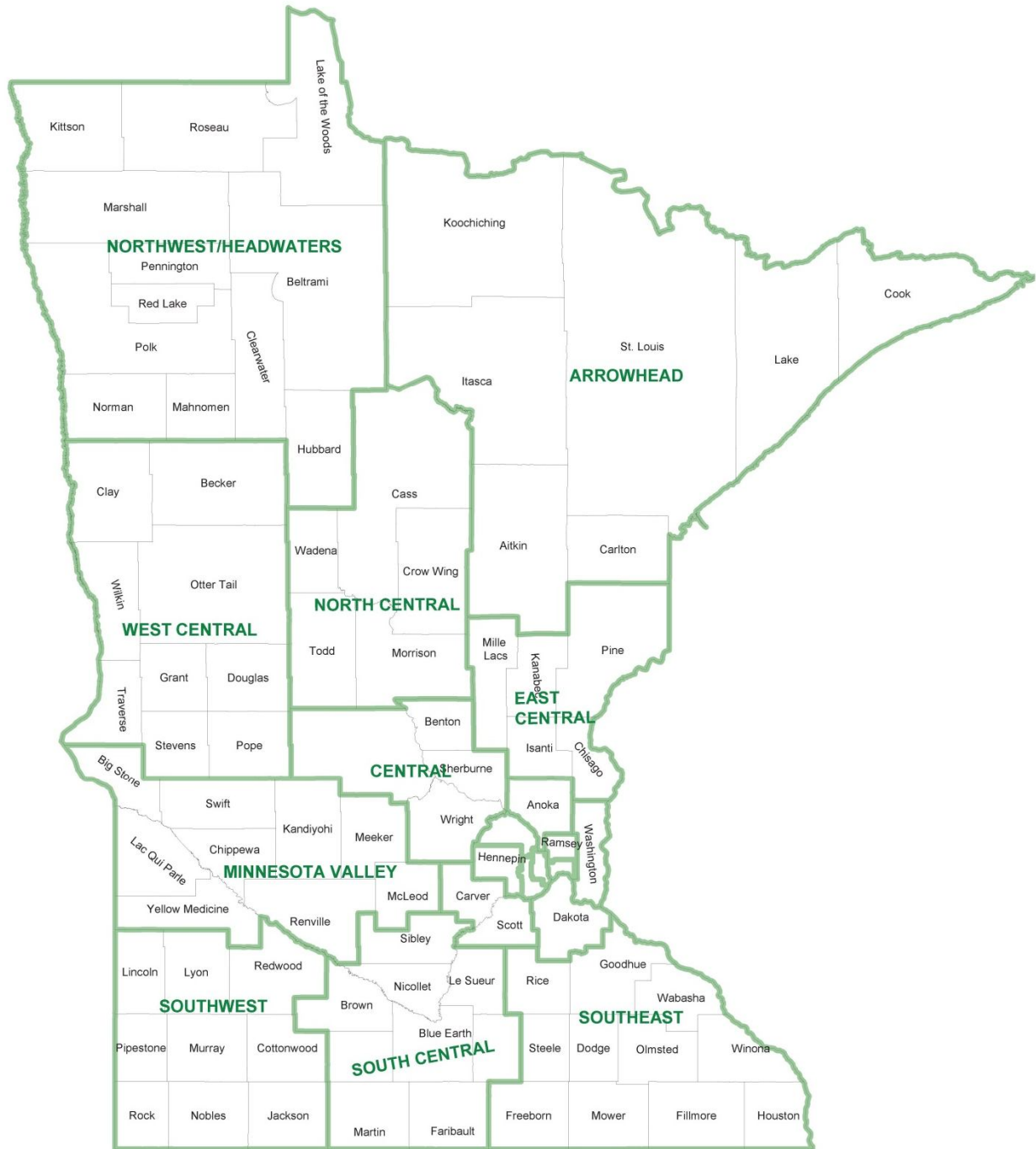


Figure 1 – Greater Minnesota Map

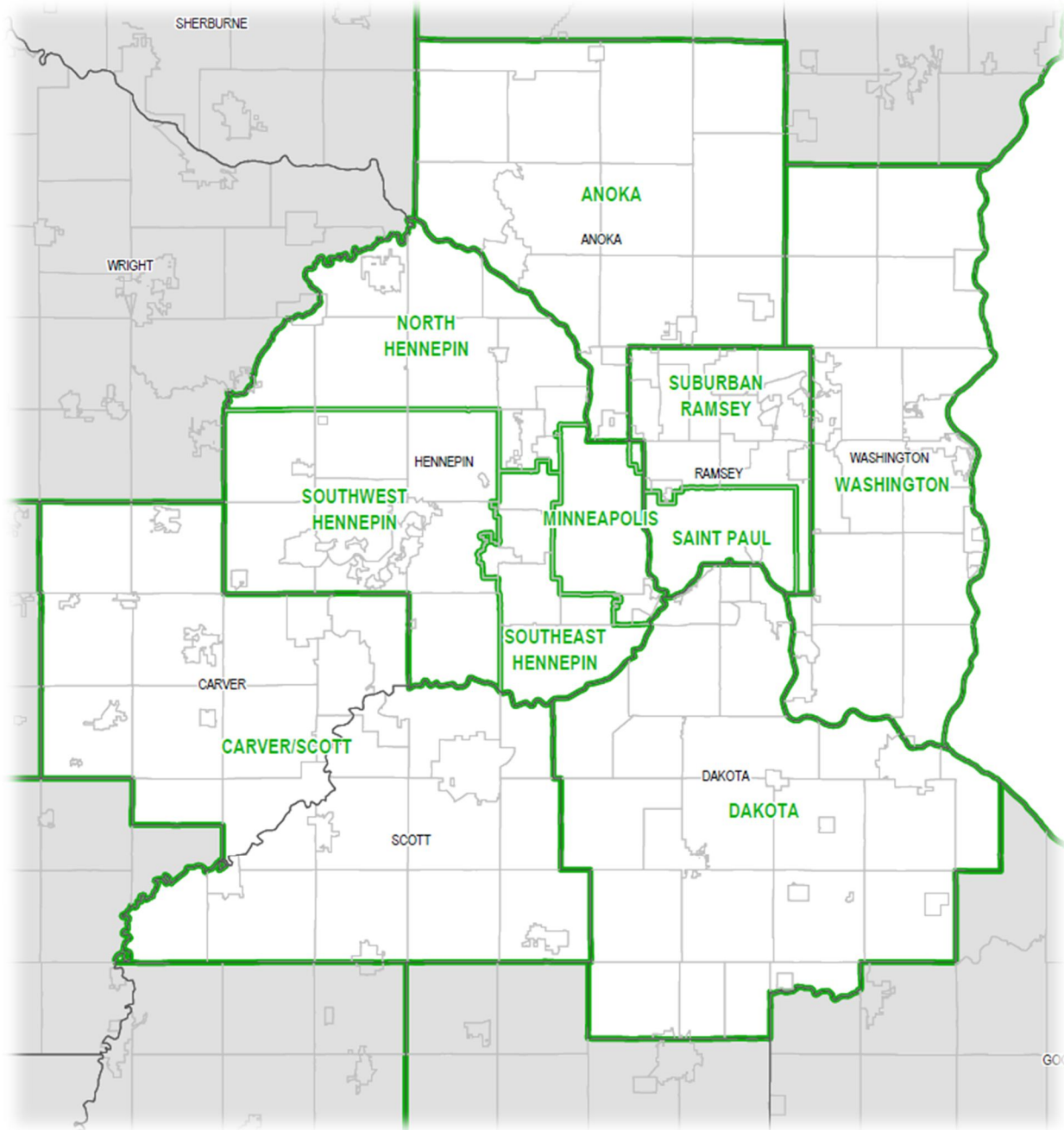


Figure 2 – Metro Map

## 2.1 Statewide

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	38,932	3.0%	0.15% or less	11,359	0.9%
\$50,000-\$100,000	152,248	11.7%	0.15%-0.30%	16,750	1.3%
\$100,000-\$150,000	271,396	20.8%	0.30%-0.45%	37,992	2.9%
\$150,000-\$200,000	293,232	22.5%	0.45%-0.60%	60,367	4.6%
\$200,000-\$250,000	197,223	15.1%	0.60%-0.75%	107,289	8.2%
\$250,000-\$300,000	122,933	9.4%	0.75%-0.90%	161,330	12.4%
\$300,000-\$350,000	78,320	6.0%	0.90%-1.05%	182,202	14.0%
\$350,000-\$400,000	49,549	3.8%	1.05%-1.20%	205,844	15.8%
\$400,000-\$450,000	31,634	2.4%	1.20%-1.35%	228,346	17.5%
More than \$450,000	67,903	5.2%	More than 1.35%	291,891	22.4%
<b>Total</b>	<b>1,303,370</b>	<b>100.0%</b>	<b>Total</b>	<b>1,303,370</b>	<b>100.0%</b>
Market Value Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	89,510	6.9%	\$20,000 or less	73,974	5.7%
\$1-\$10,000	140,573	10.8%	\$20,000-\$40,000	164,230	12.6%
\$10,000-\$12,500	65,264	5.0%	\$40,000-\$60,000	207,548	15.9%
\$12,500-\$15,000	83,360	6.4%	\$60,000-\$80,000	202,477	15.5%
\$15,000-\$17,500	109,338	8.4%	\$80,000-\$100,000	174,247	13.4%
\$17,500-\$20,000	141,886	10.9%	\$100,000-\$120,000	137,934	10.6%
\$20,000-\$22,500	175,325	13.5%	\$120,000-\$140,000	92,421	7.1%
\$22,500-\$25,000	191,028	14.7%	\$140,000-\$160,000	60,454	4.6%
\$25,000-\$27,500	163,171	12.5%	\$160,000-\$180,000	41,437	3.2%
More than \$27,500	143,915	11.0%	More than \$180,000	148,648	11.4%
<b>Total</b>	<b>1,303,370</b>	<b>100.0%</b>	<b>Total</b>	<b>1,303,370</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	830,671	63.7%	1.0 or less	114,717	8.8%
\$1-\$200	57,277	4.4%	1.0-2.0	446,238	34.2%
\$200-\$400	64,805	5.0%	2.0-3.0	348,839	26.8%
\$400-\$600	70,292	5.4%	3.0-4.0	161,899	12.4%
\$600-\$800	65,475	5.0%	4.0-5.0	79,185	6.1%
\$800-\$1,000	54,765	4.2%	5.0-6.0	43,943	3.4%
\$1,000-\$1,200	44,027	3.4%	6.0-7.0	26,880	2.1%
\$1,200-\$1,400	39,632	3.0%	7.0-8.0	17,356	1.3%
\$1,400-\$1,600	24,743	1.9%	8.0-9.0	12,048	0.9%
More than \$1,600	51,683	4.0%	More than 9.0	52,265	4.0%
<b>Total</b>	<b>1,303,370</b>	<b>100.0%</b>	<b>Total</b>	<b>1,303,370</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	92,032	7.1%	1.0% or less	112,471	8.6%
\$500-\$1,000	177,295	13.6%	1.0%-2.0%	332,051	25.5%
\$1,000-\$1,500	220,626	16.9%	2.0%-3.0%	491,182	37.7%
\$1,500-\$2,000	209,039	16.0%	3.0%-4.0%	196,292	15.1%
\$2,000-\$2,500	165,354	12.7%	4.0%-5.0%	69,996	5.4%
\$2,500-\$3,000	114,961	8.8%	5.0%-6.0%	30,977	2.4%
\$3,000-\$3,500	76,779	5.9%	6.0%-7.0%	16,512	1.3%
\$3,500-\$4,000	57,235	4.4%	7.0%-8.0%	10,177	0.8%
\$4,000-\$4,500	43,623	3.3%	8.0%-9.0%	6,969	0.5%
More than \$4,500	146,426	11.2%	More than 9.0%	36,743	2.8%
<b>Total</b>	<b>1,303,370</b>	<b>100.0%</b>	<b>Total</b>	<b>1,303,370</b>	<b>100.0%</b>

## 2.2 Greater Minnesota

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	36,360	6.1%	0.15% or less	8,665	1.4%
\$50,000-\$100,000	124,292	20.8%	0.15%-0.30%	11,509	1.9%
\$100,000-\$150,000	166,959	27.9%	0.30%-0.45%	24,182	4.0%
\$150,000-\$200,000	121,763	20.3%	0.45%-0.60%	39,663	6.6%
\$200,000-\$250,000	66,509	11.1%	0.60%-0.75%	61,830	10.3%
\$250,000-\$300,000	37,059	6.2%	0.75%-0.90%	88,876	14.8%
\$300,000-\$350,000	19,717	3.3%	0.90%-1.05%	98,911	16.5%
\$350,000-\$400,000	10,567	1.8%	1.05%-1.20%	95,446	15.9%
\$400,000-\$450,000	5,789	1.0%	1.20%-1.35%	81,713	13.7%
More than \$450,000	9,550	1.6%	More than 1.35%	87,770	14.7%
<b>Total</b>	<b>598,565</b>	<b>100.0%</b>	<b>Total</b>	<b>598,565</b>	<b>100.0%</b>
Market Value Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	13,413	2.2%	\$20,000 or less	45,101	7.5%
\$1-\$10,000	38,185	6.4%	\$20,000-\$40,000	95,363	15.9%
\$10,000-\$12,500	22,317	3.7%	\$40,000-\$60,000	111,235	18.6%
\$12,500-\$15,000	30,350	5.1%	\$60,000-\$80,000	102,790	17.2%
\$15,000-\$17,500	41,214	6.9%	\$80,000-\$100,000	83,082	13.9%
\$17,500-\$20,000	55,852	9.3%	\$100,000-\$120,000	58,031	9.7%
\$20,000-\$22,500	76,141	12.7%	\$120,000-\$140,000	34,973	5.8%
\$22,500-\$25,000	99,743	16.7%	\$140,000-\$160,000	19,953	3.3%
\$25,000-\$27,500	107,855	18.0%	\$160,000-\$180,000	12,144	2.0%
More than \$27,500	113,495	19.0%	More than \$180,000	35,893	6.0%
<b>Total</b>	<b>598,565</b>	<b>100.0%</b>	<b>Total</b>	<b>598,565</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	412,232	68.9%	1.0 or less	72,001	12.0%
\$1-\$200	30,983	5.2%	1.0-2.0	221,793	37.1%
\$200-\$400	34,284	5.7%	2.0-3.0	144,679	24.2%
\$400-\$600	32,377	5.4%	3.0-4.0	64,976	10.9%
\$600-\$800	26,218	4.4%	4.0-5.0	32,295	5.4%
\$800-\$1,000	19,662	3.3%	5.0-6.0	18,181	3.0%
\$1,000-\$1,200	13,866	2.3%	6.0-7.0	11,323	1.9%
\$1,200-\$1,400	10,672	1.8%	7.0-8.0	7,224	1.2%
\$1,400-\$1,600	6,473	1.1%	8.0-9.0	5,018	0.8%
More than \$1,600	11,798	2.0%	More than 9.0	21,075	3.5%
<b>Total</b>	<b>598,565</b>	<b>100.0%</b>	<b>Total</b>	<b>598,565</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	77,583	13.0%	1.0% or less	85,512	14.3%
\$500-\$1,000	128,875	21.5%	1.0%-2.0%	196,684	32.9%
\$1,000-\$1,500	128,600	21.5%	2.0%-3.0%	201,076	33.6%
\$1,500-\$2,000	98,266	16.4%	3.0%-4.0%	62,066	10.4%
\$2,000-\$2,500	63,048	10.5%	4.0%-5.0%	20,869	3.5%
\$2,500-\$3,000	36,730	6.1%	5.0%-6.0%	9,130	1.5%
\$3,000-\$3,500	21,908	3.7%	6.0%-7.0%	5,178	0.9%
\$3,500-\$4,000	14,643	2.4%	7.0%-8.0%	3,184	0.5%
\$4,000-\$4,500	9,652	1.6%	8.0%-9.0%	2,297	0.4%
More than \$4,500	19,260	3.2%	More than 9.0%	12,569	2.1%
<b>Total</b>	<b>598,565</b>	<b>100.0%</b>	<b>Total</b>	<b>598,565</b>	<b>100.0%</b>

## 2.3 Metro

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	2,572	0.4%	0.15% or less	2,694	0.4%
\$50,000-\$100,000	27,956	4.0%	0.15%-0.30%	5,241	0.7%
\$100,000-\$150,000	104,437	14.8%	0.30%-0.45%	13,810	2.0%
\$150,000-\$200,000	171,469	24.3%	0.45%-0.60%	20,704	2.9%
\$200,000-\$250,000	130,714	18.5%	0.60%-0.75%	45,459	6.4%
\$250,000-\$300,000	85,874	12.2%	0.75%-0.90%	72,454	10.3%
\$300,000-\$350,000	58,603	8.3%	0.90%-1.05%	83,291	11.8%
\$350,000-\$400,000	38,982	5.5%	1.05%-1.20%	110,398	15.7%
\$400,000-\$450,000	25,845	3.7%	1.20%-1.35%	146,633	20.8%
More than \$450,000	58,353	8.3%	More than 1.35%	204,121	29.0%
<b>Total</b>	<b>704,805</b>	<b>100.0%</b>	<b>Total</b>	<b>704,805</b>	<b>100.0%</b>
Market Value Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	76,097	10.8%	\$20,000 or less	28,873	4.1%
\$1-\$10,000	102,388	14.5%	\$20,000-\$40,000	68,867	9.8%
\$10,000-\$12,500	42,947	6.1%	\$40,000-\$60,000	96,313	13.7%
\$12,500-\$15,000	53,010	7.5%	\$60,000-\$80,000	99,687	14.1%
\$15,000-\$17,500	68,124	9.7%	\$80,000-\$100,000	91,165	12.9%
\$17,500-\$20,000	86,034	12.2%	\$100,000-\$120,000	79,903	11.3%
\$20,000-\$22,500	99,184	14.1%	\$120,000-\$140,000	57,448	8.2%
\$22,500-\$25,000	91,285	13.0%	\$140,000-\$160,000	40,501	5.7%
\$25,000-\$27,500	55,316	7.8%	\$160,000-\$180,000	29,293	4.2%
More than \$27,500	30,420	4.3%	More than \$180,000	112,755	16.0%
<b>Total</b>	<b>704,805</b>	<b>100.0%</b>	<b>Total</b>	<b>704,805</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	418,439	59.4%	1.0 or less	42,716	6.1%
\$1-\$200	26,294	3.7%	1.0-2.0	224,445	31.8%
\$200-\$400	30,521	4.3%	2.0-3.0	204,160	29.0%
\$400-\$600	37,915	5.4%	3.0-4.0	96,923	13.8%
\$600-\$800	39,257	5.6%	4.0-5.0	46,890	6.7%
\$800-\$1,000	35,103	5.0%	5.0-6.0	25,762	3.7%
\$1,000-\$1,200	30,161	4.3%	6.0-7.0	15,557	2.2%
\$1,200-\$1,400	28,960	4.1%	7.0-8.0	10,132	1.4%
\$1,400-\$1,600	18,270	2.6%	8.0-9.0	7,030	1.0%
More than \$1,600	39,885	5.7%	More than 9.0	31,190	4.4%
<b>Total</b>	<b>704,805</b>	<b>100.0%</b>	<b>Total</b>	<b>704,805</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	14,449	2.1%	1.0% or less	26,959	3.8%
\$500-\$1,000	48,420	6.9%	1.0%-2.0%	135,367	19.2%
\$1,000-\$1,500	92,026	13.1%	2.0%-3.0%	290,106	41.2%
\$1,500-\$2,000	110,773	15.7%	3.0%-4.0%	134,226	19.0%
\$2,000-\$2,500	102,306	14.5%	4.0%-5.0%	49,127	7.0%
\$2,500-\$3,000	78,231	11.1%	5.0%-6.0%	21,847	3.1%
\$3,000-\$3,500	54,871	7.8%	6.0%-7.0%	11,334	1.6%
\$3,500-\$4,000	42,592	6.0%	7.0%-8.0%	6,993	1.0%
\$4,000-\$4,500	33,971	4.8%	8.0%-9.0%	4,672	0.7%
More than \$4,500	127,166	18.0%	More than 9.0%	24,174	3.4%
<b>Total</b>	<b>704,805</b>	<b>100.0%</b>	<b>Total</b>	<b>704,805</b>	<b>100.0%</b>

## 2.4 Arrowhead

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	6,728	7.5%	0.15% or less	1,908	2.1%
\$50,000-\$100,000	22,984	25.7%	0.15%-0.30%	4,114	4.6%
\$100,000-\$150,000	24,690	27.6%	0.30%-0.45%	8,875	9.9%
\$150,000-\$200,000	15,143	16.9%	0.45%-0.60%	10,794	12.1%
\$200,000-\$250,000	8,127	9.1%	0.60%-0.75%	12,543	14.0%
\$250,000-\$300,000	4,786	5.3%	0.75%-0.90%	12,410	13.9%
\$300,000-\$350,000	2,741	3.1%	0.90%-1.05%	11,201	12.5%
\$350,000-\$400,000	1,636	1.8%	1.05%-1.20%	10,030	11.2%
\$400,000-\$450,000	977	1.1%	1.20%-1.35%	9,597	10.7%
More than \$450,000	1,739	1.9%	More than 1.35%	8,079	9.0%
<b>Total</b>	<b>89,551</b>	<b>100.0%</b>	<b>Total</b>	<b>89,551</b>	<b>100.0%</b>
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	2,420	2.7%	\$20,000 or less	8,363	9.3%
\$1-\$10,000	5,339	6.0%	\$20,000-\$40,000	16,171	18.1%
\$10,000-\$12,500	3,167	3.5%	\$40,000-\$60,000	17,306	19.3%
\$12,500-\$15,000	4,292	4.8%	\$60,000-\$80,000	15,217	17.0%
\$15,000-\$17,500	5,756	6.4%	\$80,000-\$100,000	11,487	12.8%
\$17,500-\$20,000	7,738	8.6%	\$100,000-\$120,000	7,902	8.8%
\$20,000-\$22,500	10,301	11.5%	\$120,000-\$140,000	4,687	5.2%
\$22,500-\$25,000	14,008	15.6%	\$140,000-\$160,000	2,509	2.8%
\$25,000-\$27,500	16,781	18.7%	\$160,000-\$180,000	1,466	1.6%
More than \$27,500	19,749	22.1%	More than \$180,000	4,443	5.0%
<b>Total</b>	<b>89,551</b>	<b>100.0%</b>	<b>Total</b>	<b>89,551</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	67,114	74.9%	1.0 or less	11,735	13.1%
\$1-\$200	3,226	3.6%	1.0-2.0	31,443	35.1%
\$200-\$400	3,845	4.3%	2.0-3.0	20,356	22.7%
\$400-\$600	3,790	4.2%	3.0-4.0	10,042	11.2%
\$600-\$800	3,204	3.6%	4.0-5.0	5,282	5.9%
\$800-\$1,000	2,383	2.7%	5.0-6.0	3,087	3.4%
\$1,000-\$1,200	1,818	2.0%	6.0-7.0	1,871	2.1%
\$1,200-\$1,400	1,489	1.7%	7.0-8.0	1,253	1.4%
\$1,400-\$1,600	873	1.0%	8.0-9.0	842	0.9%
More than \$1,600	1,809	2.0%	More than 9.0	3,640	4.1%
<b>Total</b>	<b>89,551</b>	<b>100.0%</b>	<b>Total</b>	<b>89,551</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	21,352	23.8%	1.0% or less	22,232	24.8%
\$500-\$1,000	20,027	22.4%	1.0%-2.0%	26,829	30.0%
\$1,000-\$1,500	17,010	19.0%	2.0%-3.0%	23,965	26.8%
\$1,500-\$2,000	11,589	12.9%	3.0%-4.0%	8,383	9.4%
\$2,000-\$2,500	7,086	7.9%	4.0%-5.0%	3,029	3.4%
\$2,500-\$3,000	4,066	4.5%	5.0%-6.0%	1,444	1.6%
\$3,000-\$3,500	2,481	2.8%	6.0%-7.0%	779	0.9%
\$3,500-\$4,000	1,727	1.9%	7.0%-8.0%	486	0.5%
\$4,000-\$4,500	1,200	1.3%	8.0%-9.0%	389	0.4%
More than \$4,500	3,013	3.4%	More than 9.0%	2,015	2.3%
<b>Total</b>	<b>89,551</b>	<b>100.0%</b>	<b>Total</b>	<b>89,551</b>	<b>100.0%</b>



## 2.5 Central

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	799	0.8%	0.15% or less	1,190	1.2%
\$50,000-\$100,000	8,883	9.0%	0.15%-0.30%	1,173	1.2%
\$100,000-\$150,000	26,793	27.0%	0.30%-0.45%	2,239	2.3%
\$150,000-\$200,000	28,481	28.7%	0.45%-0.60%	3,638	3.7%
\$200,000-\$250,000	15,978	16.1%	0.60%-0.75%	7,125	7.2%
\$250,000-\$300,000	9,168	9.3%	0.75%-0.90%	11,760	11.9%
\$300,000-\$350,000	4,502	4.5%	0.90%-1.05%	18,080	18.2%
\$350,000-\$400,000	2,120	2.1%	1.05%-1.20%	18,659	18.8%
\$400,000-\$450,000	1,012	1.0%	1.20%-1.35%	19,742	19.9%
More than \$450,000	1,344	1.4%	More than 1.35%	15,474	15.6%
<b>Total</b>	<b>99,080</b>	<b>100.0%</b>	<b>Total</b>	<b>99,080</b>	<b>100.0%</b>
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	1,993	2.0%	\$20,000 or less	4,543	4.6%
\$1-\$10,000	6,874	6.9%	\$20,000-\$40,000	11,593	11.7%
\$10,000-\$12,500	4,382	4.4%	\$40,000-\$60,000	16,230	16.4%
\$12,500-\$15,000	6,063	6.1%	\$60,000-\$80,000	17,128	17.3%
\$15,000-\$17,500	8,076	8.2%	\$80,000-\$100,000	15,412	15.6%
\$17,500-\$20,000	11,381	11.5%	\$100,000-\$120,000	11,769	11.9%
\$20,000-\$22,500	15,500	15.6%	\$120,000-\$140,000	7,623	7.7%
\$22,500-\$25,000	19,393	19.6%	\$140,000-\$160,000	4,551	4.6%
\$25,000-\$27,500	14,818	15.0%	\$160,000-\$180,000	2,820	2.8%
More than \$27,500	10,600	10.7%	More than \$180,000	7,411	7.5%
<b>Total</b>	<b>99,080</b>	<b>100.0%</b>	<b>Total</b>	<b>99,080</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	60,093	60.7%	1.0 or less	6,707	6.8%
\$1-\$200	4,996	5.0%	1.0-2.0	37,170	37.5%
\$200-\$400	6,607	6.7%	2.0-3.0	27,903	28.2%
\$400-\$600	6,776	6.8%	3.0-4.0	11,906	12.0%
\$600-\$800	5,994	6.0%	4.0-5.0	5,404	5.5%
\$800-\$1,000	4,644	4.7%	5.0-6.0	2,957	3.0%
\$1,000-\$1,200	3,226	3.3%	6.0-7.0	1,818	1.8%
\$1,200-\$1,400	2,414	2.4%	7.0-8.0	1,136	1.1%
\$1,400-\$1,600	1,529	1.5%	8.0-9.0	789	0.8%
More than \$1,600	2,801	2.8%	More than 9.0	3,290	3.3%
<b>Total</b>	<b>99,080</b>	<b>100.0%</b>	<b>Total</b>	<b>99,080</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	4,242	4.3%	1.0% or less	5,873	5.9%
\$500-\$1,000	11,836	11.9%	1.0%-2.0%	28,272	28.5%
\$1,000-\$1,500	21,015	21.2%	2.0%-3.0%	43,041	43.4%
\$1,500-\$2,000	21,317	21.5%	3.0%-4.0%	12,794	12.9%
\$2,000-\$2,500	15,504	15.6%	4.0%-5.0%	3,837	3.9%
\$2,500-\$3,000	9,091	9.2%	5.0%-6.0%	1,539	1.6%
\$3,000-\$3,500	5,471	5.5%	6.0%-7.0%	863	0.9%
\$3,500-\$4,000	3,938	4.0%	7.0%-8.0%	470	0.5%
\$4,000-\$4,500	2,512	2.5%	8.0%-9.0%	352	0.4%
More than \$4,500	4,154	4.2%	More than 9.0%	2,039	2.1%
<b>Total</b>	<b>99,080</b>	<b>100.0%</b>	<b>Total</b>	<b>99,080</b>	<b>100.0%</b>

## 2.6 East Central

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	1,071	2.7%	0.15% or less	526	1.3%
\$50,000-\$100,000	6,159	15.7%	0.15%-0.30%	408	1.0%
\$100,000-\$150,000	12,504	31.9%	0.30%-0.45%	1,066	2.7%
\$150,000-\$200,000	9,528	24.3%	0.45%-0.60%	1,197	3.1%
\$200,000-\$250,000	5,458	13.9%	0.60%-0.75%	2,312	5.9%
\$250,000-\$300,000	2,429	6.2%	0.75%-0.90%	4,334	11.1%
\$300,000-\$350,000	1,185	3.0%	0.90%-1.05%	5,588	14.2%
\$350,000-\$400,000	484	1.2%	1.05%-1.20%	6,357	16.2%
\$400,000-\$450,000	205	0.5%	1.20%-1.35%	7,280	18.6%
More than \$450,000	193	0.5%	More than 1.35%	10,148	25.9%
<b>Total</b>	<b>39,216</b>	<b>100.0%</b>	<b>Total</b>	<b>39,216</b>	<b>100.0%</b>
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	320	0.8%	\$20,000 or less	2,989	7.6%
\$1-\$10,000	1,823	4.6%	\$20,000-\$40,000	6,023	15.4%
\$10,000-\$12,500	1,235	3.1%	\$40,000-\$60,000	7,419	18.9%
\$12,500-\$15,000	1,858	4.7%	\$60,000-\$80,000	7,045	18.0%
\$15,000-\$17,500	2,937	7.5%	\$80,000-\$100,000	5,627	14.3%
\$17,500-\$20,000	4,096	10.4%	\$100,000-\$120,000	4,076	10.4%
\$20,000-\$22,500	5,440	13.9%	\$120,000-\$140,000	2,366	6.0%
\$22,500-\$25,000	7,279	18.6%	\$140,000-\$160,000	1,257	3.2%
\$25,000-\$27,500	7,494	19.1%	\$160,000-\$180,000	710	1.8%
More than \$27,500	6,734	17.2%	More than \$180,000	1,704	4.3%
<b>Total</b>	<b>39,216</b>	<b>100.0%</b>	<b>Total</b>	<b>39,216</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	23,433	59.8%	1.0 or less	2,849	7.3%
\$1-\$200	1,648	4.2%	1.0-2.0	14,249	36.3%
\$200-\$400	2,250	5.7%	2.0-3.0	10,485	26.7%
\$400-\$600	2,457	6.3%	3.0-4.0	4,756	12.1%
\$600-\$800	2,332	5.9%	4.0-5.0	2,335	6.0%
\$800-\$1,000	1,957	5.0%	5.0-6.0	1,324	3.4%
\$1,000-\$1,200	1,546	3.9%	6.0-7.0	785	2.0%
\$1,200-\$1,400	1,305	3.3%	7.0-8.0	543	1.4%
\$1,400-\$1,600	812	2.1%	8.0-9.0	418	1.1%
More than \$1,600	1,476	3.8%	More than 9.0	1,472	3.8%
<b>Total</b>	<b>39,216</b>	<b>100.0%</b>	<b>Total</b>	<b>39,216</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	2,866	7.3%	1.0% or less	2,482	6.3%
\$500-\$1,000	5,959	15.2%	1.0%-2.0%	9,462	24.1%
\$1,000-\$1,500	8,311	21.2%	2.0%-3.0%	15,883	40.5%
\$1,500-\$2,000	7,437	19.0%	3.0%-4.0%	6,072	15.5%
\$2,000-\$2,500	5,448	13.9%	4.0%-5.0%	2,177	5.6%
\$2,500-\$3,000	3,555	9.1%	5.0%-6.0%	930	2.4%
\$3,000-\$3,500	2,060	5.3%	6.0%-7.0%	505	1.3%
\$3,500-\$4,000	1,291	3.3%	7.0%-8.0%	339	0.9%
\$4,000-\$4,500	833	2.1%	8.0%-9.0%	217	0.6%
More than \$4,500	1,456	3.7%	More than 9.0%	1,149	2.9%
<b>Total</b>	<b>39,216</b>	<b>100.0%</b>	<b>Total</b>	<b>39,216</b>	<b>100.0%</b>

## 2.7 Minnesota Valley

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	4,206	10.8%	0.15% or less	528	1.3%
\$50,000-\$100,000	11,571	29.6%	0.15%-0.30%	528	1.3%
\$100,000-\$150,000	11,012	28.2%	0.30%-0.45%	1,175	3.0%
\$150,000-\$200,000	5,966	15.3%	0.45%-0.60%	2,406	6.2%
\$200,000-\$250,000	3,008	7.7%	0.60%-0.75%	4,096	10.5%
\$250,000-\$300,000	1,568	4.0%	0.75%-0.90%	5,487	14.0%
\$300,000-\$350,000	732	1.9%	0.90%-1.05%	7,437	19.0%
\$350,000-\$400,000	384	1.0%	1.05%-1.20%	6,330	16.2%
\$400,000-\$450,000	263	0.7%	1.20%-1.35%	3,827	9.8%
More than \$450,000	407	1.0%	More than 1.35%	7,303	18.7%
<b>Total</b>	<b>39,117</b>	<b>100.0%</b>	<b>Total</b>	<b>39,117</b>	<b>100.0%</b>
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	584	1.5%	\$20,000 or less	3,151	8.1%
\$1-\$10,000	2,175	5.6%	\$20,000-\$40,000	6,784	17.3%
\$10,000-\$12,500	1,325	3.4%	\$40,000-\$60,000	7,630	19.5%
\$12,500-\$15,000	1,730	4.4%	\$60,000-\$80,000	7,093	18.1%
\$15,000-\$17,500	2,248	5.7%	\$80,000-\$100,000	5,430	13.9%
\$17,500-\$20,000	3,243	8.3%	\$100,000-\$120,000	3,502	9.0%
\$20,000-\$22,500	4,389	11.2%	\$120,000-\$140,000	1,904	4.9%
\$22,500-\$25,000	5,786	14.8%	\$140,000-\$160,000	1,061	2.7%
\$25,000-\$27,500	7,763	19.8%	\$160,000-\$180,000	606	1.5%
More than \$27,500	9,874	25.2%	More than \$180,000	1,956	5.0%
<b>Total</b>	<b>39,117</b>	<b>100.0%</b>	<b>Total</b>	<b>39,117</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	27,330	69.9%	1.0 or less	7,159	18.3%
\$1-\$200	2,994	7.7%	1.0-2.0	15,627	39.9%
\$200-\$400	2,329	6.0%	2.0-3.0	7,974	20.4%
\$400-\$600	2,017	5.2%	3.0-4.0	3,482	8.9%
\$600-\$800	1,559	4.0%	4.0-5.0	1,680	4.3%
\$800-\$1,000	1,074	2.7%	5.0-6.0	924	2.4%
\$1,000-\$1,200	632	1.6%	6.0-7.0	595	1.5%
\$1,200-\$1,400	484	1.2%	7.0-8.0	363	0.9%
\$1,400-\$1,600	272	0.7%	8.0-9.0	247	0.6%
More than \$1,600	426	1.1%	More than 9.0	1,066	2.7%
<b>Total</b>	<b>39,117</b>	<b>100.0%</b>	<b>Total</b>	<b>39,117</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	6,157	15.7%	1.0% or less	7,049	18.0%
\$500-\$1,000	11,271	28.8%	1.0%-2.0%	15,221	38.9%
\$1,000-\$1,500	8,993	23.0%	2.0%-3.0%	11,366	29.1%
\$1,500-\$2,000	5,542	14.2%	3.0%-4.0%	2,895	7.4%
\$2,000-\$2,500	3,158	8.1%	4.0%-5.0%	933	2.4%
\$2,500-\$3,000	1,626	4.2%	5.0%-6.0%	435	1.1%
\$3,000-\$3,500	879	2.2%	6.0%-7.0%	251	0.6%
\$3,500-\$4,000	496	1.3%	7.0%-8.0%	168	0.4%
\$4,000-\$4,500	342	0.9%	8.0%-9.0%	111	0.3%
More than \$4,500	653	1.7%	More than 9.0%	688	1.8%
<b>Total</b>	<b>39,117</b>	<b>100.0%</b>	<b>Total</b>	<b>39,117</b>	<b>100.0%</b>

## 2.8 North Central

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	2,681	6.4%	0.15% or less	1,112	2.7%
\$50,000-\$100,000	9,745	23.3%	0.15%-0.30%	1,577	3.8%
\$100,000-\$150,000	10,784	25.8%	0.30%-0.45%	3,149	7.5%
\$150,000-\$200,000	7,345	17.6%	0.45%-0.60%	6,077	14.6%
\$200,000-\$250,000	4,087	9.8%	0.60%-0.75%	7,040	16.9%
\$250,000-\$300,000	2,377	5.7%	0.75%-0.90%	7,382	17.7%
\$300,000-\$350,000	1,434	3.4%	0.90%-1.05%	5,759	13.8%
\$350,000-\$400,000	940	2.3%	1.05%-1.20%	5,026	12.0%
\$400,000-\$450,000	618	1.5%	1.20%-1.35%	2,703	6.5%
More than \$450,000	1,749	4.2%	More than 1.35%	1,935	4.6%
<b>Total</b>	<b>41,760</b>	<b>100.0%</b>	<b>Total</b>	<b>41,760</b>	<b>100.0%</b>
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	2,145	5.1%	\$20,000 or less	4,621	11.1%
\$1-\$10,000	2,872	6.9%	\$20,000-\$40,000	8,442	20.2%
\$10,000-\$12,500	1,456	3.5%	\$40,000-\$60,000	8,524	20.4%
\$12,500-\$15,000	2,017	4.8%	\$60,000-\$80,000	6,923	16.6%
\$15,000-\$17,500	2,744	6.6%	\$80,000-\$100,000	4,991	12.0%
\$17,500-\$20,000	3,608	8.6%	\$100,000-\$120,000	3,083	7.4%
\$20,000-\$22,500	4,913	11.8%	\$120,000-\$140,000	1,754	4.2%
\$22,500-\$25,000	6,366	15.2%	\$140,000-\$160,000	1,020	2.4%
\$25,000-\$27,500	7,004	16.8%	\$160,000-\$180,000	530	1.3%
More than \$27,500	8,635	20.7%	More than \$180,000	1,872	4.5%
<b>Total</b>	<b>41,760</b>	<b>100.0%</b>	<b>Total</b>	<b>41,760</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	29,433	70.5%	1.0 or less	3,717	8.9%
\$1-\$200	2,347	5.6%	1.0-2.0	12,694	30.4%
\$200-\$400	2,530	6.1%	2.0-3.0	9,693	23.2%
\$400-\$600	2,171	5.2%	3.0-4.0	5,297	12.7%
\$600-\$800	1,518	3.6%	4.0-5.0	3,127	7.5%
\$800-\$1,000	1,077	2.6%	5.0-6.0	1,876	4.5%
\$1,000-\$1,200	815	2.0%	6.0-7.0	1,303	3.1%
\$1,200-\$1,400	630	1.5%	7.0-8.0	819	2.0%
\$1,400-\$1,600	390	0.9%	8.0-9.0	576	1.4%
More than \$1,600	849	2.0%	More than 9.0	2,658	6.4%
<b>Total</b>	<b>41,760</b>	<b>100.0%</b>	<b>Total</b>	<b>41,760</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	7,635	18.3%	1.0% or less	7,075	16.9%
\$500-\$1,000	11,673	28.0%	1.0%-2.0%	15,081	36.1%
\$1,000-\$1,500	9,347	22.4%	2.0%-3.0%	11,745	28.1%
\$1,500-\$2,000	5,664	13.6%	3.0%-4.0%	3,684	8.8%
\$2,000-\$2,500	2,993	7.2%	4.0%-5.0%	1,437	3.4%
\$2,500-\$3,000	1,576	3.8%	5.0%-6.0%	714	1.7%
\$3,000-\$3,500	866	2.1%	6.0%-7.0%	428	1.0%
\$3,500-\$4,000	605	1.4%	7.0%-8.0%	294	0.7%
\$4,000-\$4,500	342	0.8%	8.0%-9.0%	191	0.5%
More than \$4,500	1,059	2.5%	More than 9.0%	1,111	2.7%
<b>Total</b>	<b>41,760</b>	<b>100.0%</b>	<b>Total</b>	<b>41,760</b>	<b>100.0%</b>

## 2.9 Northwest/Headwaters

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	4,516	12.6%	0.15% or less	654	1.8%
\$50,000-\$100,000	10,058	28.0%	0.15%-0.30%	590	1.6%
\$100,000-\$150,000	9,589	26.7%	0.30%-0.45%	1,045	2.9%
\$150,000-\$200,000	5,692	15.9%	0.45%-0.60%	2,131	5.9%
\$200,000-\$250,000	2,840	7.9%	0.60%-0.75%	4,552	12.7%
\$250,000-\$300,000	1,397	3.9%	0.75%-0.90%	6,621	18.5%
\$300,000-\$350,000	788	2.2%	0.90%-1.05%	7,500	20.9%
\$350,000-\$400,000	452	1.3%	1.05%-1.20%	5,213	14.5%
\$400,000-\$450,000	233	0.6%	1.20%-1.35%	3,636	10.1%
More than \$450,000	321	0.9%	More than 1.35%	3,944	11.0%
<b>Total</b>	<b>35,886</b>	<b>100.0%</b>	<b>Total</b>	<b>35,886</b>	<b>100.0%</b>
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	469	1.3%	\$20,000 or less	3,628	10.1%
\$1-\$10,000	2,467	6.9%	\$20,000-\$40,000	6,510	18.1%
\$10,000-\$12,500	1,316	3.7%	\$40,000-\$60,000	6,964	19.4%
\$12,500-\$15,000	1,703	4.7%	\$60,000-\$80,000	6,119	17.1%
\$15,000-\$17,500	2,252	6.3%	\$80,000-\$100,000	4,744	13.2%
\$17,500-\$20,000	3,058	8.5%	\$100,000-\$120,000	3,051	8.5%
\$20,000-\$22,500	4,078	11.4%	\$120,000-\$140,000	1,717	4.8%
\$22,500-\$25,000	5,376	15.0%	\$140,000-\$160,000	925	2.6%
\$25,000-\$27,500	6,610	18.4%	\$160,000-\$180,000	547	1.5%
More than \$27,500	8,557	23.8%	More than \$180,000	1,681	4.7%
<b>Total</b>	<b>35,886</b>	<b>100.0%</b>	<b>Total</b>	<b>35,886</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	27,774	77.4%	1.0 or less	6,477	18.0%
\$1-\$200	1,712	4.8%	1.0-2.0	13,295	37.0%
\$200-\$400	1,672	4.7%	2.0-3.0	7,458	20.8%
\$400-\$600	1,396	3.9%	3.0-4.0	3,314	9.2%
\$600-\$800	1,045	2.9%	4.0-5.0	1,792	5.0%
\$800-\$1,000	739	2.1%	5.0-6.0	1,006	2.8%
\$1,000-\$1,200	525	1.5%	6.0-7.0	615	1.7%
\$1,200-\$1,400	382	1.1%	7.0-8.0	401	1.1%
\$1,400-\$1,600	222	0.6%	8.0-9.0	290	0.8%
More than \$1,600	419	1.2%	More than 9.0	1,238	3.4%
<b>Total</b>	<b>35,886</b>	<b>100.0%</b>	<b>Total</b>	<b>35,886</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	7,140	19.9%	1.0% or less	7,620	21.2%
\$500-\$1,000	10,041	28.0%	1.0%-2.0%	13,257	36.9%
\$1,000-\$1,500	7,668	21.4%	2.0%-3.0%	9,257	25.8%
\$1,500-\$2,000	4,700	13.1%	3.0%-4.0%	2,785	7.8%
\$2,000-\$2,500	2,682	7.5%	4.0%-5.0%	1,153	3.2%
\$2,500-\$3,000	1,546	4.3%	5.0%-6.0%	454	1.3%
\$3,000-\$3,500	832	2.3%	6.0%-7.0%	302	0.8%
\$3,500-\$4,000	471	1.3%	7.0%-8.0%	175	0.5%
\$4,000-\$4,500	306	0.9%	8.0%-9.0%	122	0.3%
More than \$4,500	500	1.4%	More than 9.0%	761	2.1%
<b>Total</b>	<b>35,886</b>	<b>100.0%</b>	<b>Total</b>	<b>35,886</b>	<b>100.0%</b>

## 2.10 South Central

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	4,492	8.3%	0.15% or less	670	1.2%
\$50,000-\$100,000	12,649	23.3%	0.15%-0.30%	628	1.2%
\$100,000-\$150,000	15,019	27.7%	0.30%-0.45%	1,330	2.5%
\$150,000-\$200,000	10,380	19.1%	0.45%-0.60%	2,606	4.8%
\$200,000-\$250,000	5,611	10.3%	0.60%-0.75%	4,975	9.2%
\$250,000-\$300,000	3,109	5.7%	0.75%-0.90%	7,927	14.6%
\$300,000-\$350,000	1,447	2.7%	0.90%-1.05%	10,042	18.5%
\$350,000-\$400,000	750	1.4%	1.05%-1.20%	9,509	17.5%
\$400,000-\$450,000	360	0.7%	1.20%-1.35%	7,350	13.5%
More than \$450,000	432	0.8%	More than 1.35%	9,212	17.0%
<b>Total</b>	<b>54,249</b>	<b>100.0%</b>	<b>Total</b>	<b>54,249</b>	<b>100.0%</b>
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	685	1.3%	\$20,000 or less	3,998	7.4%
\$1-\$10,000	3,297	6.1%	\$20,000-\$40,000	8,844	16.3%
\$10,000-\$12,500	2,051	3.8%	\$40,000-\$60,000	10,507	19.4%
\$12,500-\$15,000	2,836	5.2%	\$60,000-\$80,000	9,593	17.7%
\$15,000-\$17,500	3,645	6.7%	\$80,000-\$100,000	7,750	14.3%
\$17,500-\$20,000	5,121	9.4%	\$100,000-\$120,000	5,153	9.5%
\$20,000-\$22,500	6,842	12.6%	\$120,000-\$140,000	2,849	5.3%
\$22,500-\$25,000	8,464	15.6%	\$140,000-\$160,000	1,582	2.9%
\$25,000-\$27,500	10,029	18.5%	\$160,000-\$180,000	939	1.7%
More than \$27,500	11,279	20.8%	More than \$180,000	3,034	5.6%
<b>Total</b>	<b>54,249</b>	<b>100.0%</b>	<b>Total</b>	<b>54,249</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	36,424	67.1%	1.0 or less	7,949	14.7%
\$1-\$200	3,648	6.7%	1.0-2.0	20,536	37.9%
\$200-\$400	3,560	6.6%	2.0-3.0	12,877	23.7%
\$400-\$600	3,130	5.8%	3.0-4.0	5,455	10.1%
\$600-\$800	2,346	4.3%	4.0-5.0	2,642	4.9%
\$800-\$1,000	1,738	3.2%	5.0-6.0	1,422	2.6%
\$1,000-\$1,200	1,199	2.2%	6.0-7.0	868	1.6%
\$1,200-\$1,400	863	1.6%	7.0-8.0	522	1.0%
\$1,400-\$1,600	534	1.0%	8.0-9.0	360	0.7%
More than \$1,600	807	1.5%	More than 9.0	1,618	3.0%
<b>Total</b>	<b>54,249</b>	<b>100.0%</b>	<b>Total</b>	<b>54,249</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	6,267	11.6%	1.0% or less	7,119	13.1%
\$500-\$1,000	12,917	23.8%	1.0%-2.0%	19,245	35.5%
\$1,000-\$1,500	12,895	23.8%	2.0%-3.0%	18,497	34.1%
\$1,500-\$2,000	9,300	17.1%	3.0%-4.0%	5,258	9.7%
\$2,000-\$2,500	5,431	10.0%	4.0%-5.0%	1,626	3.0%
\$2,500-\$3,000	3,003	5.5%	5.0%-6.0%	703	1.3%
\$3,000-\$3,500	1,648	3.0%	6.0%-7.0%	394	0.7%
\$3,500-\$4,000	1,043	1.9%	7.0%-8.0%	234	0.4%
\$4,000-\$4,500	677	1.2%	8.0%-9.0%	167	0.3%
More than \$4,500	1,068	2.0%	More than 9.0%	1,006	1.9%
<b>Total</b>	<b>54,249</b>	<b>100.0%</b>	<b>Total</b>	<b>54,249</b>	<b>100.0%</b>

## 2.11 Southeast

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	3,919	3.3%	0.15% or less	1,006	0.8%
\$50,000-\$100,000	22,218	18.6%	0.15%-0.30%	1,170	1.0%
\$100,000-\$150,000	36,816	30.8%	0.30%-0.45%	2,602	2.2%
\$150,000-\$200,000	25,700	21.5%	0.45%-0.60%	4,178	3.5%
\$200,000-\$250,000	13,900	11.6%	0.60%-0.75%	7,997	6.7%
\$250,000-\$300,000	7,800	6.5%	0.75%-0.90%	17,739	14.8%
\$300,000-\$350,000	4,217	3.5%	0.90%-1.05%	17,803	14.9%
\$350,000-\$400,000	2,158	1.8%	1.05%-1.20%	22,019	18.4%
\$400,000-\$450,000	1,144	1.0%	1.20%-1.35%	19,636	16.4%
More than \$450,000	1,680	1.4%	More than 1.35%	25,402	21.2%
<b>Total</b>	<b>119,552</b>	<b>100.0%</b>	<b>Total</b>	<b>119,552</b>	<b>100.0%</b>
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	2,443	2.0%	\$20,000 or less	6,991	5.8%
\$1-\$10,000	6,922	5.8%	\$20,000-\$40,000	17,281	14.5%
\$10,000-\$12,500	4,129	3.5%	\$40,000-\$60,000	21,214	17.7%
\$12,500-\$15,000	5,684	4.8%	\$60,000-\$80,000	19,814	16.6%
\$15,000-\$17,500	8,098	6.8%	\$80,000-\$100,000	16,728	14.0%
\$17,500-\$20,000	10,664	8.9%	\$100,000-\$120,000	12,429	10.4%
\$20,000-\$22,500	15,401	12.9%	\$120,000-\$140,000	8,011	6.7%
\$22,500-\$25,000	20,971	17.5%	\$140,000-\$160,000	4,748	4.0%
\$25,000-\$27,500	23,814	19.9%	\$160,000-\$180,000	3,062	2.6%
More than \$27,500	21,426	17.9%	More than \$180,000	9,274	7.8%
<b>Total</b>	<b>119,552</b>	<b>100.0%</b>	<b>Total</b>	<b>119,552</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	81,032	67.8%	1.0 or less	12,807	10.7%
\$1-\$200	6,065	5.1%	1.0-2.0	48,291	40.4%
\$200-\$400	7,131	6.0%	2.0-3.0	30,244	25.3%
\$400-\$600	7,084	5.9%	3.0-4.0	12,383	10.4%
\$600-\$800	5,664	4.7%	4.0-5.0	5,736	4.8%
\$800-\$1,000	4,235	3.5%	5.0-6.0	3,120	2.6%
\$1,000-\$1,200	2,902	2.4%	6.0-7.0	1,806	1.5%
\$1,200-\$1,400	2,157	1.8%	7.0-8.0	1,204	1.0%
\$1,400-\$1,600	1,226	1.0%	8.0-9.0	781	0.7%
More than \$1,600	2,056	1.7%	More than 9.0	3,180	2.7%
<b>Total</b>	<b>119,552</b>	<b>100.0%</b>	<b>Total</b>	<b>119,552</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	8,620	7.2%	1.0% or less	10,986	9.2%
\$500-\$1,000	23,110	19.3%	1.0%-2.0%	39,014	32.6%
\$1,000-\$1,500	25,983	21.7%	2.0%-3.0%	45,356	37.9%
\$1,500-\$2,000	21,584	18.1%	3.0%-4.0%	13,631	11.4%
\$2,000-\$2,500	14,294	12.0%	4.0%-5.0%	4,390	3.7%
\$2,500-\$3,000	8,717	7.3%	5.0%-6.0%	1,848	1.5%
\$3,000-\$3,500	5,437	4.5%	6.0%-7.0%	1,015	0.8%
\$3,500-\$4,000	3,674	3.1%	7.0%-8.0%	612	0.5%
\$4,000-\$4,500	2,540	2.1%	8.0%-9.0%	449	0.4%
More than \$4,500	5,593	4.7%	More than 9.0%	2,251	1.9%
<b>Total</b>	<b>119,552</b>	<b>100.0%</b>	<b>Total</b>	<b>119,552</b>	<b>100.0%</b>

## 2.12 Southwest

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	4,941	18.8%	0.15% or less	273	1.0%
\$50,000-\$100,000	9,364	35.7%	0.15%-0.30%	299	1.1%
\$100,000-\$150,000	6,304	24.0%	0.30%-0.45%	757	2.9%
\$150,000-\$200,000	3,022	11.5%	0.45%-0.60%	2,378	9.1%
\$200,000-\$250,000	1,338	5.1%	0.60%-0.75%	2,801	10.7%
\$250,000-\$300,000	692	2.6%	0.75%-0.90%	3,352	12.8%
\$300,000-\$350,000	321	1.2%	0.90%-1.05%	5,135	19.6%
\$350,000-\$400,000	131	0.5%	1.05%-1.20%	4,762	18.2%
\$400,000-\$450,000	62	0.2%	1.20%-1.35%	2,657	10.1%
More than \$450,000	58	0.2%	More than 1.35%	3,819	14.6%
<b>Total</b>	<b>26,233</b>	<b>100.0%</b>	<b>Total</b>	<b>26,233</b>	<b>100.0%</b>
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	100	0.4%	\$20,000 or less	2,595	9.9%
\$1-\$10,000	1,747	6.7%	\$20,000-\$40,000	5,015	19.1%
\$10,000-\$12,500	1,017	3.9%	\$40,000-\$60,000	5,315	20.3%
\$12,500-\$15,000	1,322	5.0%	\$60,000-\$80,000	4,599	17.5%
\$15,000-\$17,500	1,621	6.2%	\$80,000-\$100,000	3,416	13.0%
\$17,500-\$20,000	2,080	7.9%	\$100,000-\$120,000	2,032	7.7%
\$20,000-\$22,500	2,699	10.3%	\$120,000-\$140,000	1,078	4.1%
\$22,500-\$25,000	3,702	14.1%	\$140,000-\$160,000	627	2.4%
\$25,000-\$27,500	5,013	19.1%	\$160,000-\$180,000	381	1.5%
More than \$27,500	6,932	26.4%	More than \$180,000	1,175	4.5%
<b>Total</b>	<b>26,233</b>	<b>100.0%</b>	<b>Total</b>	<b>26,233</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	21,029	80.2%	1.0 or less	6,755	25.8%
\$1-\$200	1,523	5.8%	1.0-2.0	10,577	40.3%
\$200-\$400	1,409	5.4%	2.0-3.0	4,549	17.3%
\$400-\$600	907	3.5%	3.0-4.0	1,918	7.3%
\$600-\$800	554	2.1%	4.0-5.0	868	3.3%
\$800-\$1,000	347	1.3%	5.0-6.0	477	1.8%
\$1,000-\$1,200	181	0.7%	6.0-7.0	256	1.0%
\$1,200-\$1,400	113	0.4%	7.0-8.0	174	0.7%
\$1,400-\$1,600	61	0.2%	8.0-9.0	104	0.4%
More than \$1,600	109	0.4%	More than 9.0	555	2.1%
<b>Total</b>	<b>26,233</b>	<b>100.0%</b>	<b>Total</b>	<b>26,233</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	6,444	24.6%	1.0% or less	7,117	27.1%
\$500-\$1,000	9,214	35.1%	1.0%-2.0%	11,019	42.0%
\$1,000-\$1,500	5,184	19.8%	2.0%-3.0%	5,392	20.6%
\$1,500-\$2,000	2,600	9.9%	3.0%-4.0%	1,353	5.2%
\$2,000-\$2,500	1,250	4.8%	4.0%-5.0%	462	1.8%
\$2,500-\$3,000	659	2.5%	5.0%-6.0%	222	0.8%
\$3,000-\$3,500	354	1.3%	6.0%-7.0%	144	0.5%
\$3,500-\$4,000	205	0.8%	7.0%-8.0%	87	0.3%
\$4,000-\$4,500	138	0.5%	8.0%-9.0%	66	0.3%
More than \$4,500	185	0.7%	More than 9.0%	371	1.4%
<b>Total</b>	<b>26,233</b>	<b>100.0%</b>	<b>Total</b>	<b>26,233</b>	<b>100.0%</b>



## 2.13 West Central

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	3,007	5.6%	0.15% or less	798	1.5%
\$50,000-\$100,000	10,661	19.8%	0.15%-0.30%	1,022	1.9%
\$100,000-\$150,000	13,448	24.9%	0.30%-0.45%	1,944	3.6%
\$150,000-\$200,000	10,506	19.5%	0.45%-0.60%	4,258	7.9%
\$200,000-\$250,000	6,162	11.4%	0.60%-0.75%	8,389	15.6%
\$250,000-\$300,000	3,733	6.9%	0.75%-0.90%	11,864	22.0%
\$300,000-\$350,000	2,350	4.4%	0.90%-1.05%	10,366	19.2%
\$350,000-\$400,000	1,512	2.8%	1.05%-1.20%	7,541	14.0%
\$400,000-\$450,000	915	1.7%	1.20%-1.35%	5,285	9.8%
More than \$450,000	1,627	3.0%	More than 1.35%	2,454	4.6%
<b>Total</b>	<b>53,921</b>	<b>100.0%</b>	<b>Total</b>	<b>53,921</b>	<b>100.0%</b>
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	2,254	4.2%	\$20,000 or less	4,222	7.8%
\$1-\$10,000	4,669	8.7%	\$20,000-\$40,000	8,700	16.1%
\$10,000-\$12,500	2,239	4.2%	\$40,000-\$60,000	10,126	18.8%
\$12,500-\$15,000	2,845	5.3%	\$60,000-\$80,000	9,259	17.2%
\$15,000-\$17,500	3,837	7.1%	\$80,000-\$100,000	7,497	13.9%
\$17,500-\$20,000	4,863	9.0%	\$100,000-\$120,000	5,034	9.3%
\$20,000-\$22,500	6,578	12.2%	\$120,000-\$140,000	2,984	5.5%
\$22,500-\$25,000	8,398	15.6%	\$140,000-\$160,000	1,673	3.1%
\$25,000-\$27,500	8,529	15.8%	\$160,000-\$180,000	1,083	2.0%
More than \$27,500	9,709	18.0%	More than \$180,000	3,343	6.2%
<b>Total</b>	<b>53,921</b>	<b>100.0%</b>	<b>Total</b>	<b>53,921</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	38,570	71.5%	1.0 or less	5,846	10.8%
\$1-\$200	2,824	5.2%	1.0-2.0	17,911	33.2%
\$200-\$400	2,951	5.5%	2.0-3.0	13,140	24.4%
\$400-\$600	2,649	4.9%	3.0-4.0	6,423	11.9%
\$600-\$800	2,002	3.7%	4.0-5.0	3,429	6.4%
\$800-\$1,000	1,468	2.7%	5.0-6.0	1,988	3.7%
\$1,000-\$1,200	1,022	1.9%	6.0-7.0	1,406	2.6%
\$1,200-\$1,400	835	1.5%	7.0-8.0	809	1.5%
\$1,400-\$1,600	554	1.0%	8.0-9.0	611	1.1%
More than \$1,600	1,046	1.9%	More than 9.0	2,358	4.4%
<b>Total</b>	<b>53,921</b>	<b>100.0%</b>	<b>Total</b>	<b>53,921</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	6,860	12.7%	1.0% or less	7,959	14.8%
\$500-\$1,000	12,827	23.8%	1.0%-2.0%	19,284	35.8%
\$1,000-\$1,500	12,194	22.6%	2.0%-3.0%	16,574	30.7%
\$1,500-\$2,000	8,533	15.8%	3.0%-4.0%	5,211	9.7%
\$2,000-\$2,500	5,202	9.6%	4.0%-5.0%	1,825	3.4%
\$2,500-\$3,000	2,891	5.4%	5.0%-6.0%	841	1.6%
\$3,000-\$3,500	1,880	3.5%	6.0%-7.0%	497	0.9%
\$3,500-\$4,000	1,193	2.2%	7.0%-8.0%	319	0.6%
\$4,000-\$4,500	762	1.4%	8.0%-9.0%	233	0.4%
More than \$4,500	1,579	2.9%	More than 9.0%	1,178	2.2%
<b>Total</b>	<b>53,921</b>	<b>100.0%</b>	<b>Total</b>	<b>53,921</b>	<b>100.0%</b>

## 2.14 Anoka

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	210	0.2%	0.15% or less	122	0.1%
\$50,000-\$100,000	1,984	2.2%	0.15%-0.30%	982	1.1%
\$100,000-\$150,000	18,133	20.1%	0.30%-0.45%	2,027	2.2%
\$150,000-\$200,000	33,507	37.1%	0.45%-0.60%	3,145	3.5%
\$200,000-\$250,000	16,303	18.0%	0.60%-0.75%	7,313	8.1%
\$250,000-\$300,000	9,302	10.3%	0.75%-0.90%	10,723	11.9%
\$300,000-\$350,000	5,531	6.1%	0.90%-1.05%	11,847	13.1%
\$350,000-\$400,000	2,701	3.0%	1.05%-1.20%	25,160	27.8%
\$400,000-\$450,000	1,234	1.4%	1.20%-1.35%	19,173	21.2%
More than \$450,000	1,517	1.7%	More than 1.35%	9,930	11.0%
<b>Total</b>	<b>90,422</b>	<b>100.0%</b>	<b>Total</b>	<b>90,422</b>	<b>100.0%</b>
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	2,317	2.6%	\$20,000 or less	3,209	3.5%
\$1-\$10,000	8,296	9.2%	\$20,000-\$40,000	9,334	10.3%
\$10,000-\$12,500	4,575	5.1%	\$40,000-\$60,000	14,305	15.8%
\$12,500-\$15,000	5,816	6.4%	\$60,000-\$80,000	15,203	16.8%
\$15,000-\$17,500	7,981	8.8%	\$80,000-\$100,000	13,674	15.1%
\$17,500-\$20,000	12,316	13.6%	\$100,000-\$120,000	10,934	12.1%
\$20,000-\$22,500	19,316	21.4%	\$120,000-\$140,000	7,586	8.4%
\$22,500-\$25,000	18,662	20.6%	\$140,000-\$160,000	4,822	5.3%
\$25,000-\$27,500	8,492	9.4%	\$160,000-\$180,000	3,054	3.4%
More than \$27,500	2,651	2.9%	More than \$180,000	8,301	9.2%
<b>Total</b>	<b>90,422</b>	<b>100.0%</b>	<b>Total</b>	<b>90,422</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	52,989	58.6%	1.0 or less	4,521	5.0%
\$1-\$200	3,853	4.3%	1.0-2.0	30,958	34.2%
\$200-\$400	5,493	6.1%	2.0-3.0	28,011	31.0%
\$400-\$600	6,537	7.2%	3.0-4.0	12,211	13.5%
\$600-\$800	6,413	7.1%	4.0-5.0	5,397	6.0%
\$800-\$1,000	4,882	5.4%	5.0-6.0	2,898	3.2%
\$1,000-\$1,200	3,557	3.9%	6.0-7.0	1,689	1.9%
\$1,200-\$1,400	2,655	2.9%	7.0-8.0	1,113	1.2%
\$1,400-\$1,600	1,531	1.7%	8.0-9.0	716	0.8%
More than \$1,600	2,512	2.8%	More than 9.0	2,908	3.2%
<b>Total</b>	<b>90,422</b>	<b>100.0%</b>	<b>Total</b>	<b>90,422</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	1,833	2.0%	1.0% or less	3,087	3.4%
\$500-\$1,000	6,664	7.4%	1.0%-2.0%	21,865	24.2%
\$1,000-\$1,500	16,413	18.2%	2.0%-3.0%	43,773	48.4%
\$1,500-\$2,000	21,307	23.6%	3.0%-4.0%	13,226	14.6%
\$2,000-\$2,500	17,532	19.4%	4.0%-5.0%	3,647	4.0%
\$2,500-\$3,000	9,403	10.4%	5.0%-6.0%	1,464	1.6%
\$3,000-\$3,500	5,859	6.5%	6.0%-7.0%	773	0.9%
\$3,500-\$4,000	3,936	4.4%	7.0%-8.0%	450	0.5%
\$4,000-\$4,500	2,594	2.9%	8.0%-9.0%	351	0.4%
More than \$4,500	4,881	5.4%	More than 9.0%	1,786	2.0%
<b>Total</b>	<b>90,422</b>	<b>100.0%</b>	<b>Total</b>	<b>90,422</b>	<b>100.0%</b>

## 2.15 Carver/Scott

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	125	0.2%	0.15% or less	242	0.4%
\$50,000-\$100,000	1,054	1.8%	0.15%-0.30%	321	0.5%
\$100,000-\$150,000	5,954	9.9%	0.30%-0.45%	889	1.5%
\$150,000-\$200,000	10,613	17.6%	0.45%-0.60%	1,736	2.9%
\$200,000-\$250,000	11,401	18.9%	0.60%-0.75%	4,001	6.6%
\$250,000-\$300,000	8,952	14.9%	0.75%-0.90%	5,883	9.8%
\$300,000-\$350,000	6,913	11.5%	0.90%-1.05%	7,005	11.6%
\$350,000-\$400,000	4,808	8.0%	1.05%-1.20%	8,492	14.1%
\$400,000-\$450,000	3,272	5.4%	1.20%-1.35%	15,558	25.8%
More than \$450,000	7,098	11.8%	More than 1.35%	16,063	26.7%
<b>Total</b>	<b>60,190</b>	<b>100.0%</b>	<b>Total</b>	<b>60,190</b>	<b>100.0%</b>
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	9,319	15.5%	\$20,000 or less	1,646	2.7%
\$1-\$10,000	12,427	20.6%	\$20,000-\$40,000	4,110	6.8%
\$10,000-\$12,500	4,849	8.1%	\$40,000-\$60,000	6,599	11.0%
\$12,500-\$15,000	5,006	8.3%	\$60,000-\$80,000	7,621	12.7%
\$15,000-\$17,500	5,798	9.6%	\$80,000-\$100,000	7,657	12.7%
\$17,500-\$20,000	7,353	12.2%	\$100,000-\$120,000	7,510	12.5%
\$20,000-\$22,500	5,776	9.6%	\$120,000-\$140,000	5,811	9.7%
\$22,500-\$25,000	5,436	9.0%	\$140,000-\$160,000	4,188	7.0%
\$25,000-\$27,500	2,919	4.8%	\$160,000-\$180,000	3,221	5.4%
More than \$27,500	1,307	2.2%	More than \$180,000	11,827	19.6%
<b>Total</b>	<b>60,190</b>	<b>100.0%</b>	<b>Total</b>	<b>60,190</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	35,312	58.7%	1.0 or less	3,243	5.4%
\$1-\$200	3,159	5.2%	1.0-2.0	18,460	30.7%
\$200-\$400	2,790	4.6%	2.0-3.0	18,654	31.0%
\$400-\$600	2,961	4.9%	3.0-4.0	8,731	14.5%
\$600-\$800	3,037	5.0%	4.0-5.0	4,005	6.7%
\$800-\$1,000	2,804	4.7%	5.0-6.0	2,135	3.5%
\$1,000-\$1,200	2,447	4.1%	6.0-7.0	1,225	2.0%
\$1,200-\$1,400	2,545	4.2%	7.0-8.0	818	1.4%
\$1,400-\$1,600	1,552	2.6%	8.0-9.0	565	0.9%
More than \$1,600	3,583	6.0%	More than 9.0	2,354	3.9%
<b>Total</b>	<b>60,190</b>	<b>100.0%</b>	<b>Total</b>	<b>60,190</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	779	1.3%	1.0% or less	2,099	3.5%
\$500-\$1,000	2,354	3.9%	1.0%-2.0%	10,259	17.0%
\$1,000-\$1,500	5,895	9.8%	2.0%-3.0%	25,191	41.9%
\$1,500-\$2,000	8,178	13.6%	3.0%-4.0%	12,875	21.4%
\$2,000-\$2,500	7,683	12.8%	4.0%-5.0%	4,478	7.4%
\$2,500-\$3,000	6,908	11.5%	5.0%-6.0%	1,816	3.0%
\$3,000-\$3,500	5,175	8.6%	6.0%-7.0%	895	1.5%
\$3,500-\$4,000	4,567	7.6%	7.0%-8.0%	525	0.9%
\$4,000-\$4,500	4,168	6.9%	8.0%-9.0%	361	0.6%
More than \$4,500	14,483	24.1%	More than 9.0%	1,691	2.8%
<b>Total</b>	<b>60,190</b>	<b>100.0%</b>	<b>Total</b>	<b>60,190</b>	<b>100.0%</b>

## 2.16 Dakota

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	501	0.5%	0.15% or less	601	0.6%
\$50,000-\$100,000	3,150	3.0%	0.15%-0.30%	771	0.7%
\$100,000-\$150,000	14,260	13.6%	0.30%-0.45%	1,779	1.7%
\$150,000-\$200,000	22,120	21.1%	0.45%-0.60%	3,114	3.0%
\$200,000-\$250,000	24,094	23.0%	0.60%-0.75%	8,312	7.9%
\$250,000-\$300,000	14,944	14.3%	0.75%-0.90%	11,546	11.0%
\$300,000-\$350,000	10,113	9.7%	0.90%-1.05%	13,369	12.8%
\$350,000-\$400,000	6,716	6.4%	1.05%-1.20%	21,885	20.9%
\$400,000-\$450,000	3,923	3.7%	1.20%-1.35%	33,745	32.2%
More than \$450,000	4,913	4.7%	More than 1.35%	9,612	9.2%
<b>Total</b>	<b>104,734</b>	<b>100.0%</b>	<b>Total</b>	<b>104,734</b>	<b>100.0%</b>
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	7,542	7.2%	\$20,000 or less	3,391	3.2%
\$1-\$10,000	17,508	16.7%	\$20,000-\$40,000	8,918	8.5%
\$10,000-\$12,500	7,211	6.9%	\$40,000-\$60,000	13,825	13.2%
\$12,500-\$15,000	9,527	9.1%	\$60,000-\$80,000	14,830	14.2%
\$15,000-\$17,500	12,895	12.3%	\$80,000-\$100,000	14,088	13.5%
\$17,500-\$20,000	14,633	14.0%	\$100,000-\$120,000	13,035	12.4%
\$20,000-\$22,500	12,621	12.1%	\$120,000-\$140,000	9,570	9.1%
\$22,500-\$25,000	11,695	11.2%	\$140,000-\$160,000	6,721	6.4%
\$25,000-\$27,500	7,657	7.3%	\$160,000-\$180,000	4,870	4.6%
More than \$27,500	3,445	3.3%	More than \$180,000	15,486	14.8%
<b>Total</b>	<b>104,734</b>	<b>100.0%</b>	<b>Total</b>	<b>104,734</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	65,692	62.7%	1.0 or less	5,657	5.4%
\$1-\$200	3,876	3.7%	1.0-2.0	34,485	32.9%
\$200-\$400	4,635	4.4%	2.0-3.0	32,292	30.8%
\$400-\$600	5,701	5.4%	3.0-4.0	14,527	13.9%
\$600-\$800	5,781	5.5%	4.0-5.0	6,605	6.3%
\$800-\$1,000	5,077	4.8%	5.0-6.0	3,380	3.2%
\$1,000-\$1,200	4,070	3.9%	6.0-7.0	1,993	1.9%
\$1,200-\$1,400	3,552	3.4%	7.0-8.0	1,254	1.2%
\$1,400-\$1,600	2,223	2.1%	8.0-9.0	833	0.8%
More than \$1,600	4,127	3.9%	More than 9.0	3,708	3.5%
<b>Total</b>	<b>104,734</b>	<b>100.0%</b>	<b>Total</b>	<b>104,734</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	2,262	2.2%	1.0% or less	4,545	4.3%
\$500-\$1,000	6,725	6.4%	1.0%-2.0%	23,168	22.1%
\$1,000-\$1,500	13,972	13.3%	2.0%-3.0%	46,452	44.4%
\$1,500-\$2,000	16,850	16.1%	3.0%-4.0%	18,245	17.4%
\$2,000-\$2,500	15,689	15.0%	4.0%-5.0%	5,601	5.3%
\$2,500-\$3,000	13,925	13.3%	5.0%-6.0%	2,236	2.1%
\$3,000-\$3,500	9,161	8.7%	6.0%-7.0%	1,065	1.0%
\$3,500-\$4,000	6,940	6.6%	7.0%-8.0%	652	0.6%
\$4,000-\$4,500	5,455	5.2%	8.0%-9.0%	407	0.4%
More than \$4,500	13,755	13.1%	More than 9.0%	2,363	2.3%
<b>Total</b>	<b>104,734</b>	<b>100.0%</b>	<b>Total</b>	<b>104,734</b>	<b>100.0%</b>

## 2.17 Minneapolis

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	270	0.4%	0.15% or less	243	0.4%
\$50,000-\$100,000	4,509	6.7%	0.15%-0.30%	665	1.0%
\$100,000-\$150,000	11,511	17.2%	0.30%-0.45%	1,907	2.9%
\$150,000-\$200,000	16,568	24.8%	0.45%-0.60%	1,762	2.6%
\$200,000-\$250,000	11,324	17.0%	0.60%-0.75%	3,138	4.7%
\$250,000-\$300,000	6,865	10.3%	0.75%-0.90%	6,383	9.6%
\$300,000-\$350,000	4,658	7.0%	0.90%-1.05%	7,092	10.6%
\$350,000-\$400,000	2,989	4.5%	1.05%-1.20%	6,462	9.7%
\$400,000-\$450,000	1,957	2.9%	1.20%-1.35%	7,583	11.4%
More than \$450,000	6,156	9.2%	More than 1.35%	31,572	47.3%
<b>Total</b>	<b>66,807</b>	<b>100.0%</b>	<b>Total</b>	<b>66,807</b>	<b>100.0%</b>
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	7,518	11.3%	\$20,000 or less	4,901	7.3%
\$1-\$10,000	7,978	11.9%	\$20,000-\$40,000	8,681	13.0%
\$10,000-\$12,500	3,439	5.1%	\$40,000-\$60,000	9,970	14.9%
\$12,500-\$15,000	4,285	6.4%	\$60,000-\$80,000	9,390	14.1%
\$15,000-\$17,500	5,751	8.6%	\$80,000-\$100,000	7,853	11.8%
\$17,500-\$20,000	8,000	12.0%	\$100,000-\$120,000	6,388	9.6%
\$20,000-\$22,500	9,895	14.8%	\$120,000-\$140,000	4,495	6.7%
\$22,500-\$25,000	8,181	12.2%	\$140,000-\$160,000	3,050	4.6%
\$25,000-\$27,500	6,691	10.0%	\$160,000-\$180,000	2,376	3.6%
More than \$27,500	5,069	7.6%	More than \$180,000	9,703	14.5%
<b>Total</b>	<b>66,807</b>	<b>100.0%</b>	<b>Total</b>	<b>66,807</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	37,868	56.7%	1.0 or less	3,935	5.9%
\$1-\$200	2,087	3.1%	1.0-2.0	19,310	28.9%
\$200-\$400	2,653	4.0%	2.0-3.0	17,552	26.3%
\$400-\$600	3,424	5.1%	3.0-4.0	9,280	13.9%
\$600-\$800	3,570	5.3%	4.0-5.0	4,998	7.5%
\$800-\$1,000	3,391	5.1%	5.0-6.0	2,893	4.3%
\$1,000-\$1,200	3,123	4.7%	6.0-7.0	1,880	2.8%
\$1,200-\$1,400	3,257	4.9%	7.0-8.0	1,320	2.0%
\$1,400-\$1,600	2,090	3.1%	8.0-9.0	971	1.5%
More than \$1,600	5,344	8.0%	More than 9.0	4,668	7.0%
<b>Total</b>	<b>66,807</b>	<b>100.0%</b>	<b>Total</b>	<b>66,807</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	2,044	3.1%	1.0% or less	2,079	3.1%
\$500-\$1,000	6,078	9.1%	1.0%-2.0%	10,340	15.5%
\$1,000-\$1,500	9,032	13.5%	2.0%-3.0%	23,080	34.5%
\$1,500-\$2,000	9,338	14.0%	3.0%-4.0%	13,586	20.3%
\$2,000-\$2,500	8,230	12.3%	4.0%-5.0%	6,373	9.5%
\$2,500-\$3,000	6,836	10.2%	5.0%-6.0%	3,252	4.9%
\$3,000-\$3,500	4,711	7.1%	6.0%-7.0%	1,904	2.9%
\$3,500-\$4,000	3,471	5.2%	7.0%-8.0%	1,238	1.9%
\$4,000-\$4,500	2,893	4.3%	8.0%-9.0%	774	1.2%
More than \$4,500	14,174	21.2%	More than 9.0%	4,181	6.3%
<b>Total</b>	<b>66,807</b>	<b>100.0%</b>	<b>Total</b>	<b>66,807</b>	<b>100.0%</b>

## 2.18 North Hennepin

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	278	0.4%	0.15% or less	331	0.5%
\$50,000-\$100,000	2,264	3.1%	0.15%-0.30%	417	0.6%
\$100,000-\$150,000	14,109	19.6%	0.30%-0.45%	1,249	1.7%
\$150,000-\$200,000	24,272	33.6%	0.45%-0.60%	1,691	2.3%
\$200,000-\$250,000	11,969	16.6%	0.60%-0.75%	3,016	4.2%
\$250,000-\$300,000	7,015	9.7%	0.75%-0.90%	6,722	9.3%
\$300,000-\$350,000	4,742	6.6%	0.90%-1.05%	7,331	10.2%
\$350,000-\$400,000	2,871	4.0%	1.05%-1.20%	7,373	10.2%
\$400,000-\$450,000	1,876	2.6%	1.20%-1.35%	9,334	12.9%
More than \$450,000	2,754	3.8%	More than 1.35%	34,686	48.1%
<b>Total</b>	<b>72,150</b>	<b>100.0%</b>	<b>Total</b>	<b>72,150</b>	<b>100.0%</b>
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	4,050	5.6%	\$20,000 or less	2,868	4.0%
\$1-\$10,000	7,997	11.1%	\$20,000-\$40,000	7,454	10.3%
\$10,000-\$12,500	3,446	4.8%	\$40,000-\$60,000	10,565	14.6%
\$12,500-\$15,000	4,480	6.2%	\$60,000-\$80,000	10,976	15.2%
\$15,000-\$17,500	6,042	8.4%	\$80,000-\$100,000	9,913	13.7%
\$17,500-\$20,000	8,565	11.9%	\$100,000-\$120,000	8,517	11.8%
\$20,000-\$22,500	14,209	19.7%	\$120,000-\$140,000	5,920	8.2%
\$22,500-\$25,000	14,179	19.7%	\$140,000-\$160,000	3,975	5.5%
\$25,000-\$27,500	6,778	9.4%	\$160,000-\$180,000	2,772	3.8%
More than \$27,500	2,404	3.3%	More than \$180,000	9,190	12.7%
<b>Total</b>	<b>72,150</b>	<b>100.0%</b>	<b>Total</b>	<b>72,150</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	40,246	55.8%	1.0 or less	4,348	6.0%
\$1-\$200	2,334	3.2%	1.0-2.0	25,823	35.8%
\$200-\$400	2,980	4.1%	2.0-3.0	20,797	28.8%
\$400-\$600	4,075	5.6%	3.0-4.0	9,159	12.7%
\$600-\$800	4,675	6.5%	4.0-5.0	4,253	5.9%
\$800-\$1,000	4,426	6.1%	5.0-6.0	2,370	3.3%
\$1,000-\$1,200	3,742	5.2%	6.0-7.0	1,393	1.9%
\$1,200-\$1,400	3,398	4.7%	7.0-8.0	875	1.2%
\$1,400-\$1,600	2,121	2.9%	8.0-9.0	596	0.8%
More than \$1,600	4,153	5.8%	More than 9.0	2,536	3.5%
<b>Total</b>	<b>72,150</b>	<b>100.0%</b>	<b>Total</b>	<b>72,150</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	1,328	1.8%	1.0% or less	2,072	2.9%
\$500-\$1,000	4,484	6.2%	1.0%-2.0%	12,144	16.8%
\$1,000-\$1,500	9,405	13.0%	2.0%-3.0%	31,743	44.0%
\$1,500-\$2,000	11,891	16.5%	3.0%-4.0%	14,832	20.6%
\$2,000-\$2,500	13,334	18.5%	4.0%-5.0%	5,001	6.9%
\$2,500-\$3,000	8,679	12.0%	5.0%-6.0%	2,098	2.9%
\$3,000-\$3,500	5,438	7.5%	6.0%-7.0%	1,033	1.4%
\$3,500-\$4,000	3,830	5.3%	7.0%-8.0%	600	0.8%
\$4,000-\$4,500	3,138	4.3%	8.0%-9.0%	387	0.5%
More than \$4,500	10,623	14.7%	More than 9.0%	2,240	3.1%
<b>Total</b>	<b>72,150</b>	<b>100.0%</b>	<b>Total</b>	<b>72,150</b>	<b>100.0%</b>

## 2.19 Saint Paul

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	596	1.2%	0.15% or less	231	0.5%
\$50,000-\$100,000	6,715	13.3%	0.15%-0.30%	556	1.1%
\$100,000-\$150,000	15,542	30.7%	0.30%-0.45%	1,521	3.0%
\$150,000-\$200,000	9,973	19.7%	0.45%-0.60%	1,483	2.9%
\$200,000-\$250,000	5,709	11.3%	0.60%-0.75%	2,052	4.1%
\$250,000-\$300,000	3,769	7.4%	0.75%-0.90%	4,617	9.1%
\$300,000-\$350,000	2,489	4.9%	0.90%-1.05%	6,195	12.2%
\$350,000-\$400,000	1,742	3.4%	1.05%-1.20%	5,856	11.6%
\$400,000-\$450,000	1,231	2.4%	1.20%-1.35%	6,777	13.4%
More than \$450,000	2,900	5.7%	More than 1.35%	21,378	42.2%
<b>Total</b>	<b>50,666</b>	<b>100.0%</b>	<b>Total</b>	<b>50,666</b>	<b>100.0%</b>
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	3,739	7.4%	\$20,000 or less	3,507	6.9%
\$1-\$10,000	4,482	8.8%	\$20,000-\$40,000	7,512	14.8%
\$10,000-\$12,500	1,927	3.8%	\$40,000-\$60,000	8,784	17.3%
\$12,500-\$15,000	2,428	4.8%	\$60,000-\$80,000	7,791	15.4%
\$15,000-\$17,500	3,089	6.1%	\$80,000-\$100,000	6,066	12.0%
\$17,500-\$20,000	3,997	7.9%	\$100,000-\$120,000	4,724	9.3%
\$20,000-\$22,500	5,515	10.9%	\$120,000-\$140,000	3,083	6.1%
\$22,500-\$25,000	8,782	17.3%	\$140,000-\$160,000	2,114	4.2%
\$25,000-\$27,500	9,595	18.9%	\$160,000-\$180,000	1,474	2.9%
More than \$27,500	7,112	14.0%	More than \$180,000	5,611	11.1%
<b>Total</b>	<b>50,666</b>	<b>100.0%</b>	<b>Total</b>	<b>50,666</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	28,688	56.6%	1.0 or less	3,920	7.7%
\$1-\$200	2,435	4.8%	1.0-2.0	17,175	33.9%
\$200-\$400	2,746	5.4%	2.0-3.0	13,232	26.1%
\$400-\$600	3,184	6.3%	3.0-4.0	6,461	12.8%
\$600-\$800	3,071	6.1%	4.0-5.0	3,273	6.5%
\$800-\$1,000	2,468	4.9%	5.0-6.0	1,813	3.6%
\$1,000-\$1,200	2,046	4.0%	6.0-7.0	1,162	2.3%
\$1,200-\$1,400	2,043	4.0%	7.0-8.0	735	1.5%
\$1,400-\$1,600	1,198	2.4%	8.0-9.0	544	1.1%
More than \$1,600	2,787	5.5%	More than 9.0	2,351	4.6%
<b>Total</b>	<b>50,666</b>	<b>100.0%</b>	<b>Total</b>	<b>50,666</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	2,372	4.7%	1.0% or less	2,314	4.6%
\$500-\$1,000	6,964	13.7%	1.0%-2.0%	10,979	21.7%
\$1,000-\$1,500	9,409	18.6%	2.0%-3.0%	18,378	36.3%
\$1,500-\$2,000	8,610	17.0%	3.0%-4.0%	8,746	17.3%
\$2,000-\$2,500	5,708	11.3%	4.0%-5.0%	3,897	7.7%
\$2,500-\$3,000	3,514	6.9%	5.0%-6.0%	1,992	3.9%
\$3,000-\$3,500	2,449	4.8%	6.0%-7.0%	1,047	2.1%
\$3,500-\$4,000	1,964	3.9%	7.0%-8.0%	683	1.3%
\$4,000-\$4,500	1,569	3.1%	8.0%-9.0%	452	0.9%
More than \$4,500	8,107	16.0%	More than 9.0%	2,178	4.3%
<b>Total</b>	<b>50,666</b>	<b>100.0%</b>	<b>Total</b>	<b>50,666</b>	<b>100.0%</b>

## 2.20 Southeast Hennepin

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	299	0.5%	0.15% or less	238	0.4%
\$50,000-\$100,000	3,241	4.9%	0.15%-0.30%	346	0.5%
\$100,000-\$150,000	5,476	8.3%	0.30%-0.45%	1,278	1.9%
\$150,000-\$200,000	16,965	25.8%	0.45%-0.60%	1,954	3.0%
\$200,000-\$250,000	13,659	20.7%	0.60%-0.75%	4,157	6.3%
\$250,000-\$300,000	7,333	11.1%	0.75%-0.90%	6,825	10.4%
\$300,000-\$350,000	4,633	7.0%	0.90%-1.05%	7,303	11.1%
\$350,000-\$400,000	3,327	5.1%	1.05%-1.20%	6,359	9.7%
\$400,000-\$450,000	2,610	4.0%	1.20%-1.35%	10,021	15.2%
More than \$450,000	8,327	12.6%	More than 1.35%	27,389	41.6%
<b>Total</b>	<b>65,870</b>	<b>100.0%</b>	<b>Total</b>	<b>65,870</b>	<b>100.0%</b>
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	10,128	15.4%	\$20,000 or less	2,972	4.5%
\$1-\$10,000	8,501	12.9%	\$20,000-\$40,000	6,879	10.4%
\$10,000-\$12,500	3,443	5.2%	\$40,000-\$60,000	9,043	13.7%
\$12,500-\$15,000	4,767	7.2%	\$60,000-\$80,000	8,970	13.6%
\$15,000-\$17,500	6,697	10.2%	\$80,000-\$100,000	7,922	12.0%
\$17,500-\$20,000	9,865	15.0%	\$100,000-\$120,000	6,920	10.5%
\$20,000-\$22,500	10,790	16.4%	\$120,000-\$140,000	4,806	7.3%
\$22,500-\$25,000	5,920	9.0%	\$140,000-\$160,000	3,471	5.3%
\$25,000-\$27,500	2,973	4.5%	\$160,000-\$180,000	2,518	3.8%
More than \$27,500	2,786	4.2%	More than \$180,000	12,369	18.8%
<b>Total</b>	<b>65,870</b>	<b>100.0%</b>	<b>Total</b>	<b>65,870</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	38,271	58.1%	1.0 or less	4,393	6.7%
\$1-\$200	1,955	3.0%	1.0-2.0	19,692	29.9%
\$200-\$400	2,364	3.6%	2.0-3.0	17,646	26.8%
\$400-\$600	3,046	4.6%	3.0-4.0	9,248	14.0%
\$600-\$800	3,202	4.9%	4.0-5.0	4,799	7.3%
\$800-\$1,000	3,348	5.1%	5.0-6.0	2,799	4.2%
\$1,000-\$1,200	3,186	4.8%	6.0-7.0	1,726	2.6%
\$1,200-\$1,400	3,276	5.0%	7.0-8.0	1,153	1.8%
\$1,400-\$1,600	2,129	3.2%	8.0-9.0	791	1.2%
More than \$1,600	5,093	7.7%	More than 9.0	3,623	5.5%
<b>Total</b>	<b>65,870</b>	<b>100.0%</b>	<b>Total</b>	<b>65,870</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	1,201	1.8%	1.0% or less	2,622	4.0%
\$500-\$1,000	5,001	7.6%	1.0%-2.0%	10,876	16.5%
\$1,000-\$1,500	7,201	10.9%	2.0%-3.0%	24,644	37.4%
\$1,500-\$2,000	8,576	13.0%	3.0%-4.0%	13,646	20.7%
\$2,000-\$2,500	8,850	13.4%	4.0%-5.0%	5,659	8.6%
\$2,500-\$3,000	7,784	11.8%	5.0%-6.0%	2,679	4.1%
\$3,000-\$3,500	5,115	7.8%	6.0%-7.0%	1,387	2.1%
\$3,500-\$4,000	3,834	5.8%	7.0%-8.0%	865	1.3%
\$4,000-\$4,500	2,974	4.5%	8.0%-9.0%	573	0.9%
More than \$4,500	15,334	23.3%	More than 9.0%	2,919	4.4%
<b>Total</b>	<b>65,870</b>	<b>100.0%</b>	<b>Total</b>	<b>65,870</b>	<b>100.0%</b>



## 2.21 Southwest Hennepin

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	35	0.1%	0.15% or less	150	0.2%
\$50,000-\$100,000	1,305	1.9%	0.15%-0.30%	319	0.5%
\$100,000-\$150,000	4,312	6.4%	0.30%-0.45%	903	1.3%
\$150,000-\$200,000	6,858	10.2%	0.45%-0.60%	1,625	2.4%
\$200,000-\$250,000	8,976	13.4%	0.60%-0.75%	4,378	6.5%
\$250,000-\$300,000	10,639	15.8%	0.75%-0.90%	5,283	7.9%
\$300,000-\$350,000	8,379	12.5%	0.90%-1.05%	6,117	9.1%
\$350,000-\$400,000	6,448	9.6%	1.05%-1.20%	7,524	11.2%
\$400,000-\$450,000	4,886	7.3%	1.20%-1.35%	22,832	34.0%
More than \$450,000	15,303	22.8%	More than 1.35%	18,010	26.8%
<b>Total</b>	<b>67,141</b>	<b>100.0%</b>	<b>Total</b>	<b>67,141</b>	<b>100.0%</b>
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	18,780	28.0%	\$20,000 or less	2,200	3.3%
\$1-\$10,000	15,834	23.6%	\$20,000-\$40,000	4,679	7.0%
\$10,000-\$12,500	5,540	8.3%	\$40,000-\$60,000	6,453	9.6%
\$12,500-\$15,000	6,144	9.2%	\$60,000-\$80,000	6,832	10.2%
\$15,000-\$17,500	5,623	8.4%	\$80,000-\$100,000	6,821	10.2%
\$17,500-\$20,000	3,902	5.8%	\$100,000-\$120,000	6,629	9.9%
\$20,000-\$22,500	3,958	5.9%	\$120,000-\$140,000	5,301	7.9%
\$22,500-\$25,000	3,305	4.9%	\$140,000-\$160,000	4,466	6.7%
\$25,000-\$27,500	2,509	3.7%	\$160,000-\$180,000	3,516	5.2%
More than \$27,500	1,546	2.3%	More than \$180,000	20,244	30.2%
<b>Total</b>	<b>67,141</b>	<b>100.0%</b>	<b>Total</b>	<b>67,141</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	45,042	67.1%	1.0 or less	5,186	7.7%
\$1-\$200	1,347	2.0%	1.0-2.0	18,889	28.1%
\$200-\$400	1,693	2.5%	2.0-3.0	18,480	27.5%
\$400-\$600	2,312	3.4%	3.0-4.0	9,292	13.8%
\$600-\$800	2,302	3.4%	4.0-5.0	4,831	7.2%
\$800-\$1,000	2,127	3.2%	5.0-6.0	2,780	4.1%
\$1,000-\$1,200	2,211	3.3%	6.0-7.0	1,759	2.6%
\$1,200-\$1,400	2,895	4.3%	7.0-8.0	1,153	1.7%
\$1,400-\$1,600	1,909	2.8%	8.0-9.0	774	1.2%
More than \$1,600	5,303	7.9%	More than 9.0	3,997	6.0%
<b>Total</b>	<b>67,141</b>	<b>100.0%</b>	<b>Total</b>	<b>67,141</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	654	1.0%	1.0% or less	3,202	4.8%
\$500-\$1,000	2,748	4.1%	1.0%-2.0%	11,781	17.5%
\$1,000-\$1,500	4,941	7.4%	2.0%-3.0%	22,398	33.4%
\$1,500-\$2,000	6,133	9.1%	3.0%-4.0%	14,216	21.2%
\$2,000-\$2,500	6,004	8.9%	4.0%-5.0%	6,144	9.2%
\$2,500-\$3,000	5,276	7.9%	5.0%-6.0%	2,891	4.3%
\$3,000-\$3,500	5,502	8.2%	6.0%-7.0%	1,570	2.3%
\$3,500-\$4,000	5,290	7.9%	7.0%-8.0%	960	1.4%
\$4,000-\$4,500	4,612	6.9%	8.0%-9.0%	632	0.9%
More than \$4,500	25,981	38.7%	More than 9.0%	3,347	5.0%
<b>Total</b>	<b>67,141</b>	<b>100.0%</b>	<b>Total</b>	<b>67,141</b>	<b>100.0%</b>

## 2.22 Suburban Ramsey

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	215	0.4%	0.15% or less	248	0.4%
\$50,000-\$100,000	2,848	4.8%	0.15%-0.30%	313	0.5%
\$100,000-\$150,000	8,136	13.8%	0.30%-0.45%	997	1.7%
\$150,000-\$200,000	17,159	29.1%	0.45%-0.60%	1,566	2.7%
\$200,000-\$250,000	13,479	22.8%	0.60%-0.75%	3,432	5.8%
\$250,000-\$300,000	7,224	12.2%	0.75%-0.90%	6,087	10.3%
\$300,000-\$350,000	3,515	6.0%	0.90%-1.05%	7,054	12.0%
\$350,000-\$400,000	1,934	3.3%	1.05%-1.20%	6,246	10.6%
\$400,000-\$450,000	1,283	2.2%	1.20%-1.35%	11,981	20.3%
More than \$450,000	3,220	5.5%	More than 1.35%	21,089	35.7%
<b>Total</b>	<b>59,013</b>	<b>100.0%</b>	<b>Total</b>	<b>59,013</b>	<b>100.0%</b>
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	4,109	7.0%	\$20,000 or less	2,199	3.7%
\$1-\$10,000	5,608	9.5%	\$20,000-\$40,000	6,133	10.4%
\$10,000-\$12,500	3,255	5.5%	\$40,000-\$60,000	8,562	14.5%
\$12,500-\$15,000	4,859	8.2%	\$60,000-\$80,000	8,776	14.9%
\$15,000-\$17,500	7,103	12.0%	\$80,000-\$100,000	8,263	14.0%
\$17,500-\$20,000	8,848	15.0%	\$100,000-\$120,000	6,936	11.8%
\$20,000-\$22,500	9,859	16.7%	\$120,000-\$140,000	4,854	8.2%
\$22,500-\$25,000	8,126	13.8%	\$140,000-\$160,000	3,168	5.4%
\$25,000-\$27,500	4,469	7.6%	\$160,000-\$180,000	2,251	3.8%
More than \$27,500	2,777	4.7%	More than \$180,000	7,871	13.3%
<b>Total</b>	<b>59,013</b>	<b>100.0%</b>	<b>Total</b>	<b>59,013</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	33,112	56.1%	1.0 or less	3,898	6.6%
\$1-\$200	2,100	3.6%	1.0-2.0	19,633	33.3%
\$200-\$400	2,541	4.3%	2.0-3.0	16,690	28.3%
\$400-\$600	3,250	5.5%	3.0-4.0	7,910	13.4%
\$600-\$800	3,604	6.1%	4.0-5.0	3,898	6.6%
\$800-\$1,000	3,316	5.6%	5.0-6.0	2,136	3.6%
\$1,000-\$1,200	2,948	5.0%	6.0-7.0	1,230	2.1%
\$1,200-\$1,400	2,759	4.7%	7.0-8.0	789	1.3%
\$1,400-\$1,600	1,810	3.1%	8.0-9.0	595	1.0%
More than \$1,600	3,573	6.1%	More than 9.0	2,234	3.8%
<b>Total</b>	<b>59,013</b>	<b>100.0%</b>	<b>Total</b>	<b>59,013</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	1,067	1.8%	1.0% or less	2,260	3.8%
\$500-\$1,000	4,317	7.3%	1.0%-2.0%	10,553	17.9%
\$1,000-\$1,500	7,667	13.0%	2.0%-3.0%	25,162	42.6%
\$1,500-\$2,000	9,782	16.6%	3.0%-4.0%	11,761	19.9%
\$2,000-\$2,500	9,435	16.0%	4.0%-5.0%	4,039	6.8%
\$2,500-\$3,000	7,237	12.3%	5.0%-6.0%	1,713	2.9%
\$3,000-\$3,500	5,218	8.8%	6.0%-7.0%	845	1.4%
\$3,500-\$4,000	3,736	6.3%	7.0%-8.0%	546	0.9%
\$4,000-\$4,500	2,616	4.4%	8.0%-9.0%	399	0.7%
More than \$4,500	7,938	13.5%	More than 9.0%	1,735	2.9%
<b>Total</b>	<b>59,013</b>	<b>100.0%</b>	<b>Total</b>	<b>59,013</b>	<b>100.0%</b>

## 2.23 Washington

Estimated Market Value	Homesteads		Effective Tax Rate	Homesteads	
	Count	Percent		Count	Percent
\$50,000 or less	43	0.1%	0.15% or less	288	0.4%
\$50,000-\$100,000	886	1.3%	0.15%-0.30%	551	0.8%
\$100,000-\$150,000	7,004	10.3%	0.30%-0.45%	1,260	1.9%
\$150,000-\$200,000	13,434	19.8%	0.45%-0.60%	2,628	3.9%
\$200,000-\$250,000	13,800	20.4%	0.60%-0.75%	5,660	8.3%
\$250,000-\$300,000	9,831	14.5%	0.75%-0.90%	8,385	12.4%
\$300,000-\$350,000	7,630	11.3%	0.90%-1.05%	9,978	14.7%
\$350,000-\$400,000	5,446	8.0%	1.05%-1.20%	15,041	22.2%
\$400,000-\$450,000	3,573	5.3%	1.20%-1.35%	9,629	14.2%
More than \$450,000	6,165	9.1%	More than 1.35%	14,392	21.2%
<b>Total</b>	<b>67,812</b>	<b>100.0%</b>	<b>Total</b>	<b>67,812</b>	<b>100.0%</b>
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	8,595	12.7%	\$20,000 or less	1,980	2.9%
\$1-\$10,000	13,757	20.3%	\$20,000-\$40,000	5,167	7.6%
\$10,000-\$12,500	5,262	7.8%	\$40,000-\$60,000	8,207	12.1%
\$12,500-\$15,000	5,698	8.4%	\$60,000-\$80,000	9,298	13.7%
\$15,000-\$17,500	7,145	10.5%	\$80,000-\$100,000	8,908	13.1%
\$17,500-\$20,000	8,555	12.6%	\$100,000-\$120,000	8,310	12.3%
\$20,000-\$22,500	7,245	10.7%	\$120,000-\$140,000	6,022	8.9%
\$22,500-\$25,000	6,999	10.3%	\$140,000-\$160,000	4,526	6.7%
\$25,000-\$27,500	3,233	4.8%	\$160,000-\$180,000	3,241	4.8%
More than \$27,500	1,323	2.0%	More than \$180,000	12,153	17.9%
<b>Total</b>	<b>67,812</b>	<b>100.0%</b>	<b>Total</b>	<b>67,812</b>	<b>100.0%</b>
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	41,219	60.8%	1.0 or less	3,615	5.3%
\$1-\$200	3,148	4.6%	1.0-2.0	20,020	29.5%
\$200-\$400	2,626	3.9%	2.0-3.0	20,806	30.7%
\$400-\$600	3,425	5.1%	3.0-4.0	10,104	14.9%
\$600-\$800	3,602	5.3%	4.0-5.0	4,831	7.1%
\$800-\$1,000	3,264	4.8%	5.0-6.0	2,558	3.8%
\$1,000-\$1,200	2,831	4.2%	6.0-7.0	1,500	2.2%
\$1,200-\$1,400	2,580	3.8%	7.0-8.0	922	1.4%
\$1,400-\$1,600	1,707	2.5%	8.0-9.0	645	1.0%
More than \$1,600	3,410	5.0%	More than 9.0	2,811	4.1%
<b>Total</b>	<b>67,812</b>	<b>100.0%</b>	<b>Total</b>	<b>67,812</b>	<b>100.0%</b>
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	909	1.3%	1.0% or less	2,679	4.0%
\$500-\$1,000	3,085	4.5%	1.0%-2.0%	13,402	19.8%
\$1,000-\$1,500	8,091	11.9%	2.0%-3.0%	29,285	43.2%
\$1,500-\$2,000	10,108	14.9%	3.0%-4.0%	13,093	19.3%
\$2,000-\$2,500	9,841	14.5%	4.0%-5.0%	4,288	6.3%
\$2,500-\$3,000	8,669	12.8%	5.0%-6.0%	1,706	2.5%
\$3,000-\$3,500	6,243	9.2%	6.0%-7.0%	815	1.2%
\$3,500-\$4,000	5,024	7.4%	7.0%-8.0%	474	0.7%
\$4,000-\$4,500	3,952	5.8%	8.0%-9.0%	336	0.5%
More than \$4,500	11,890	17.5%	More than 9.0%	1,734	2.6%
<b>Total</b>	<b>67,812</b>	<b>100.0%</b>	<b>Total</b>	<b>67,812</b>	<b>100.0%</b>

### 3 Variable Profiles

The tables on the following pages present the same information as in Section 2, reorganized by variable rather than by region.

- Table 3.1 Estimated Market Value (page 33)
- Table 3.2 Homestead Market Value Exclusion (page 34)
- Table 3.3 Property Tax Refund (page 35)
- Table 3.4 Net Tax (page 36)
- Table 3.5 Effective Tax Rate (page 37)
- Table 3.6 Homestead Income (page 38)
- Table 3.7 EMV/Income Ratio (page 39)
- Table 3.8 Burden After PTR (page 40)

3.1 Estimated Market Value

	\$50,000 or less	\$50,000-\$100,000	\$100,000-\$150,000	\$150,000-\$200,000	\$200,000-\$250,000	\$250,000-\$300,000	\$300,000-\$350,000	\$350,000-\$400,000	\$400,000-\$450,000	Over \$450,000	Total
Arrowhead	7.5%	25.7%	27.6%	16.9%	9.1%	5.3%	3.1%	1.8%	1.1%	1.9%	100%
Central	0.8%	9.0%	27.0%	28.7%	16.1%	9.3%	4.5%	2.1%	1.0%	1.4%	100%
East Central	2.7%	15.7%	31.9%	24.3%	13.9%	6.2%	3.0%	1.2%	0.5%	0.5%	100%
Minnesota Valley	10.8%	29.6%	28.2%	15.3%	7.7%	4.0%	1.9%	1.0%	0.7%	1.0%	100%
North Central	6.4%	23.3%	25.8%	17.6%	9.8%	5.7%	3.4%	2.3%	1.5%	4.2%	100%
Northwest/Headwaters	12.6%	28.0%	26.7%	15.9%	7.9%	3.9%	2.2%	1.3%	0.6%	0.9%	100%
South Central	8.3%	23.3%	27.7%	19.1%	10.3%	5.7%	2.7%	1.4%	0.7%	0.8%	100%
Southeast	3.3%	18.6%	30.8%	21.5%	11.6%	6.5%	3.5%	1.8%	1.0%	1.4%	100%
Southwest	18.8%	35.7%	24.0%	11.5%	5.1%	2.6%	1.2%	0.5%	0.2%	0.2%	100%
West Central	5.6%	19.8%	24.9%	19.5%	11.4%	6.9%	4.4%	2.8%	1.7%	3.0%	100%
Greater Minnesota	6.1%	20.8%	27.9%	20.3%	11.1%	6.2%	3.3%	1.8%	1.0%	1.6%	100%
Anoka	0.2%	2.2%	20.1%	37.1%	18.0%	10.3%	6.1%	3.0%	1.4%	1.7%	100%
Carver/Scott	0.2%	1.8%	9.9%	17.6%	18.9%	14.9%	11.5%	8.0%	5.4%	11.8%	100%
Dakota	0.5%	3.0%	13.6%	21.1%	23.0%	14.3%	9.7%	6.4%	3.7%	4.7%	100%
Minneapolis	0.4%	6.7%	17.2%	24.8%	17.0%	10.3%	7.0%	4.5%	2.9%	9.2%	100%
North Hennepin	0.4%	3.1%	19.6%	33.6%	16.6%	9.7%	6.6%	4.0%	2.6%	3.8%	100%
Saint Paul	1.2%	13.3%	30.7%	19.7%	11.3%	7.4%	4.9%	3.4%	2.4%	5.7%	100%
Southeast Hennepin	0.5%	4.9%	8.3%	25.8%	20.7%	11.1%	7.0%	5.1%	4.0%	12.6%	100%
Southwest Hennepin	0.1%	1.9%	6.4%	10.2%	13.4%	15.8%	12.5%	9.6%	7.3%	22.8%	100%
Suburban Ramsey	0.4%	4.8%	13.8%	29.1%	22.8%	12.2%	6.0%	3.3%	2.2%	5.5%	100%
Washington	0.1%	1.3%	10.3%	19.8%	20.4%	14.5%	11.3%	8.0%	5.3%	9.1%	100%
Metro	0.4%	4.0%	14.8%	24.3%	18.5%	12.2%	8.3%	5.5%	3.7%	8.3%	100%
Statewide	3.0%	11.7%	20.8%	22.5%	15.1%	9.4%	6.0%	3.8%	2.4%	5.2%	100%

### 3.2 Homestead Market Value Exclusion

	None	\$1- \$10,000	\$10,000- \$12,500	\$12,500- \$15,000	\$15,000- \$17,500	\$17,500- \$20,000	\$20,000- \$22,500	\$22,500- \$25,000	\$25,000- \$27,500	Over \$27,500	Total
Arrowhead	2.7%	6.0%	3.5%	4.8%	6.4%	8.6%	11.5%	15.6%	18.7%	22.1%	100%
Central	2.0%	6.9%	4.4%	6.1%	8.2%	11.5%	15.6%	19.6%	15.0%	10.7%	100%
East Central	0.8%	4.6%	3.1%	4.7%	7.5%	10.4%	13.9%	18.6%	19.1%	17.2%	100%
Minnesota Valley	1.5%	5.6%	3.4%	4.4%	5.7%	8.3%	11.2%	14.8%	19.8%	25.2%	100%
North Central	5.1%	6.9%	3.5%	4.8%	6.6%	8.6%	11.8%	15.2%	16.8%	20.7%	100%
Northwest/Headwaters	1.3%	6.9%	3.7%	4.7%	6.3%	8.5%	11.4%	15.0%	18.4%	23.8%	100%
South Central	1.3%	6.1%	3.8%	5.2%	6.7%	9.4%	12.6%	15.6%	18.5%	20.8%	100%
Southeast	2.0%	5.8%	3.5%	4.8%	6.8%	8.9%	12.9%	17.5%	19.9%	17.9%	100%
Southwest	0.4%	6.7%	3.9%	5.0%	6.2%	7.9%	10.3%	14.1%	19.1%	26.4%	100%
West Central	4.2%	8.7%	4.2%	5.3%	7.1%	9.0%	12.2%	15.6%	15.8%	18.0%	100%
Greater Minnesota	2.2%	6.4%	3.7%	5.1%	6.9%	9.3%	12.7%	16.7%	18.0%	19.0%	100%
Anoka	2.6%	9.2%	5.1%	6.4%	8.8%	13.6%	21.4%	20.6%	9.4%	2.9%	100%
Carver/Scott	15.5%	20.6%	8.1%	8.3%	9.6%	12.2%	9.6%	9.0%	4.8%	2.2%	100%
Dakota	7.2%	16.7%	6.9%	9.1%	12.3%	14.0%	12.1%	11.2%	7.3%	3.3%	100%
Minneapolis	11.3%	11.9%	5.1%	6.4%	8.6%	12.0%	14.8%	12.2%	10.0%	7.6%	100%
North Hennepin	5.6%	11.1%	4.8%	6.2%	8.4%	11.9%	19.7%	19.7%	9.4%	3.3%	100%
Saint Paul	7.4%	8.8%	3.8%	4.8%	6.1%	7.9%	10.9%	17.3%	18.9%	14.0%	100%
Southeast Hennepin	15.4%	12.9%	5.2%	7.2%	10.2%	15.0%	16.4%	9.0%	4.5%	4.2%	100%
Southwest Hennepin	28.0%	23.6%	8.3%	9.2%	8.4%	5.8%	5.9%	4.9%	3.7%	2.3%	100%
Suburban Ramsey	7.0%	9.5%	5.5%	8.2%	12.0%	15.0%	16.7%	13.8%	7.6%	4.7%	100%
Washington	12.7%	20.3%	7.8%	8.4%	10.5%	12.6%	10.7%	10.3%	4.8%	2.0%	100%
Metro	10.8%	14.5%	6.1%	7.5%	9.7%	12.2%	14.1%	13.0%	7.8%	4.3%	100%
Statewide	6.9%	10.8%	5.0%	6.4%	8.4%	10.9%	13.5%	14.7%	12.5%	11.0%	100%

### 3.3 Property Tax Refund

	No Refund	\$1-\$200	\$200-\$400	\$400-\$600	\$600-\$800	\$800-\$1,000	\$1,000-\$1,200	\$1,200-\$1,400	\$1,400-\$1,600	Over \$1,600	Total
Arrowhead	74.9%	3.6%	4.3%	4.2%	3.6%	2.7%	2.0%	1.7%	1.0%	2.0%	100%
Central	60.7%	5.0%	6.7%	6.8%	6.0%	4.7%	3.3%	2.4%	1.5%	2.8%	100%
East Central	59.8%	4.2%	5.7%	6.3%	5.9%	5.0%	3.9%	3.3%	2.1%	3.8%	100%
Minnesota Valley	69.9%	7.7%	6.0%	5.2%	4.0%	2.7%	1.6%	1.2%	0.7%	1.1%	100%
North Central	70.5%	5.6%	6.1%	5.2%	3.6%	2.6%	2.0%	1.5%	0.9%	2.0%	100%
Northwest/Headwaters	77.4%	4.8%	4.7%	3.9%	2.9%	2.1%	1.5%	1.1%	0.6%	1.2%	100%
South Central	67.1%	6.7%	6.6%	5.8%	4.3%	3.2%	2.2%	1.6%	1.0%	1.5%	100%
Southeast	67.8%	5.1%	6.0%	5.9%	4.7%	3.5%	2.4%	1.8%	1.0%	1.7%	100%
Southwest	80.2%	5.8%	5.4%	3.5%	2.1%	1.3%	0.7%	0.4%	0.2%	0.4%	100%
West Central	71.5%	5.2%	5.5%	4.9%	3.7%	2.7%	1.9%	1.5%	1.0%	1.9%	100%
Greater Minnesota	68.9%	5.2%	5.7%	5.4%	4.4%	3.3%	2.3%	1.8%	1.1%	2.0%	100%
Anoka	58.6%	4.3%	6.1%	7.2%	7.1%	5.4%	3.9%	2.9%	1.7%	2.8%	100%
Carver/Scott	58.7%	5.2%	4.6%	4.9%	5.0%	4.7%	4.1%	4.2%	2.6%	6.0%	100%
Dakota	62.7%	3.7%	4.4%	5.4%	5.5%	4.8%	3.9%	3.4%	2.1%	3.9%	100%
Minneapolis	56.7%	3.1%	4.0%	5.1%	5.3%	5.1%	4.7%	4.9%	3.1%	8.0%	100%
North Hennepin	55.8%	3.2%	4.1%	5.6%	6.5%	6.1%	5.2%	4.7%	2.9%	5.8%	100%
Saint Paul	56.6%	4.8%	5.4%	6.3%	6.1%	4.9%	4.0%	4.0%	2.4%	5.5%	100%
Southeast Hennepin	58.1%	3.0%	3.6%	4.6%	4.9%	5.1%	4.8%	5.0%	3.2%	7.7%	100%
Southwest Hennepin	67.1%	2.0%	2.5%	3.4%	3.4%	3.2%	3.3%	4.3%	2.8%	7.9%	100%
Suburban Ramsey	56.1%	3.6%	4.3%	5.5%	6.1%	5.6%	5.0%	4.7%	3.1%	6.1%	100%
Washington	60.8%	4.6%	3.9%	5.1%	5.3%	4.8%	4.2%	3.8%	2.5%	5.0%	100%
Metro	59.4%	3.7%	4.3%	5.4%	5.6%	5.0%	4.3%	4.1%	2.6%	5.7%	100%
Statewide	63.7%	4.4%	5.0%	5.4%	5.0%	4.2%	3.4%	3.0%	1.9%	4.0%	100%

**3.4 Net Tax**

	\$500 or less	\$500-\$1,000	\$1,000-\$1,500	\$1,500-\$2,000	\$2,000-\$2,500	\$2,500-\$3,000	\$3,000-\$3,500	\$3,500-\$4,000	\$4,000-\$4,500	Over \$4,500	Total
<b>Arrowhead</b>	23.8%	22.4%	19.0%	12.9%	7.9%	4.5%	2.8%	1.9%	1.3%	3.4%	100%
<b>Central</b>	4.3%	11.9%	21.2%	21.5%	15.6%	9.2%	5.5%	4.0%	2.5%	4.2%	100%
<b>East Central</b>	7.3%	15.2%	21.2%	19.0%	13.9%	9.1%	5.3%	3.3%	2.1%	3.7%	100%
<b>Minnesota Valley</b>	15.7%	28.8%	23.0%	14.2%	8.1%	4.2%	2.2%	1.3%	0.9%	1.7%	100%
<b>North Central</b>	18.3%	28.0%	22.4%	13.6%	7.2%	3.8%	2.1%	1.4%	0.8%	2.5%	100%
<b>Northwest/Headwaters</b>	19.9%	28.0%	21.4%	13.1%	7.5%	4.3%	2.3%	1.3%	0.9%	1.4%	100%
<b>South Central</b>	11.6%	23.8%	23.8%	17.1%	10.0%	5.5%	3.0%	1.9%	1.2%	2.0%	100%
<b>Southeast</b>	7.2%	19.3%	21.7%	18.1%	12.0%	7.3%	4.5%	3.1%	2.1%	4.7%	100%
<b>Southwest</b>	24.6%	35.1%	19.8%	9.9%	4.8%	2.5%	1.3%	0.8%	0.5%	0.7%	100%
<b>West Central</b>	12.7%	23.8%	22.6%	15.8%	9.6%	5.4%	3.5%	2.2%	1.4%	2.9%	100%
<b>Greater Minnesota</b>	13.0%	21.5%	21.5%	16.4%	10.5%	6.1%	3.7%	2.4%	1.6%	3.2%	100%
<b>Anoka</b>	2.0%	7.4%	18.2%	23.6%	19.4%	10.4%	6.5%	4.4%	2.9%	5.4%	100%
<b>Carver/Scott</b>	1.3%	3.9%	9.8%	13.6%	12.8%	11.5%	8.6%	7.6%	6.9%	24.1%	100%
<b>Dakota</b>	2.2%	6.4%	13.3%	16.1%	15.0%	13.3%	8.7%	6.6%	5.2%	13.1%	100%
<b>Minneapolis</b>	3.1%	9.1%	13.5%	14.0%	12.3%	10.2%	7.1%	5.2%	4.3%	21.2%	100%
<b>North Hennepin</b>	1.8%	6.2%	13.0%	16.5%	18.5%	12.0%	7.5%	5.3%	4.3%	14.7%	100%
<b>Saint Paul</b>	4.7%	13.7%	18.6%	17.0%	11.3%	6.9%	4.8%	3.9%	3.1%	16.0%	100%
<b>Southeast Hennepin</b>	1.8%	7.6%	10.9%	13.0%	13.4%	11.8%	7.8%	5.8%	4.5%	23.3%	100%
<b>Southwest Hennepin</b>	1.0%	4.1%	7.4%	9.1%	8.9%	7.9%	8.2%	7.9%	6.9%	38.7%	100%
<b>Suburban Ramsey</b>	1.8%	7.3%	13.0%	16.6%	16.0%	12.3%	8.8%	6.3%	4.4%	13.5%	100%
<b>Washington</b>	1.3%	4.5%	11.9%	14.9%	14.5%	12.8%	9.2%	7.4%	5.8%	17.5%	100%
<b>Metro</b>	2.1%	6.9%	13.1%	15.7%	14.5%	11.1%	7.8%	6.0%	4.8%	18.0%	100%
<b>Statewide</b>	7.1%	13.6%	16.9%	16.0%	12.7%	8.8%	5.9%	4.4%	3.3%	11.2%	100%



3.5 Effective Tax Rate

	0.15% or less	0.15%-0.30%	0.30%-0.45%	0.45%-0.60%	0.60%-0.75%	0.75%-0.90%	0.90%-1.05%	1.05%-1.20%	1.20%-1.35%	Over 1.35%	Total
Arrowhead	2.1%	4.6%	9.9%	12.1%	14.0%	13.9%	12.5%	11.2%	10.7%	9.0%	100%
Central	1.2%	1.2%	2.3%	3.7%	7.2%	11.9%	18.2%	18.8%	19.9%	15.6%	100%
East Central	1.3%	1.0%	2.7%	3.1%	5.9%	11.1%	14.2%	16.2%	18.6%	25.9%	100%
Minnesota Valley	1.3%	1.3%	3.0%	6.2%	10.5%	14.0%	19.0%	16.2%	9.8%	18.7%	100%
North Central	2.7%	3.8%	7.5%	14.6%	16.9%	17.7%	13.8%	12.0%	6.5%	4.6%	100%
Northwest/Headwaters	1.8%	1.6%	2.9%	5.9%	12.7%	18.5%	20.9%	14.5%	10.1%	11.0%	100%
South Central	1.2%	1.2%	2.5%	4.8%	9.2%	14.6%	18.5%	17.5%	13.5%	17.0%	100%
Southeast	0.8%	1.0%	2.2%	3.5%	6.7%	14.8%	14.9%	18.4%	16.4%	21.2%	100%
Southwest	1.0%	1.1%	2.9%	9.1%	10.7%	12.8%	19.6%	18.2%	10.1%	14.6%	100%
West Central	1.5%	1.9%	3.6%	7.9%	15.6%	22.0%	19.2%	14.0%	9.8%	4.6%	100%
Greater Minnesota	1.4%	1.9%	4.0%	6.6%	10.3%	14.8%	16.5%	15.9%	13.7%	14.7%	100%
Anoka	0.1%	1.1%	2.2%	3.5%	8.1%	11.9%	13.1%	27.8%	21.2%	11.0%	100%
Carver/Scott	0.4%	0.5%	1.5%	2.9%	6.6%	9.8%	11.6%	14.1%	25.8%	26.7%	100%
Dakota	0.6%	0.7%	1.7%	3.0%	7.9%	11.0%	12.8%	20.9%	32.2%	9.2%	100%
Minneapolis	0.4%	1.0%	2.9%	2.6%	4.7%	9.6%	10.6%	9.7%	11.4%	47.3%	100%
North Hennepin	0.5%	0.6%	1.7%	2.3%	4.2%	9.3%	10.2%	10.2%	12.9%	48.1%	100%
Saint Paul	0.5%	1.1%	3.0%	2.9%	4.1%	9.1%	12.2%	11.6%	13.4%	42.2%	100%
Southeast Hennepin	0.4%	0.5%	1.9%	3.0%	6.3%	10.4%	11.1%	9.7%	15.2%	41.6%	100%
Southwest Hennepin	0.2%	0.5%	1.3%	2.4%	6.5%	7.9%	9.1%	11.2%	34.0%	26.8%	100%
Suburban Ramsey	0.4%	0.5%	1.7%	2.7%	5.8%	10.3%	12.0%	10.6%	20.3%	35.7%	100%
Washington	0.4%	0.8%	1.9%	3.9%	8.3%	12.4%	14.7%	22.2%	14.2%	21.2%	100%
Metro	0.4%	0.7%	2.0%	2.9%	6.4%	10.3%	11.8%	15.7%	20.8%	29.0%	100%
Statewide	0.9%	1.3%	2.9%	4.6%	8.2%	12.4%	14.0%	15.8%	17.5%	22.4%	100%

3.6 Homestead Income

	\$20,000 or less	\$20,000- \$40,000	\$40,000- \$60,000	\$60,000- \$80,000	\$80,000- \$100,000	\$100,000- \$120,000	\$120,000- \$140,000	\$140,000- \$160,000	\$160,000- \$180,000	Over \$180,000	Total
Arrowhead	9.3%	18.1%	19.3%	17.0%	12.8%	8.8%	5.2%	2.8%	1.6%	5.0%	100%
Central	4.6%	11.7%	16.4%	17.3%	15.6%	11.9%	7.7%	4.6%	2.8%	7.5%	100%
East Central	7.6%	15.4%	18.9%	18.0%	14.3%	10.4%	6.0%	3.2%	1.8%	4.3%	100%
Minnesota Valley	8.1%	17.3%	19.5%	18.1%	13.9%	9.0%	4.9%	2.7%	1.5%	5.0%	100%
North Central	11.1%	20.2%	20.4%	16.6%	12.0%	7.4%	4.2%	2.4%	1.3%	4.5%	100%
Northwest/Headwaters	10.1%	18.1%	19.4%	17.1%	13.2%	8.5%	4.8%	2.6%	1.5%	4.7%	100%
South Central	7.4%	16.3%	19.4%	17.7%	14.3%	9.5%	5.3%	2.9%	1.7%	5.6%	100%
Southeast	5.8%	14.5%	17.7%	16.6%	14.0%	10.4%	6.7%	4.0%	2.6%	7.8%	100%
Southwest	9.9%	19.1%	20.3%	17.5%	13.0%	7.7%	4.1%	2.4%	1.5%	4.5%	100%
West Central	7.8%	16.1%	18.8%	17.2%	13.9%	9.3%	5.5%	3.1%	2.0%	6.2%	100%
Greater Minnesota	7.5%	15.9%	18.6%	17.2%	13.9%	9.7%	5.8%	3.3%	2.0%	6.0%	100%
Anoka	3.5%	10.3%	15.8%	16.8%	15.1%	12.1%	8.4%	5.3%	3.4%	9.2%	100%
Carver/Scott	2.7%	6.8%	11.0%	12.7%	12.7%	12.5%	9.7%	7.0%	5.4%	19.6%	100%
Dakota	3.2%	8.5%	13.2%	14.2%	13.5%	12.4%	9.1%	6.4%	4.6%	14.8%	100%
Minneapolis	7.3%	13.0%	14.9%	14.1%	11.8%	9.6%	6.7%	4.6%	3.6%	14.5%	100%
North Hennepin	4.0%	10.3%	14.6%	15.2%	13.7%	11.8%	8.2%	5.5%	3.8%	12.7%	100%
Saint Paul	6.9%	14.8%	17.3%	15.4%	12.0%	9.3%	6.1%	4.2%	2.9%	11.1%	100%
Southeast Hennepin	4.5%	10.4%	13.7%	13.6%	12.0%	10.5%	7.3%	5.3%	3.8%	18.8%	100%
Southwest Hennepin	3.3%	7.0%	9.6%	10.2%	10.2%	9.9%	7.9%	6.7%	5.2%	30.2%	100%
Suburban Ramsey	3.7%	10.4%	14.5%	14.9%	14.0%	11.8%	8.2%	5.4%	3.8%	13.3%	100%
Washington	2.9%	7.6%	12.1%	13.7%	13.1%	12.3%	8.9%	6.7%	4.8%	17.9%	100%
Metro	4.1%	9.8%	13.7%	14.1%	12.9%	11.3%	8.2%	5.7%	4.2%	16.0%	100%
Statewide	5.7%	12.6%	15.9%	15.5%	13.4%	10.6%	7.1%	4.6%	3.2%	11.4%	100%

## 3.7 EMV/Income Ratio

	0.0-1.0	1.0-2.0	2.0-3.0	3.0-4.0	4.0-5.0	5.0-6.0	6.0-7.0	7.0-8.0	8.0-9.0	Over 9.0	Total
<b>Arrowhead</b>	13.1%	35.1%	22.7%	11.2%	5.9%	3.4%	2.1%	1.4%	0.9%	4.1%	100%
<b>Central</b>	6.8%	37.5%	28.2%	12.0%	5.5%	3.0%	1.8%	1.1%	0.8%	3.3%	100%
<b>East Central</b>	7.3%	36.3%	26.7%	12.1%	6.0%	3.4%	2.0%	1.4%	1.1%	3.8%	100%
<b>Minnesota Valley</b>	18.3%	39.9%	20.4%	8.9%	4.3%	2.4%	1.5%	0.9%	0.6%	2.7%	100%
<b>North Central</b>	8.9%	30.4%	23.2%	12.7%	7.5%	4.5%	3.1%	2.0%	1.4%	6.4%	100%
<b>Northwest/Headwaters</b>	18.0%	37.0%	20.8%	9.2%	5.0%	2.8%	1.7%	1.1%	0.8%	3.4%	100%
<b>South Central</b>	14.7%	37.9%	23.7%	10.1%	4.9%	2.6%	1.6%	1.0%	0.7%	3.0%	100%
<b>Southeast</b>	10.7%	40.4%	25.3%	10.4%	4.8%	2.6%	1.5%	1.0%	0.7%	2.7%	100%
<b>Southwest</b>	25.8%	40.3%	17.3%	7.3%	3.3%	1.8%	1.0%	0.7%	0.4%	2.1%	100%
<b>West Central</b>	10.8%	33.2%	24.4%	11.9%	6.4%	3.7%	2.6%	1.5%	1.1%	4.4%	100%
<b>Greater Minnesota</b>	12.0%	37.1%	24.2%	10.9%	5.4%	3.0%	1.9%	1.2%	0.8%	3.5%	100%
<b>Anoka</b>	5.0%	34.2%	31.0%	13.5%	6.0%	3.2%	1.9%	1.2%	0.8%	3.2%	100%
<b>Carver/Scott</b>	5.4%	30.7%	31.0%	14.5%	6.7%	3.5%	2.0%	1.4%	0.9%	3.9%	100%
<b>Dakota</b>	5.4%	32.9%	30.8%	13.9%	6.3%	3.2%	1.9%	1.2%	0.8%	3.5%	100%
<b>Minneapolis</b>	5.9%	28.9%	26.3%	13.9%	7.5%	4.3%	2.8%	2.0%	1.5%	7.0%	100%
<b>North Hennepin</b>	6.0%	35.8%	28.8%	12.7%	5.9%	3.3%	1.9%	1.2%	0.8%	3.5%	100%
<b>Saint Paul</b>	7.7%	33.9%	26.1%	12.8%	6.5%	3.6%	2.3%	1.5%	1.1%	4.6%	100%
<b>Southeast Hennepin</b>	6.7%	29.9%	26.8%	14.0%	7.3%	4.2%	2.6%	1.8%	1.2%	5.5%	100%
<b>Southwest Hennepin</b>	7.7%	28.1%	27.5%	13.8%	7.2%	4.1%	2.6%	1.7%	1.2%	6.0%	100%
<b>Suburban Ramsey</b>	6.6%	33.3%	28.3%	13.4%	6.6%	3.6%	2.1%	1.3%	1.0%	3.8%	100%
<b>Washington</b>	5.3%	29.5%	30.7%	14.9%	7.1%	3.8%	2.2%	1.4%	1.0%	4.1%	100%
<b>Metro</b>	6.1%	31.8%	29.0%	13.8%	6.7%	3.7%	2.2%	1.4%	1.0%	4.4%	100%
<b>Statewide</b>	8.8%	34.2%	26.8%	12.4%	6.1%	3.4%	2.1%	1.3%	0.9%	4.0%	100%

3.8 Burden After PTR

	0.0%- 1.0%	1.0%- 2.0%	2.0%- 3.0%	3.0%- 4.0%	4.0%- 5.0%	5.0%- 6.0%	6.0%- 7.0%	7.0%- 8.0%	8.0%- 9.0%	Over 9.0%	Total
Arrowhead	24.8%	30.0%	26.8%	9.4%	3.4%	1.6%	0.9%	0.5%	0.4%	2.3%	100%
Central	5.9%	28.5%	43.4%	12.9%	3.9%	1.6%	0.9%	0.5%	0.4%	2.1%	100%
East Central	6.3%	24.1%	40.5%	15.5%	5.6%	2.4%	1.3%	0.9%	0.6%	2.9%	100%
Minnesota Valley	18.0%	38.9%	29.1%	7.4%	2.4%	1.1%	0.6%	0.4%	0.3%	1.8%	100%
North Central	16.9%	36.1%	28.1%	8.8%	3.4%	1.7%	1.0%	0.7%	0.5%	2.7%	100%
Northwest/Headwaters	21.2%	36.9%	25.8%	7.8%	3.2%	1.3%	0.8%	0.5%	0.3%	2.1%	100%
South Central	13.1%	35.5%	34.1%	9.7%	3.0%	1.3%	0.7%	0.4%	0.3%	1.9%	100%
Southeast	9.2%	32.6%	37.9%	11.4%	3.7%	1.5%	0.8%	0.5%	0.4%	1.9%	100%
Southwest	27.1%	42.0%	20.6%	5.2%	1.8%	0.8%	0.5%	0.3%	0.3%	1.4%	100%
West Central	14.8%	35.8%	30.7%	9.7%	3.4%	1.6%	0.9%	0.6%	0.4%	2.2%	100%
Greater Minnesota	14.3%	32.9%	33.6%	10.4%	3.5%	1.5%	0.9%	0.5%	0.4%	2.1%	100%
Anoka	3.4%	24.2%	48.4%	14.6%	4.0%	1.6%	0.9%	0.5%	0.4%	2.0%	100%
Carver/Scott	3.5%	17.0%	41.9%	21.4%	7.4%	3.0%	1.5%	0.9%	0.6%	2.8%	100%
Dakota	4.3%	22.1%	44.4%	17.4%	5.3%	2.1%	1.0%	0.6%	0.4%	2.3%	100%
Minneapolis	3.1%	15.5%	34.5%	20.3%	9.5%	4.9%	2.9%	1.9%	1.2%	6.3%	100%
North Hennepin	2.9%	16.8%	44.0%	20.6%	6.9%	2.9%	1.4%	0.8%	0.5%	3.1%	100%
Saint Paul	4.6%	21.7%	36.3%	17.3%	7.7%	3.9%	2.1%	1.3%	0.9%	4.3%	100%
Southeast Hennepin	4.0%	16.5%	37.4%	20.7%	8.6%	4.1%	2.1%	1.3%	0.9%	4.4%	100%
Southwest Hennepin	4.8%	17.5%	33.4%	21.2%	9.2%	4.3%	2.3%	1.4%	0.9%	5.0%	100%
Suburban Ramsey	3.8%	17.9%	42.6%	19.9%	6.8%	2.9%	1.4%	0.9%	0.7%	2.9%	100%
Washington	4.0%	19.8%	43.2%	19.3%	6.3%	2.5%	1.2%	0.7%	0.5%	2.6%	100%
Metro	3.8%	19.2%	41.2%	19.0%	7.0%	3.1%	1.6%	1.0%	0.7%	3.4%	100%
Statewide	8.6%	25.5%	37.7%	15.1%	5.4%	2.4%	1.3%	0.8%	0.5%	2.8%	100%

## 4 Property Tax Burden as a Percent of Income

The following tables present some detail on the relationship between income and property tax burden.

**Sections 4.1 and 4.2** present the median property tax burdens for various income ranges by region in Greater Minnesota and the Twin Cities Metropolitan Area (“Metro”), respectively.

The income ranges used in the Metro Area and the Greater Minnesota regions vary slightly.

- Metro Area regions have one income range for “\$10,000 to \$45,000” while Greater Minnesota regions have separate ranges for “\$10,000 to \$30,000” and “\$30,000 to \$45,000.”
- Greater Minnesota regions have one income range for “More than \$90,000” while Metro Area regions have separate ranges for “\$90,000 to \$125,000” and “More than \$125,000.”

The reason for this variation is that the income distribution of homesteads in Metro Area regions is quite different from the distribution in Greater Minnesota regions. Using different income ranges helps maintain taxpayer income anonymity at the extreme upper and lower income ranges while still providing direct regional comparisons for most homesteads – those with incomes between \$45,000 and \$90,000.

**Sections 4.3 and 4.4** show the number and percentage of homesteads with property taxes that exceed 5% of their total homestead income. As with the Median Values table in Section 1.7, these counts are reported both before and after the application of the property tax refund (PTR). This offers a sense of the importance of the PTR program in reducing property tax burdens in various regions and at various levels of income.

Only total counts are shown for homesteads in the “\$10,000 or less” income range because their property tax burden tends to be overstated. The lowest range includes homesteads that had temporarily low incomes or better overall economic well-being than indicated by the money income they received in 2015. For example:

- Some retirees may have been living primarily on savings or other assets but reported small amounts of money income for the year.
- Due to unemployment or business fluctuations, some homesteads that would normally have higher incomes are also included in the “\$10,000 or less” income range.
- A small portion of homesteads are in this income range only because they reported business losses or large capital losses for income tax purposes in 2015.

## 4.1 Greater Minnesota – Median Burden by Income

Homestead Income	Before PTR	After PTR	Homestead Income	Before PTR	After PTR
<b>Arrowhead</b>			<b>South Central</b>		
\$10,000 - \$30,000	3.1%	2.2%	\$10,000 - \$30,000	4.5%	2.7%
\$30,000 - \$45,000	2.4%	2.1%	\$30,000 - \$45,000	3.0%	2.3%
\$45,000 - \$65,000	2.1%	1.9%	\$45,000 - \$65,000	2.4%	2.1%
\$65,000 - \$90,000	1.8%	1.8%	\$65,000 - \$90,000	2.0%	2.0%
\$90,000 or more	1.6%	1.5%	\$90,000 or more	1.7%	1.6%
Regional Median	2.0%	1.9%	Regional Median	2.2%	2.0%
<b>Central</b>			<b>Southeast</b>		
\$10,000 - \$30,000	6.8%	3.2%	\$10,000 - \$30,000	5.2%	2.9%
\$30,000 - \$45,000	4.2%	2.8%	\$30,000 - \$45,000	3.4%	2.5%
\$45,000 - \$65,000	3.2%	2.5%	\$45,000 - \$65,000	2.7%	2.3%
\$65,000 - \$90,000	2.6%	2.3%	\$65,000 - \$90,000	2.3%	2.1%
\$90,000 or more	2.0%	2.0%	\$90,000 or more	1.9%	1.8%
Regional Median	2.6%	2.3%	Regional Median	2.4%	2.2%
<b>East Central</b>			<b>Southwest</b>		
\$10,000 - \$30,000	6.3%	3.2%	\$10,000 - \$30,000	2.8%	2.1%
\$30,000 - \$45,000	4.1%	2.8%	\$30,000 - \$45,000	1.9%	1.8%
\$45,000 - \$65,000	3.3%	2.5%	\$45,000 - \$65,000	1.5%	1.5%
\$65,000 - \$90,000	2.7%	2.4%	\$65,000 - \$90,000	1.3%	1.3%
\$90,000 or more	2.1%	2.1%	\$90,000 or more	1.1%	1.1%
Regional Median	2.9%	2.4%	Regional Median	1.6%	1.5%
<b>Minnesota Valley</b>			<b>West Central</b>		
\$10,000 - \$30,000	3.7%	2.4%	\$10,000 - \$30,000	4.3%	2.6%
\$30,000 - \$45,000	2.5%	2.1%	\$30,000 - \$45,000	2.8%	2.3%
\$45,000 - \$65,000	2.0%	1.9%	\$45,000 - \$65,000	2.3%	2.1%
\$65,000 - \$90,000	1.8%	1.7%	\$65,000 - \$90,000	2.0%	1.9%
\$90,000 or more	1.5%	1.4%	\$90,000 or more	1.6%	1.6%
Regional Median	1.9%	1.8%	Regional Median	2.1%	2.0%
<b>North Central</b>			<b>Greater Minnesota</b>		
\$10,000 - \$30,000	3.8%	2.4%	\$10,000 - \$30,000	4.4%	2.6%
\$30,000 - \$45,000	2.6%	2.2%	\$30,000 - \$45,000	3.0%	2.3%
\$45,000 - \$65,000	2.1%	1.9%	\$45,000 - \$65,000	2.5%	2.2%
\$65,000 - \$90,000	1.8%	1.8%	\$65,000 - \$90,000	2.1%	2.0%
\$90,000 or more	1.5%	1.5%	\$90,000 or more	1.7%	1.7%
Regional Median	2.1%	1.9%	Regional Median	2.3%	2.1%
<b>Northwest/Headwaters</b>			<b>Statewide</b>		
\$10,000 - \$30,000	3.4%	2.3%	\$10,000 - \$30,000	6.2%	3.2%
\$30,000 - \$45,000	2.3%	2.0%	\$30,000 - \$45,000	4.1%	2.8%
\$45,000 - \$65,000	1.9%	1.8%	\$45,000 - \$65,000	3.3%	2.5%
\$65,000 - \$90,000	1.7%	1.7%	\$65,000 - \$90,000	2.7%	2.4%
\$90,000 or more	1.4%	1.4%	\$90,000 or more	2.2%	2.1%
Regional Median	1.9%	1.8%	Statewide Median	2.7%	2.4%

## 4.2 Metro – Median Burden by Income

Homestead Income	Before PTR	After PTR	Homestead Income	Before PTR	After PTR
<b>Anoka</b>			<b>Southeast Hennepin</b>		
\$10,000 - \$45,000	5.9%	3.2%	\$10,000 - \$45,000	7.6%	3.8%
\$45,000 - \$65,000	3.6%	2.6%	\$45,000 - \$65,000	4.6%	3.0%
\$65,000 - \$90,000	2.8%	2.4%	\$65,000 - \$90,000	3.6%	2.8%
\$90,000 - \$125,000	2.3%	2.2%	\$90,000 - \$125,000	3.0%	2.7%
\$125,000 or more	1.8%	1.8%	\$125,000 or more	2.2%	2.2%
Regional Median	2.8%	2.4%	Regional Median	3.3%	2.8%
<b>Carver/Scott</b>			<b>Southwest Hennepin</b>		
\$10,000 - \$45,000	7.4%	3.7%	\$10,000 - \$45,000	8.6%	4.2%
\$45,000 - \$65,000	4.4%	2.9%	\$45,000 - \$65,000	5.2%	3.2%
\$65,000 - \$90,000	3.6%	2.7%	\$65,000 - \$90,000	4.1%	3.0%
\$90,000 - \$125,000	3.0%	2.7%	\$90,000 - \$125,000	3.5%	3.0%
\$125,000 or more	2.3%	2.3%	\$125,000 or more	2.4%	2.3%
Regional Median	3.1%	2.7%	Regional Median	3.2%	2.8%
<b>Dakota</b>			<b>Suburban Ramsey</b>		
\$10,000 - \$45,000	6.2%	3.4%	\$10,000 - \$45,000	6.9%	3.6%
\$45,000 - \$65,000	3.9%	2.7%	\$45,000 - \$65,000	4.3%	2.8%
\$65,000 - \$90,000	3.2%	2.6%	\$65,000 - \$90,000	3.4%	2.7%
\$90,000 - \$125,000	2.7%	2.5%	\$90,000 - \$125,000	2.8%	2.6%
\$125,000 or more	2.0%	2.0%	\$125,000 or more	2.1%	2.1%
Regional Median	2.8%	2.5%	Regional Median	3.1%	2.6%
<b>Minneapolis</b>			<b>Washington</b>		
\$10,000 - \$45,000	7.3%	3.8%	\$10,000 - \$45,000	6.9%	3.6%
\$45,000 - \$65,000	4.4%	2.9%	\$45,000 - \$65,000	4.2%	2.8%
\$65,000 - \$90,000	3.5%	2.8%	\$65,000 - \$90,000	3.4%	2.6%
\$90,000 - \$125,000	3.0%	2.7%	\$90,000 - \$125,000	2.8%	2.6%
\$125,000 or more	2.4%	2.4%	\$125,000 or more	2.1%	2.1%
Regional Median	3.6%	2.9%	Regional Median	3.0%	2.6%
<b>North Hennepin</b>			<b>Metro</b>		
\$10,000 - \$45,000	7.1%	3.6%	\$10,000 - \$45,000	6.7%	3.5%
\$45,000 - \$65,000	4.3%	2.9%	\$45,000 - \$65,000	4.1%	2.8%
\$65,000 - \$90,000	3.3%	2.6%	\$65,000 - \$90,000	3.3%	2.6%
\$90,000 - \$125,000	2.7%	2.5%	\$90,000 - \$125,000	2.8%	2.6%
\$125,000 or more	2.1%	2.1%	\$125,000 or more	2.1%	2.1%
Regional Median	3.2%	2.7%	Regional Median	3.1%	2.6%
<b>Saint Paul</b>			<b>Statewide</b>		
\$10,000 - \$45,000	5.6%	3.1%	\$10,000 - \$45,000	4.8%	2.9%
\$45,000 - \$65,000	3.5%	2.6%	\$45,000 - \$65,000	3.3%	2.5%
\$65,000 - \$90,000	2.9%	2.4%	\$65,000 - \$90,000	2.7%	2.4%
\$90,000 - \$125,000	2.6%	2.4%	\$90,000 - \$125,000	2.4%	2.3%
\$125,000 or more	2.3%	2.3%	\$125,000 or more	2.0%	1.9%
Regional Median	3.2%	2.6%	Statewide Median	2.7%	2.4%

## 4.3 Greater Minnesota – Burdens Greater than 5% by Income

Homestead Income	Homestead Count	Before PTR		After PTR	
		Count	Percent	Count	Percent
<b>Arrowhead</b>					
Less than \$10,000	2,363				
\$10,000 - \$30,000	13,678	4,545	33.2%	2,087	15.3%
\$30,000 - \$45,000	12,784	2,136	16.7%	688	5.4%
\$45,000 - \$65,000	17,145	1,419	8.3%	419	2.4%
\$65,000 - \$90,000	17,297	781	4.5%	300	1.7%
\$90,000 or more	26,284	348	1.3%	261	1.0%
Region Total	89,551	10,851	12.1%	5,113	5.7%
<b>Central</b>					
Less than \$10,000	1,383				
\$10,000 - \$30,000	8,080	5,681	70.3%	2,085	25.8%
\$30,000 - \$45,000	10,479	3,640	34.7%	950	9.1%
\$45,000 - \$65,000	16,774	2,291	13.7%	559	3.3%
\$65,000 - \$90,000	20,728	983	4.7%	339	1.6%
\$90,000 or more	41,636	353	0.8%	217	0.5%
Region Total	99,080	14,270	14.4%	5,263	5.3%
<b>East Central</b>					
Less than \$10,000	773				
\$10,000 - \$30,000	4,872	3,033	62.3%	1,300	26.7%
\$30,000 - \$45,000	5,136	1,876	36.5%	564	11.0%
\$45,000 - \$65,000	7,566	1,360	18.0%	372	4.9%
\$65,000 - \$90,000	8,153	591	7.2%	221	2.7%
\$90,000 or more	12,716	175	1.4%	108	0.8%
Region Total	39,216	7,731	19.7%	3,140	8.0%
<b>Minnesota Valley</b>					
Less than \$10,000	857				
\$10,000 - \$30,000	5,438	1,920	35.3%	698	12.8%
\$30,000 - \$45,000	5,533	707	12.8%	169	3.1%
\$45,000 - \$65,000	7,584	386	5.1%	100	1.3%
\$65,000 - \$90,000	8,261	155	1.9%	55	0.7%
\$90,000 or more	11,444	87	0.8%	67	0.6%
Region Total	39,117	3,964	10.1%	1,653	4.2%
<b>North Central</b>					
Less than \$10,000	1,342				
\$10,000 - \$30,000	7,286	2,584	35.5%	1,106	15.2%
\$30,000 - \$45,000	6,699	1,042	15.6%	321	4.8%
\$45,000 - \$65,000	8,217	614	7.5%	188	2.3%
\$65,000 - \$90,000	7,760	280	3.6%	130	1.7%
\$90,000 or more	10,456	169	1.6%	142	1.4%
Region Total	41,760	5,762	13.8%	2,738	6.6%
<b>Northwest/Headwaters</b>					
Less than \$10,000	1,052				
\$10,000 - \$30,000	5,575	1,721	30.9%	778	14.0%
\$30,000 - \$45,000	5,365	645	12.0%	191	3.6%
\$45,000 - \$65,000	6,755	375	5.6%	130	1.9%
\$65,000 - \$90,000	7,143	140	2.0%	54	0.8%
\$90,000 or more	9,996	52	0.5%	31	0.3%
Region Total	35,886	3,702	10.3%	1,814	5.1%



Homestead Income	Homestead Count	Before PTR		After PTR	
		Count	Percent	Count	Percent
<b>South Central</b>					
Less than \$10,000	1,057				
\$10,000 - \$30,000	6,956	3,088	44.4%	1,139	16.4%
\$30,000 - \$45,000	7,375	1,231	16.7%	337	4.6%
\$45,000 - \$65,000	10,463	792	7.6%	185	1.8%
\$65,000 - \$90,000	11,254	264	2.3%	79	0.7%
\$90,000 or more	17,144	67	0.4%	42	0.2%
Region Total	54,249	6,344	11.7%	2,506	4.6%
<b>Southeast</b>					
Less than \$10,000	1,894				
\$10,000 - \$30,000	12,707	6,706	52.8%	2,668	21.0%
\$30,000 - \$45,000	14,977	3,400	22.7%	963	6.4%
\$45,000 - \$65,000	21,021	1,935	9.2%	537	2.6%
\$65,000 - \$90,000	23,573	858	3.6%	331	1.4%
\$90,000 or more	45,380	397	0.9%	276	0.6%
Region Total	119,552	14,999	12.5%	6,176	5.2%
<b>Southwest</b>					
Less than \$10,000	671				
\$10,000 - \$30,000	4,211	857	20.4%	367	8.7%
\$30,000 - \$45,000	4,140	216	5.2%	59	1.4%
\$45,000 - \$65,000	5,178	110	2.1%	36	0.7%
\$65,000 - \$90,000	5,195	41	0.8%	19	0.4%
\$90,000 or more	6,838	15	0.2%	9	0.1%
Region Total	26,233	1,738	6.6%	890	3.4%
<b>West Central</b>					
Less than \$10,000	1,185				
\$10,000 - \$30,000	7,084	2,976	42.0%	1,270	17.9%
\$30,000 - \$45,000	7,118	1,278	18.0%	395	5.5%
\$45,000 - \$65,000	10,033	839	8.4%	284	2.8%
\$65,000 - \$90,000	10,905	414	3.8%	157	1.4%
\$90,000 or more	17,596	202	1.1%	145	0.8%
Region Total	53,921	6,696	12.4%	3,068	5.7%
<b>Greater Minnesota</b>					
Less than \$10,000	12,577				
\$10,000 - \$30,000	75,887	33,111	43.6%	13,498	17.8%
\$30,000 - \$45,000	79,606	16,171	20.3%	4,637	5.8%
\$45,000 - \$65,000	110,736	10,121	9.1%	2,810	2.5%
\$65,000 - \$90,000	120,269	4,507	3.7%	1,685	1.4%
\$90,000 or more	199,490	1,865	0.9%	1,298	0.7%
Greater MN Total	598,565	76,057	12.7%	32,361	5.4%
<b>Statewide</b>					
Less than \$10,000	21,974				
\$10,000 - \$30,000	124,938	74,621	59.7%	32,174	25.8%
\$30,000 - \$45,000	141,590	52,820	37.3%	15,867	11.2%
\$45,000 - \$65,000	209,541	40,511	19.3%	12,053	5.8%
\$65,000 - \$90,000	241,648	22,539	9.3%	9,300	3.8%
\$90,000 or more	563,679	18,984	3.4%	15,216	2.7%
Total	1,303,370	229,008	17.6%	101,381	7.8%

## 4.4 Metro – Burdens Greater than 5% by Income

Homestead Income	Homestead Count	Before PTR		After PTR	
		Count	Percent	Count	Percent
<b>Anoka</b>					
Less than \$10,000	1,006				
\$10,000 - \$45,000	14,780	9,622	65.1%	2,837	19.2%
\$45,000 - \$65,000	14,843	2,120	14.3%	537	3.6%
\$65,000 - \$90,000	18,556	831	4.5%	264	1.4%
\$90,000 - \$125,000	19,746	358	1.8%	227	1.1%
\$125,000 or more	21,491	83	0.4%	82	0.4%
Region Total	90,422	14,015	15.5%	4,824	5.3%
<b>Carver/Scott</b>					
Less than \$10,000	581				
\$10,000 - \$45,000	6,605	5,095	77.1%	1,980	30.0%
\$45,000 - \$65,000	7,058	2,653	37.6%	789	11.2%
\$65,000 - \$90,000	9,582	1,822	19.0%	751	7.8%
\$90,000 - \$125,000	12,989	1,089	8.4%	709	5.5%
\$125,000 or more	23,375	553	2.4%	533	2.3%
Region Total	60,190	11,786	19.6%	5,288	8.8%
<b>Dakota</b>					
Less than \$10,000	1,161				
\$10,000 - \$45,000	14,304	9,309	65.1%	3,355	23.5%
\$45,000 - \$65,000	14,354	3,618	25.2%	991	6.9%
\$65,000 - \$90,000	18,255	1,929	10.6%	652	3.6%
\$90,000 - \$125,000	22,739	846	3.7%	528	2.3%
\$125,000 or more	33,921	177	0.5%	172	0.5%
Region Total	104,734	17,008	16.2%	6,723	6.4%
<b>Minneapolis</b>					
Less than \$10,000	1,591				
\$10,000 - \$45,000	14,441	10,424	72.2%	4,743	32.8%
\$45,000 - \$65,000	9,973	3,720	37.3%	1,399	14.0%
\$65,000 - \$90,000	10,998	2,386	21.7%	1,240	11.3%
\$90,000 - \$125,000	11,496	1,605	14.0%	1,249	10.9%
\$125,000 or more	18,308	1,322	7.2%	1,321	7.2%
Region Total	66,807	21,024	31.5%	11,349	17.0%
<b>North Hennepin</b>					
Less than \$10,000	847				
\$10,000 - \$45,000	12,048	9,384	77.9%	3,285	27.3%
\$45,000 - \$65,000	10,702	3,349	31.3%	894	8.4%
\$65,000 - \$90,000	13,393	1,651	12.3%	594	4.4%
\$90,000 - \$125,000	15,004	920	6.1%	558	3.7%
\$125,000 or more	20,156	277	1.4%	267	1.3%
Region Total	72,150	16,415	22.8%	6,358	8.8%
<b>Saint Paul</b>					
Less than \$10,000	1,104				
\$10,000 - \$45,000	12,117	6,938	57.3%	2,801	23.1%
\$45,000 - \$65,000	8,708	1,954	22.4%	707	8.1%
\$65,000 - \$90,000	8,957	1,325	14.8%	636	7.1%
\$90,000 - \$125,000	8,393	933	11.1%	720	8.6%
\$125,000 or more	11,387	602	5.3%	599	5.3%
Region Total	50,666	12,826	25.3%	6,352	12.5%

Homestead Income	Homestead Count	Before PTR		After PTR	
		Count	Percent	Count	Percent
<b>Southeast Hennepin</b>					
Less than \$10,000	889				
\$10,000 - \$45,000	11,105	8,357	75.3%	3,329	30.0%
\$45,000 - \$65,000	9,286	3,814	41.1%	1,199	12.9%
\$65,000 - \$90,000	10,704	2,118	19.8%	977	9.1%
\$90,000 - \$125,000	12,099	1,415	11.7%	1,065	8.8%
\$125,000 or more	21,787	1,041	4.8%	1,036	4.8%
Region Total	65,870	17,623	26.8%	8,423	12.8%
<b>Southwest Hennepin</b>					
Less than \$10,000	883				
\$10,000 - \$45,000	7,500	5,763	76.8%	2,849	38.0%
\$45,000 - \$65,000	6,610	3,480	52.6%	1,297	19.6%
\$65,000 - \$90,000	8,591	2,821	32.8%	1,325	15.4%
\$90,000 - \$125,000	11,536	1,968	17.1%	1,468	12.7%
\$125,000 or more	32,021	1,622	5.1%	1,618	5.1%
Region Total	67,141	16,529	24.6%	9,400	14.0%
<b>Suburban Ramsey</b>					
Less than \$10,000	660				
\$10,000 - \$45,000	9,767	7,048	72.2%	2,445	25.0%
\$45,000 - \$65,000	8,668	2,895	33.4%	690	8.0%
\$65,000 - \$90,000	10,800	1,507	14.0%	565	5.2%
\$90,000 - \$125,000	12,343	769	6.2%	541	4.4%
\$125,000 or more	16,775	409	2.4%	403	2.4%
Region Total	59,013	13,282	22.5%	5,238	8.9%
<b>Washington</b>					
Less than \$10,000	675				
\$10,000 - \$45,000	8,368	6,219	74.3%	2,282	27.3%
\$45,000 - \$65,000	8,603	2,787	32.4%	740	8.6%
\$65,000 - \$90,000	11,543	1,642	14.2%	611	5.3%
\$90,000 - \$125,000	14,394	815	5.7%	518	3.6%
\$125,000 or more	24,229	315	1.3%	304	1.3%
Region Total	67,812	12,443	18.3%	5,065	7.5%
<b>Metro</b>					
Less than \$10,000	9,397				
\$10,000 - \$45,000	111,035	78,159	70.4%	29,906	26.9%
\$45,000 - \$65,000	98,805	30,390	30.8%	9,243	9.4%
\$65,000 - \$90,000	121,379	18,032	14.9%	7,615	6.3%
\$90,000 - \$125,000	140,739	10,718	7.6%	7,583	5.4%
\$125,000 or more	223,450	6,401	2.9%	6,335	2.8%
Metro Total	704,805	152,951	21.7%	69,020	9.8%
<b>Statewide</b>					
Less than \$10,000	21,974				
\$10,000 - \$45,000	266,528	127,441	47.8%	48,041	18.0%
\$45,000 - \$65,000	209,541	40,511	19.3%	12,053	5.8%
\$65,000 - \$90,000	241,648	22,539	9.3%	9,300	3.8%
\$90,000 - \$125,000	248,126	12,241	4.9%	8,547	3.4%
\$125,000 or more	315,553	6,743	2.1%	6,669	2.1%
Total	1,303,370	229,008	17.6%	101,381	7.8%