

**TAX INCREASE CALCULATION UNDER FISCAL DISPARITY CONTRIBUTION OPTION "A"**

Tax Increment District: \_\_\_\_\_  
 Located in: City/Township \_\_\_\_\_  
 School District \_\_\_\_\_  
 County \_\_\_\_\_

**Taxes Payable 2025**
**Data Source**
**TIF DISTRICT VALUE DATA**

1. Current Year Commercial-Industrial Net Tax Capacity in TIF District	_____	County Auditor
2. TIF Retained Captured Value Proportion	_____	County Auditor
3. Commercial-Industrial Captured Net Tax Capacity (1 x 2)	_____	Calculated by City/Town
4. Fiscal Disparity Average Contribution Proportion	_____	County Auditor
5. Fiscal Disparity Contribution (3 x 4)	_____	Calculated by City/Town

**MUNICIPALITY TAX DATA**

6. Spread Levy	_____	Provided by Revenue
7. Total Municipality Taxable Net Tax Capacity	_____	Provided by Revenue
8. Average Tax Rate (6 ÷ 7)	_____	Provided by Revenue
9. "B" Option Taxable Net Tax Capacity (5 + 7)	_____	Calculated by City/Town
10. "B" Option Average Tax Rate (6 ÷ 9)	_____	Calculated by City/Town
11. Tax Rate Difference (8 - 10)	_____	Calculated by City/Town
12. Municipal Government Tax Increase in the Municipality Under TIF Fiscal Disparity Contribution Option "A" (7 x 11)	_____	Calculated by City/Town

**SCHOOL DISTRICT TAX DATA**

13. Non-Equalized Spread Levy	_____	Provided by Revenue
14. School District Taxable Net Tax Capacity in Municipality	_____	Provided by Revenue
15. Total School District Taxable Net Tax Capacity	_____	Provided by Revenue
16. Average Tax Rate (13 ÷ 15)	_____	Provided by Revenue
17. "B" Option Taxable Net Tax Capacity (5 + 15)	_____	Calculated by City/Town
18. "B" Option Average Tax Rate (13 ÷ 17)	_____	Calculated by City/Town
19. Tax Rate Difference (16 - 18)	_____	Calculated by City/Town
20. School District Tax Increase in the Municipality Under TIF Fiscal Disparity Contribution Option "A" (14 x 19)	_____	Calculated by City/Town

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 Located in: City/Township \_\_\_\_\_  
 School District \_\_\_\_\_  
 County \_\_\_\_\_

**Taxes Payable 2025**
**Data Source**
**COUNTY GOVERNMENT TAX DATA**

21. Spread Levy	_____	Provided by Revenue
22. County Government Taxable Net Tax Capacity in Municipality	_____	Provided by Revenue
23. Total County Taxable Net Tax Capacity	_____	Provided by Revenue
24. Average Tax Rate (21 ÷ 23)	_____	Provided by Revenue
25. "B" Option Taxable Net Tax Capacity (5 + 23)	_____	Calculated by City/Town
26. "B" Option Average Tax Rate (21 ÷ 25)	_____	Calculated by City/Town
27. Tax Rate Difference (24 - 26)	_____	Calculated by City/Town
28. County Government Tax Increase in the Municipality Under TIF Fiscal Disparity Contribution Option "A" (22 × 27)	_____	Calculated by City/Town

**SPECIAL TAXING DISTRICT DATA**

29. Total Special Taxing Districts' Spread Levy in the Municipality	_____	Provided by Revenue
30. County Government Value/Levy Factor (23 ÷ 21)	_____	Provided by Revenue
31. County Government Tax Increase Ratio (27 × 30)	_____	Calculated by City/Town
32. Special Taxing District Tax Increase in the Municipality Under TIF Fiscal Disparity Contribution Option "A" (29 × 31)	_____	Calculated by City/Town
<b>33. Total Tax Increase in the Municipality Under TIF Fiscal Disparity Contribution Option "A" (12 + 20 + 28 + 32)</b>	_____	Calculated by City/Town

**Notes:**

- (1) The amount determined for line 33 is to be reported to the State Auditor on line 12 of the Annual Disclosure Statement Tab on the TIF Annual Reporting Form.
- (2) This completed calculation form is to be retained in your office. It is not to be forwarded to the State Auditor or the Minnesota Department of Revenue.