

Residential Homestead Property Tax Burden Report

Taxes Payable 2018

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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 2018) and income (earned in 2017). 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 10th publication. The department maintains the database and provides ongoing periodic reports. You can find the report online at 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 2018 was \$161,500 in the Southeast region of the state and \$248,400 in Dakota County.
- Table 3.6 shows that 5.4% of homesteads in the Arrowhead region had income in 2017 of more than \$180,000 while 16.5% 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 of \$10,000 to \$30,000 was 2.8% of income, while the median burden for those with income of \$90,000 or more was 1.9% 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 data in one file and submit it to the Department of Revenue. At the department's request, counties also include the parcel identification number, estimated market value, tax amount, location indicators, and 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 any possibly improper claims were made.

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 2018 report:
 - o Approximately 3% of records were excluded because they did not reflect ownership changes due to property sales that occurred before January 2, 2018. Taxpayers must both own and occupy a homestead on January 2 to be eligible for a property tax refund.
 - Hennepin County did not submit data for approximately 0.5% of homesteads located in the Southwest Hennepin region.

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 January 2, 2017).
- 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. Approximately 92% of homesteads received some property tax relief through this exclusion in 2018.

(**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 38% of residential homesteads received a property tax refund in 2018.
- 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. Approximately 3% 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 2018 Median Values by Region

	J./	Payable,		lan Val	Payable 2018 Median Values by Region	gion			
	Homestead Count	EMV	MV Exclusion	Net Tax	Effective Tax Rate	Homestead Income	EMV / Income	Burden Before PTR	Burden After PTR
Arrowhead	88,328	\$136,100	\$23,101	\$1,196	0.87%	\$65,810	2.09	2.1%	2.0%
Central	101,565	\$188,300	\$20,167	\$1,971	1.09%	\$83,708	2.26	2.8%	2.4%
East Central	40,925	\$169,200	\$21,571	\$1,834	1.14%	\$71,149	2.36	3.1%	7.6%
Minnesota Valley	39,217	\$123,600	\$23,720	\$1,200	1.02%	\$67,578	1.81	2.1%	1.9%
North Central	41,509	\$148,600	\$22,354	\$1,166	0.80%	\$60,823	2.44	2.2%	2.0%
Northwest/Headwaters	35,864	\$126,700	\$23,200	\$1,162	0.95%	\$64,940	1.93	2.0%	1.9%
South Central	54,242	\$142,600	\$22,660	\$1,454	1.08%	\$70,306	2.01	2.4%	2.2%
Southeast	120,798	\$161,500	\$22,111	\$1,707	1.11%	\$77,708	2.08	2.6%	2.3%
Southwest	25,881	\$100,400	\$24,055	\$928	1.04%	\$62,110	1.60	1.7%	1.6%
West Central	54,934	\$166,100	\$21,148	\$1,413	0.88%	\$70,773	2.32	2.3%	2.1%
Greater Minnesota	603,263	\$155,200	\$22,057	\$1,495	1.01%	\$71,797	2.12	2.4%	2.2%
Anoka	90,773	\$211,700	\$18,169	\$2,180	1.09%	\$86,956	2.52	3.0%	2.5%
Carver/Scott	61,455	\$272,500	\$12,688	\$3,045	1.20%	\$110,630	2.45	3.1%	2.7%
Dakota	104,517	\$248,400	\$14,884	\$2,554	1.11%	969'66\$	2.45	2.9%	7.6%
Minneapolis	66,186	\$239,000	\$15,730	\$2,750	1.28%	\$86,417	2.73	3.8%	3.0%
North Hennepin	72,478	\$215,000	\$17,836	\$2,560	1.28%	\$90,811	2.45	3.4%	2.8%
Saint Paul	50,794	\$181,600	\$20,797	\$2,163	1.31%	690'LL\$	2.45	3.6%	2.8%
Southeast Hennepin	63,840	\$249,000	\$14,830	\$2,942	1.26%	\$97,505	2.59	3.5%	2.9%
Southwest Hennepin	66,193	\$331,000	\$7,450	\$3,917	1.25%	\$125,580	2.52	3.2%	2.9%
Suburban Ramsey	59,241	\$225,300	\$16,954	\$2,558	1.21%	\$92,176	2.45	3.3%	2.8%
Washington	68,253	\$263,800	\$13,489	\$2,750	1.08%	\$104,882	2.51	3.0%	7.6%
Metro	703,730	\$240,200	\$15,604	\$2,634	1.16%	\$96,491	2.51	3.2%	2.7%
Statewide	1,306,993	\$202,100	\$18,565	\$2,065	1.10%	\$83,711	2.33	2.9%	2.5%

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, Mahnomen, 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

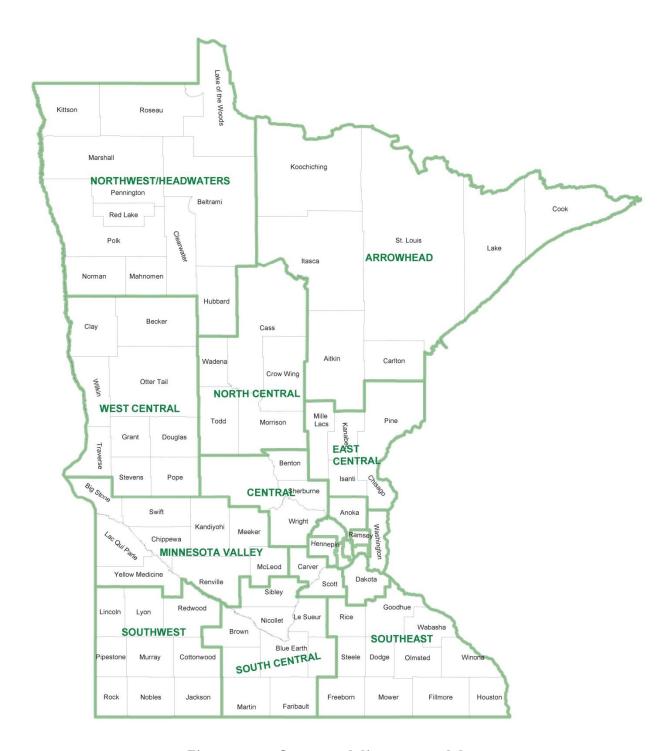


Figure 1 – Greater Minnesota Map

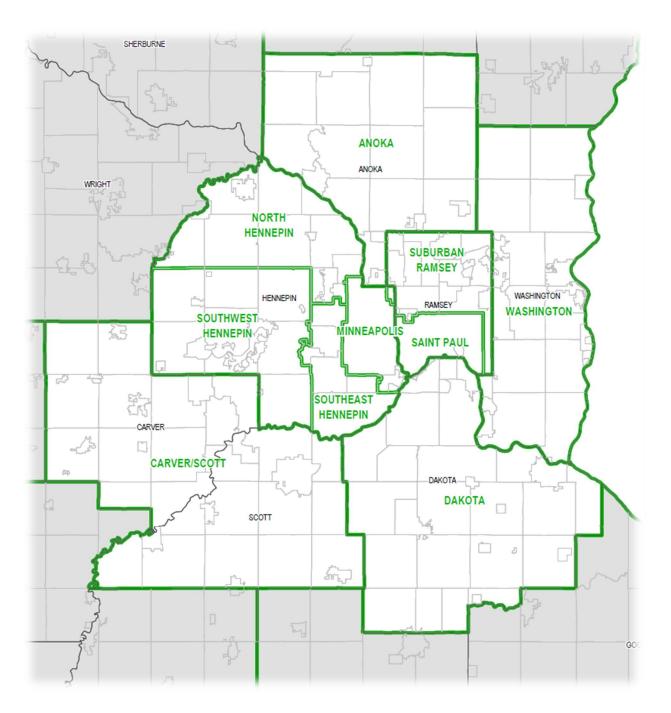


Figure 2 – Metro Map

2.1 Statewide

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	32,727	2.5%	0.15% or less	11,484	0.9%
\$50,000-\$100,000	122,567	9.4%	0.15%-0.30%	15,450	1.2%
\$100,000-\$150,000	210,158	16.1%	0.30%-0.45%	36,552	2.8%
\$150,000-\$200,000	276,821	21.2%	0.45%-0.60%	60,138	4.6%
\$200,000-\$250,000	230,573	17.6%	0.60%-0.75%	118,111	9.0%
\$250,000-\$300,000	148,634	11.4%	0.75%-0.90%	163,512	12.5%
\$300,000-\$350,000	97,676	7.5%	0.90%-1.05%	183,097	14.0%
\$350,000-\$400,000	63,630	4.9%	1.05%-1.20%	220,340	16.9%
\$400,000-\$450,000	40,748	3.1%	1.20%-1.35%	227,637	17.4%
More than \$450,000	83,459	6.4%	More than 1.35%	270,672	20.7%
Total	1,306,993	100.0%	Total	1,306,993	100.0%
Market Value Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	111,375	8.5%	\$20,000 or less	67,535	5.2%
\$1-\$10,000	175,110	13.4%	\$20,000-\$40,000	153,620	11.8%
\$10,000-\$12,500	77,851	6.0%	\$40,000-\$60,000	200,390	15.3%
\$12,500-\$15,000	97,703	7.5%	\$60,000-\$80,000	197,500	15.1%
\$15,000-\$17,500	128,154	9.8%	\$80,000-\$100,000	173,610	13.3%
\$17,500-\$20,000	154,011	11.8%	\$100,000-\$120,000	142,595	10.9%
\$20,000-\$22,500	166,249	12.7%	\$120,000-\$140,000	99,318	7.6%
\$22,500-\$25,000	155,583	11.9%	\$140,000-\$160,000	65,679	5.0%
\$25,000-\$27,500	125,693	9.6%	\$160,000-\$180,000	45,356	3.5%
More than \$27,500	115,264	8.8%	More than \$180,000	161,390	12.3%
Total	1,306,993	100.0%	Total	1,306,993	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	811,373	62.1%	1.0 or less	99,171	7.6%
\$1-\$200	52,117	4.0%	1.0-2.0	406,744	31.1%
\$200-\$400	58,189	4.5%	2.0-3.0	367,465	28.1%
\$400-\$600	67,640	5.2%	3.0-4.0	179,713	13.8%
\$600-\$800	66,686	5.1%	4.0-5.0	88,592	6.8%
\$800-\$1,000	59,009	4.5%	5.0-6.0	48,480	3.7%
\$1,000-\$1,200	50,325	3.9%	6.0-7.0	29,211	2.2%
\$1,200-\$1,400	41,544	3.2%	7.0-8.0	19,061	1.5%
\$1,400-\$1,600	35,628	2.7%	8.0-9.0	12,914	1.0%
More than \$1,600	64,482	4.9%	More than 9.0	55,642	4.3%
Total	1,306,993	100.0%	Total	1,306,993	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	77,843	6.0%	1.0% or less	98,651	7.5%
\$500-\$1,000	151,170	11.6%	1.0%-2.0%	295,505	22.6%
\$1,000-\$1,500	199,589	15.3%	2.0%-3.0%	505,857	38.7%
\$1,500-\$2,000	201,395	15.4%	3.0%-4.0%	220,459	16.9%
\$2,000-\$2,500	170,016	13.0%	4.0%-5.0%	78,788	6.0%
\$2,500-\$3,000	128,974	9.9%	5.0%-6.0%	34,059	2.6%
\$3,000-\$3,500	88,331	6.8%	6.0%-7.0%	17,828	1.4%
\$3,500-\$4,000	66,406	5.1%	7.0%-8.0%	10,677	0.8%
\$4,000-\$4,500	51,645	4.0%	8.0%-9.0%	7,221	0.6%
More than \$4,500	171,624	13.1%	More than 9.0%	37,948	2.9%
Total	1,306,993	100.0%	Total	1,306,993	100.0%

2.2 Greater Minnesota

	Homes	steads		Home	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	31,661	5.2%	0.15% or less	8,850	1.5%
\$50,000-\$100,000	106,472	17.6%	0.15%-0.30%	10,139	1.7%
\$100,000-\$150,000	148,104	24.6%	0.30%-0.45%	22,311	3.7%
\$150,000-\$200,000	130,540	21.6%	0.45%-0.60%	36,979	6.1%
\$200,000-\$250,000	78,498	13.0%	0.60%-0.75%	63,174	10.5%
\$250,000-\$300,000	46,402	7.7%	0.75%-0.90%	86,087	14.3%
\$300,000-\$350,000	26,503	4.4%	0.90%-1.05%	99,455	16.5%
\$350,000-\$400,000	14,657	2.4%	1.05%-1.20%	93,669	15.5%
\$400,000-\$450,000	8,001	1.3%	1.20%-1.35%	82,507	13.7%
More than \$450,000	12,425	2.1%	More than 1.35%	100,092	16.6%
Total	603,263	100.0%	Total	603,263	100.0%
Market Value Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	17,813	3.0%	\$20,000 or less	41,585	6.9%
\$1-\$10,000	48,686	8.1%	\$20,000-\$40,000	90,299	15.0%
\$10,000-\$12,500	26,408	4.4%	\$40,000-\$60,000	108,342	18.0%
\$12,500-\$15,000	35,105	5.8%	\$60,000-\$80,000	101,090	16.8%
\$15,000-\$17,500	46,648	7.7%	\$80,000-\$100,000	84,434	14.0%
\$17,500-\$20,000	61,800	10.2%	\$100,000-\$120,000	62,370	10.3%
\$20,000-\$22,500	80,785	13.4%	\$120,000-\$140,000	38,991	6.5%
\$22,500-\$25,000	95,082	15.8%	\$140,000-\$160,000	22,588	3.7%
\$25,000-\$27,500	93,849	15.6%	\$160,000-\$180,000	13,951	2.3%
More than \$27,500	97,087	16.1%	More than \$180,000	39,613	6.6%
Total	603,263	100.0%	Total	603,263	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	402,828	66.8%	1.0 or less	64,763	10.7%
\$1-\$200	28,211	4.7%	1.0-2.0	211,792	35.1%
\$200-\$400	32,384	5.4%	2.0-3.0	153,806	25.5%
\$400-\$600	32,968	5.5%	3.0-4.0	71,228	11.8%
\$600-\$800	28,751	4.8%	4.0-5.0	35,238	5.8%
\$800-\$1,000	22,651	3.8%	5.0-6.0	19,622	3.3%
\$1,000-\$1,200	17,128	2.8%	6.0-7.0	11,905	2.0%
\$1,200-\$1,400	12,726	2.1%	7.0-8.0	7,757	1.3%
\$1,400-\$1,600	9,725	1.6%	8.0-9.0	5,217	0.9%
More than \$1,600	15,891	2.6%	More than 9.0	21,935	3.6%
Total	603,263	100.0%	Total	603,263	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	67,132	11.1%	1.0% or less	75,380	12.5%
\$500-\$1,000	113,880	18.9%	1.0%-2.0%	180,222	29.9%
\$1,000-\$1,500	121,852	20.2%	2.0%-3.0%	214,294	35.5%
\$1,500-\$2,000	99,725	16.5%	3.0%-4.0%	73,042	12.1%
\$2,000-\$2,500	70,385	11.7%	4.0%-5.0%	24,549	4.1%
\$2,500-\$3,000	44,223	7.3%	5.0%-6.0%	10,784	1.8%
\$3,000-\$3,500	26,987	4.5%	6.0%-7.0%	5,757	1.0%
\$3,500-\$4,000	18,233	3.0%	7.0%-8.0%	3,566	0.6%
\$4,000-\$4,500	12,891	2.1%	8.0%-9.0%	2,395	0.4%
More than \$4,500	27,955	4.6%	More than 9.0%	13,274	2.2%
Total	603,263	100.0%	Total	603,263	100.0%

2.3 Metro

	Home	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	1,066	0.2%	0.15% or less	2,634	0.4%
\$50,000-\$100,000	16,095	2.3%	0.15%-0.30%	5,311	0.8%
\$100,000-\$150,000	62,054	8.8%	0.30%-0.45%	14,241	2.0%
\$150,000-\$200,000	146,281	20.8%	0.45%-0.60%	23,159	3.3%
\$200,000-\$250,000	152,075	21.6%	0.60%-0.75%	54,937	7.8%
\$250,000-\$300,000	102,232	14.5%	0.75%-0.90%	77,425	11.0%
\$300,000-\$350,000	71,173	10.1%	0.90%-1.05%	83,642	11.9%
\$350,000-\$400,000	48,973	7.0%	1.05%-1.20%	126,671	18.0%
\$400,000-\$450,000	32,747	4.7%	1.20%-1.35%	145,130	20.6%
More than \$450,000	71,034	10.1%	More than 1.35%	170,580	24.2%
Total	703,730	100.0%	Total	703,730	100.0%
Market Value Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	93,562	13.3%	\$20,000 or less	25,950	3.7%
\$1-\$10,000	126,424	18.0%	\$20,000-\$40,000	63,321	9.0%
\$10,000-\$12,500	51,443	7.3%	\$40,000-\$60,000	92,048	13.1%
\$12,500-\$15,000	62,598	8.9%	\$60,000-\$80,000	96,410	13.7%
\$15,000-\$17,500	81,506	11.6%	\$80,000-\$100,000	89,176	12.7%
\$17,500-\$20,000	92,211	13.1%	\$100,000-\$120,000	80,225	11.4%
\$20,000-\$22,500	85,464	12.1%	\$120,000-\$140,000	60,327	8.6%
\$22,500-\$25,000	60,501	8.6%	\$140,000-\$160,000	43,091	6.1%
\$25,000-\$27,500	31,844	4.5%	\$160,000-\$180,000	31,405	4.5%
More than \$27,500	18,177	2.6%	More than \$180,000	121,777	17.3%
Total	703,730	100.0%	Total	703,730	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	408,545	58.1%	1.0 or less	34,408	4.9%
\$1-\$200	23,906	3.4%	1.0-2.0	194,952	27.7%
\$200-\$400	25,805	3.7%	2.0-3.0	213,659	30.4%
\$400-\$600	34,672	4.9%	3.0-4.0	108,485	15.4%
\$600-\$800	37,935	5.4%	4.0-5.0	53,354	7.6%
\$800-\$1,000	36,358	5.2%	5.0-6.0	28,858	4.1%
\$1,000-\$1,200	33,197	4.7%	6.0-7.0	17,306	2.5%
\$1,200-\$1,400	28,818	4.1%	7.0-8.0	11,304	1.6%
\$1,400-\$1,600	25,903	3.7%	8.0-9.0	7,697	1.1%
More than \$1,600	48,591	6.9%	More than 9.0	33,707	4.8%
Total	703,730	100.0%	Total	703,730	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	10,711	1.5%	1.0% or less	23,271	3.3%
\$500-\$1,000	37,290	5.3%	1.0%-2.0%	115,283	16.4%
\$1,000-\$1,500	77,737	11.0%	2.0%-3.0%	291,563	41.4%
\$1,500-\$2,000	101,670	14.4%	3.0%-4.0%	147,417	20.9%
\$2,000-\$2,500	99,631	14.2%	4.0%-5.0%	54,239	7.7%
\$2,500-\$3,000	84,751	12.0%	5.0%-6.0%	23,275	3.3%
\$3,000-\$3,500	61,344	8.7%	6.0%-7.0%	12,071	1.7%
\$3,500-\$4,000	48,173	6.8%	7.0%-8.0%	7,111	1.0%
\$4,000-\$4,500	38,754	5.5%	8.0%-9.0%	4,826	0.7%
More than \$4,500	143,669	20.4%	More than 9.0%	24,674	3.5%
Total	703,730	100.0%	Total	703,730	100.0%

2.4 Arrowhead

S50,000 or less		Home	steads		Home	steads
\$50,000.\$100,000 21,224 24,0% 0.15%-0.30% 3,065 3.5% \$100,000-\$200,000 15,730 17.8% 0.30%-0.45% 7,282 7,042 7,042 7,042 7,042 7,042 7,042 7,042 7,044 \$200,000-\$250,000 8,957 10.1% 0.60%-0.75% 12,631 14.1% \$250,000-\$300,000 1,932 2.0% 0.75%-0.90% 12,641 14.3% \$300,000-\$400,000 1,950 2.2% 1.0%%-1.20% 9,846 11.1% 13.7% \$350,000-\$400,000 1,150 1.3% 1.20%-1.35% 9,153 10.4% More than \$450,000 1,150 1.3% 1.20%-1.35% 9,153 10.4% More than \$450,000 1,150 1.33 12.0% Total 88,328 100.0% 10.53 12.0% \$10.53 12.0% \$10.0% \$12.0% \$10.0% \$12.0% \$10.0% <th>Estimated Market Value</th> <th>Count</th> <th>Percent</th> <th>Effective Tax Rate</th> <th>Count</th> <th>Percent</th>	Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$10,000-\$15,0000 22,809 25,80% \$150,000-\$200,0000 15,730 17,80% \$10,40% \$200,000-\$250,0000 8,957 10.1% 0,65%-0,60% 12,261 11,41% \$250,0000-\$300,000 5,312 6,00% \$300,000-\$350,0000 1,950 2,2% 1,05%-1,20% 1,2641 1,13% \$350,000-\$450,0000 1,150 1,33% 1,20%-1,35% 1,05%-1,20% 1,161 1,37% \$350,000-\$450,0000 1,150 1,33% 1,20%-1,35% 1,05%-1,20% 1,161 1,37% \$400,000-\$450,0000 1,150 1,33% 1,20%-1,35% 1,016 1,33% 1,20%-1,35% 1,016 1,33% 1,20%-1,35% 1,016 1,33% 1,20%-1,35% 1,016 1,33% 1,20%-1,35% 1,016 1,33% 1,20%-1,35% 1,016 1,34% 1,34	\$50,000 or less	6,087	6.9%	0.15% or less	1,926	2.2%
S15D000-S200,000 15,730 17.8% 0.45%-0.60% 9,227 10.4% \$200,000-\$320,000 8,957 10.1% 0.60%-0.75% 12,453 14.1% \$250,000-\$320,000 3,171 3.6% 0.99%-1.05% 12,116 13.7% \$300,000-\$450,000 1,150 1.3% 1.20%-1.05% 9,846 11.1% \$400,000-\$450,000 1,150 1.3% 1.20%-1.35% 9,153 10.4% More than \$450,000 1,938 2.2% More than 1.35% 10,633 12.0% Total 88.328 100.0% Total 88.32 100.0% MV Exclusion Count Percent Homestead Income Count Percent No Exclusion 2,719 3.1% \$20,000 or less 7,671 8.7% \$1-\$10,000 6,048 6.8% \$20,000 40,000 15,319 17.3% \$10,000 12,719 3.1% \$20,000 40,000 16,538 18.7% \$1,500 \$1,500 \$1,530 3.1% \$20,000 \$40,000	\$50,000-\$100,000	21,224	24.0%	0.15%-0.30%	3,065	3.5%
S200,000-\$250,000 8,957 10.1% 0.66%-0.75% 12,453 14.1% \$250,000-\$300,000 5,312 6.0% 0.75%-0.90% 12,621 14.3% \$300,000-\$350,000 3,171 3.6% 0.90%-1.05% 2,21 1.16%-1.20% 9,846 11.1% \$350,000-\$400,000 1,950 2.2% 1.05%-1.20% 9,846 11.1% \$400,000-\$450,000 1,150 1.3% 1.20%-1.35% 9,153 10.4% More than \$450,000 1,938 2.2% More than 1.35% 10.633 12.0% Total 88,328 100.0% Total 88,328 100.0% MV Exclusion 2.71 3.1% \$20,000 or less 7,671 8.7% \$1-\$10,000 6,048 6.8% \$20,000 \$40,000 15,319 17.3% \$10,000 \$12,500 3.339 3.8% \$40,000-\$60,000 16,538 8.7% \$12,500 \$1,510 4.477 5.1% \$60,008-\$40,000 11,367 12,9% \$17,500-\$20,000	\$100,000-\$150,000	22,809	25.8%	0.30%-0.45%	7,288	8.3%
\$250,000-\$300,000 5,312 6.0% 0.75%-0.90% 12,621 14,3% \$300,000-\$400,000 3,171 3.6% 0.90%-1.05% 12,116 13.7% \$350,000-\$400,000 1,950 2.2% 1.05%-1.20% 9,846 11.1% \$400,000-\$450,000 1,150 1.3% 1.20%-1.35% 9,153 10.4% More than \$450,000 1,938 2.2% More than 1.35% 10.633 10.0% Total 88,328 100.00% Total 88,328 100.00% Ne Exclusion 2,719 3.1% \$20,000 or less 7,671 8.7% \$1-\$10,000 6,048 6.8% \$20,000-\$40,000 15,319 17.3% \$15,000 3,339 3.8% \$40,000-\$60,000 14,694 16,6% \$15,000 4,477 5.1% \$60,000-\$80,000 14,694 16,6% \$15,000-\$12,000 8,013 9.1% \$100,000-\$120,000 8,425 9.5% \$20,000-\$22,500 13,682 15,5% \$120,000-\$410,000 5,124 <td>\$150,000-\$200,000</td> <td>15,730</td> <td>17.8%</td> <td>0.45%-0.60%</td> <td>9,227</td> <td>10.4%</td>	\$150,000-\$200,000	15,730	17.8%	0.45%-0.60%	9,227	10.4%
\$300,000-\$450,000 3,171 3,6% 0,90%-1,05% 12,116 13,7% \$350,000-\$400,000 1,950 2,2% 1,05%-1,20% 9,846 11,1% \$400,000-\$450,000 1,150 1,3% 1,20%-1,35% 9,153 10,4% More than \$450,000 1,938 2,2% More than 1,35% 10,633 12,0% Total 88,328 100,00 Total 88,328 100,00 10,633 12,0% No Exclusion 2,719 3,1% \$20,000 or less 7,671 8,7% \$1-\$10,000 6,048 6.8% \$20,000 \$40,000 15,319 17,3% \$10,000-\$12,500 3,339 3,8% \$40,000 \$60,000 16,538 18,7% \$12,500-\$15,000 4,477 5,1% \$60,000 \$80,000 16,538 18,7% \$17,500 6,017 6,8% \$80,000 \$10,000 11,367 12,9% \$17,500 10,600 12,0% \$10,000 \$12,000 11,367 12,9% \$17,500 13,682 15,5% \$1	\$200,000-\$250,000	8,957	10.1%	0.60%-0.75%	12,453	14.1%
\$350,000-\$400,000	\$250,000-\$300,000	5,312	6.0%	0.75%-0.90%	12,621	14.3%
\$400,000-\$450,000	\$300,000-\$350,000	3,171	3.6%	0.90%-1.05%	12,116	13.7%
More than \$450,000 1,938 2.2% More than 1.35% 10,633 12.0% Total 88,328 100.0% MV Exclusion Count Percent Homestead Income Count Percent No Exclusion 2,719 3.1% \$20,000 or less 7,671 8.7% \$1-\$10,000 6,048 6.8% \$20,000 \$40,000 15,319 17.3% \$12,500-\$15,500 3,339 3.8% \$40,000 \$60,000 16,538 18.7% \$12,500-\$15,000 4,477 5.1% \$60,000 \$80,000 16,538 18.7% \$12,500-\$15,000 8,013 9.1% \$100,000 \$120,000 11,367 12.9% \$12,500-\$20,000 8,013 9.1% \$100,000 \$120,000 11,367 12.9% \$17,500,\$20,000 10,600 12.0% \$120,000 \$140,000 2,767 3.1% \$22,500-\$25,500 13,682 15.5% \$140,000 \$140,000 2,767 3.1% \$22,500-\$25,000 18,042 20.4% More than \$180,000 1,654 1.9%	\$350,000-\$400,000	1,950	2.2%	1.05%-1.20%	9,846	11.1%
Total 88,328 100.0% Total 88,328 100.0% MV Exclusion Count Percent Homestead Income Count Percent No Exclusion 2,719 3.1% \$20,000 or less 7,671 8.7% \$1.\$10,000 6,048 6.8% \$20,000 >\$40,000 15,319 17.3% \$10,000 \$12,500 3,339 3.8% \$40,000 \$60,000 16,538 18.7% \$12,500 \$15,000 4.477 5.1% \$60,000 \$80,000 11,664 16.6% \$17,500 \$20,000 8,013 9.1% \$100,000 \$120,000 8.425 9.5% \$20,000 \$22,500 10,600 12.0% \$120,000 \$140,000 51.24 5.8% \$22,500 \$25,000 13,682 15.5% \$140,000 \$160,000 2,767 3.1% \$25,000 \$27,500 15,391 17.4% \$160,000 \$180,000 1,654 1.9% More than \$27,500 18,042 20.4% More than \$180,000 4,769 5.4% Total 88,328 100.0% Total	\$400,000-\$450,000	1,150	1.3%	1.20%-1.35%	9,153	10.4%
Total 88,328 100.0% Total 88,328 100.0% MV Exclusion Count Percent Homestead Income Count Percent No Exclusion 2,719 3.1% \$20,000 or less 7,671 8.7% \$1.\$10,000 6,048 6.8% \$20,000 >\$40,000 15,319 17.3% \$10,000 \$12,500 3,339 3.8% \$40,000 \$60,000 16,538 18.7% \$12,500 \$15,000 4.477 5.1% \$60,000 \$80,000 11,664 16.6% \$17,500 \$20,000 8,013 9.1% \$100,000 \$120,000 8.425 9.5% \$20,000 \$22,500 10,600 12.0% \$120,000 \$140,000 51.24 5.8% \$22,500 \$25,000 13,682 15.5% \$140,000 \$160,000 2,767 3.1% \$25,000 \$27,500 15,391 17.4% \$160,000 \$180,000 1,654 1.9% More than \$27,500 18,042 20.4% More than \$180,000 4,769 5.4% Total 88,328 100.0% Total	More than \$450,000	1,938	2.2%	More than 1.35%	10,633	12.0%
No Exclusion	Total	88,328	100.0%	Total		
No Exclusion	MV Exclusion	Count	Percent	Homestead Income	Count	Percent
\$1-\$10,000						
\$10,000-\$12,500						
\$12,500-\$15,000						
\$15,000-\$17,500						
\$17,500-\$20,000						
\$22,000-\$22,500						
\$22,500-\$25,000						
\$25,000-\$27,500 15,391 17.4% \$160,000-\$180,000 1,654 1.9% More than \$27,500 18,042 20.4% More than \$180,000 4,769 5.4% Total 88,328 100.0% Total 88,328 100.0% Property Tax Refund Count Percent EMV / Income Ratio Count Percent No Refund 63,799 72.2% 1.0 or less 11,196 12.7% \$1-\$200 3,724 4.2% 1.0-2.0 30,534 34.6% \$200-\$400 3,794 4.3% 20-3.0 20,626 23.4% \$400-\$600 3,738 4.2% 3.0-4.0 10,156 11.5% \$600-\$800 3,395 3.8% 4.0-5.0 5,320 6.0% \$800-\$1,000 2,583 2.9% 50-6.0 3,040 3.4% \$1,000-\$1,500 1,635 1.9% 70-8.0 1,244 1.4% \$1,400-\$1,600 1,300 1.5% 80-9.0 860 1.0% More than						
More than \$27,500 18,042 20.4% More than \$180,000 4,769 5.4% Total 88,328 100.0% Total 88,328 100.0% Property Tax Refund Count Percent EMV / Income Ratio Count Percent No Refund 63,799 72.2% 1.0 or less 11,196 12.7% \$1-\$200 3,724 4.2% 1.0-2.0 30,534 34.6% \$200-\$400 3,794 4.3% 2.0-3.0 20,626 23.4% \$400-\$600 3,738 4.2% 3.0-4.0 10,156 11.5% \$600-\$800 3,395 3.8% 4.0-5.0 5,320 6.0% \$800-\$1,000 2,583 2.9% 5.0-6.0 3,040 3.4% \$1,200-\$1,400 1,635 1.9% 7.0-8.0 1,244 1.4% \$1,400-\$1,600 1,300 1.5% 8.0-9.0 860 1.0% More than \$1,600 2,327 2.6% More than 9.0 3,533 4.0% Total						
Total 88,328 100.0% Total 88,328 100.0% Property Tax Refund Count Percent EMV / Income Ratio Count Percent No Refund 63,799 72.2% 1.0 or less 11,196 12.7% \$1-\$200 3,724 4.2% 1.0-2.0 30,534 34.6% \$200-\$400 3,794 4.3% 2.0-3.0 20,626 23.4% \$400-\$600 3,738 4.2% 3.0-4.0 10,156 11.5% \$600-\$800 3,395 3.8% 4.0-5.0 5,320 6.0% \$600-\$800 3,395 3.8% 4.0-5.0 5,320 6.0% \$800-\$1,000 2,583 2.9% 5.0-6.0 3,040 3.4% \$1,000-\$1,200 2,033 2.3% 6.0-7.0 1,819 2.1% \$1,200-\$1,400 1,635 1.9% 7.0-8.0 1,244 1.4% \$1,400-\$1,600 1,300 1.5% 8.0-9.0 860 1.0% Total 88,328						
No Refund 63,799 72.2% 1.0 or less 11,196 12.7% \$1-\$200 3,724 4.2% 1.0-2.0 30,534 34.6% \$200-\$400 3,794 4.3% 2.0-3.0 20,626 23.4% \$400-\$600 3,738 4.2% 3.0-4.0 10,156 11.5% \$600-\$800 3,395 3.8% 4.0-5.0 5,320 6.0% \$800-\$1,000 2,583 2.9% 5.0-6.0 3,040 3.4% \$1,000-\$1,200 2,033 2.3% 6.0-7.0 1,819 2.1% \$1,200-\$1,400 1,635 1.9% 7.0-8.0 1,244 1.4% \$1,400-\$1,600 1,300 1.5% 8.0-9.0 860 1.0% More than \$1,600 2,327 2.6% More than 9.0 3,533 4.0% Total 88,328 100.0% Total 88,328 100.0% Net Tax Count Percent Burden after PTR Count Percent \$500 or less 18,782						
No Refund 63,799 72.2% 1.0 or less 11,196 12.7% \$1-\$200 3,724 4.2% 1.0-2.0 30,534 34.6% \$200-\$400 3,794 4.3% 2.0-3.0 20,626 23.4% \$400-\$600 3,738 4.2% 3.0-4.0 10,156 11.5% \$600-\$800 3,395 3.8% 4.0-5.0 5,320 6.0% \$800-\$1,000 2,583 2.9% 5.0-6.0 3,040 3.4% \$1,000-\$1,200 2,033 2.3% 6.0-7.0 1,819 2.1% \$1,200-\$1,400 1,635 1.9% 7.0-8.0 1,244 1.4% \$1,400-\$1,600 1,300 1.5% 8.0-9.0 860 1.0% More than \$1,600 2,327 2.6% More than 9.0 3,533 4.0% Total 88,328 100.0% Total 88,328 100.0% Net Tax Count Percent Burden after PTR Count Percent \$500 or less 18,782	Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
\$1-\$200						
\$200-\$400 3,794 4.3% 2.0-3.0 20,626 23.4% \$400-\$600 3,738 4.2% 3.0-4.0 10,156 11.5% \$600-\$800 3,395 3.8% 4.0-5.0 5,320 6.0% \$800-\$1,000 2,583 2.9% 5.0-6.0 3,040 3.4% \$1,000-\$1,200 2,033 2.3% 6.0-7.0 1,819 2.1% \$1,200-\$1,400 1,635 1.9% 7.0-8.0 1,244 1.4% \$1,400-\$1,600 1,300 1.5% 8.0-9.0 860 1.0% More than \$1,600 2,327 2.6% More than 9.0 3,533 4.0% Total 88,328 100.0% Total 88,328 100.0% Net Tax Count Percent Burden after PTR Count Percent \$500 or less 18,786 21.0% 1.0% or less 19,809 22.4% \$500-\$1,000 18,586 21.0% 1.0%-2.0% 25,544 28.9% \$1,000-\$1,500 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
\$400-\$600 3,738 4.2% 3.0-4.0 10,156 11.5% \$600-\$800 3,395 3.8% 4.0-5.0 5,320 6.0% \$800-\$1,000 2,583 2.9% 5.0-6.0 3,040 3.4% \$1,000-\$1,200 2,033 2.3% 6.0-7.0 1,819 2.1% \$1,200-\$1,400 1,635 1.9% 7.0-8.0 1,244 1.4% \$1,400-\$1,600 1,300 1.5% 8.0-9.0 860 1.0% More than \$1,600 2,327 2.6% More than 9.0 3,533 4.0% Total 88,328 100.0% Total 88,328 100.0% Net Tax Count Percent Burden after PTR Count Percent \$500 or less 18,728 21.2% 1.0% or less 19,809 22.4% \$500-\$1,000 18,586 21.0% 1.0%-2.0% 25,544 28.9% \$1,000-\$1,500 16,604 18.8% 2.0%-3.0% 24,730 28.0% \$1,500-\$2,000						
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		88,328	100.0%		88,328	100.0%

2.5 Central

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	802	0.8%	0.15% or less	1,173	1.2%
\$50,000-\$100,000	6,632	6.5%	0.15%-0.30%	1,082	1.1%
\$100,000-\$150,000	20,491	20.2%	0.30%-0.45%	2,390	2.4%
\$150,000-\$200,000	29,160	28.7%	0.45%-0.60%	3,747	3.7%
\$200,000-\$250,000	19,293	19.0%	0.60%-0.75%	7,564	7.4%
\$250,000-\$300,000	11,476	11.3%	0.75%-0.90%	12,552	12.4%
\$300,000-\$350,000	6,731	6.6%	0.90%-1.05%	17,699	17.4%
\$350,000-\$400,000	3,342	3.3%	1.05%-1.20%	17,899	17.6%
\$400,000-\$450,000	1,630	1.6%	1.20%-1.35%	18,677	18.4%
More than \$450,000	2,008	2.0%	More than 1.35%	18,782	18.5%
Total	101,565	100.0%	Total	101,565	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	3,084	3.0%	\$20,000 or less	4,122	4.1%
\$1-\$10,000	10,405	10.2%	\$20,000-\$40,000	10,940	10.8%
\$10,000-\$12,500	5,688	5.6%	\$40,000-\$60,000	15,928	15.7%
\$12,500-\$15,000	7,276	7.2%	\$60,000-\$80,000	16,781	16.5%
\$15,000-\$17,500	10,013	9.9%	\$80,000-\$100,000	15,487	15.2%
\$17,500-\$20,000	13,286	13.1%	\$100,000-\$120,000	12,736	12.5%
\$20,000-\$22,500	16,775	16.5%	\$120,000-\$140,000	8,482	8.4%
\$22,500-\$25,000	15,835	15.6%	\$140,000-\$160,000	5,138	5.1%
\$25,000-\$27,500	11,014	10.8%	\$160,000-\$180,000	3,314	3.3%
More than \$27,500	8,189	8.1%	More than \$180,000	8,637	8.5%
Total	101,565	100.0%	Total	101,565	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	59,965	59.0%	1.0 or less	5,995	5.9%
\$1-\$200	4,266	4.2%	1.0-2.0	34,723	34.2%
\$200-\$400	5,958	5.9%	2.0-3.0	30,321	29.9%
\$400-\$600	6,660	6.6%	3.0-4.0	13,378	13.2%
\$600-\$800	6,412	6.3%	4.0-5.0	6,237	6.1%
\$800-\$1,000	5,328	5.2%	5.0-6.0	3,242	3.2%
\$1,000-\$1,200	4,055	4.0%	6.0-7.0	2,013	2.0%
\$1,200-\$1,400	3,026	3.0%	7.0-8.0	1,286	1.3%
\$1,400-\$1,600	2,204	2.2%	8.0-9.0	837	0.8%
More than \$1,600	3,691	3.6%	More than 9.0	3,533	3.5%
Total	101,565	100.0%	Total	101,565	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	3,872	3.8%	1.0% or less	5,285	5.2%
\$500-\$1,000	9,539	9.4%	1.0%-2.0%	24,505	24.1%
\$1,000-\$1,500	18,519	18.2%	2.0%-3.0%	45,730	45.0%
\$1,500-\$2,000	20,016	19.7%	3.0%-4.0%	15,528	15.3%
\$2,000-\$2,500	17,007	16.7%	4.0%-5.0%	4,715	4.6%
\$2,500-\$3,000	11,206	11.0%	5.0%-6.0%	1,892	1.9%
\$3,000-\$3,500	6,730	6.6%	6.0%-7.0%	904	0.9%
\$3,500-\$4,000	4,758	4.7%	7.0%-8.0%	544	0.5%
\$4,000-\$4,500	3,507	3.5%	8.0%-9.0%	370	0.4%
More than \$4,500	6,411	6.3%	More than 9.0%	2,092	2.1%
Total	101,565	100.0%	Total	101,565	100.0%

2.6 East Central

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	940	2.3%	0.15% or less	562	1.4%
\$50,000-\$100,000	4,339	10.6%	0.15%-0.30%	474	1.2%
\$100,000-\$150,000	10,483	25.6%	0.30%-0.45%	1,112	2.7%
\$150,000-\$200,000	11,067	27.0%	0.45%-0.60%	1,313	3.2%
\$200,000-\$250,000	6,891	16.8%	0.60%-0.75%	2,687	6.6%
\$250,000-\$300,000	3,734	9.1%	0.75%-0.90%	4,823	11.8%
\$300,000-\$350,000	1,838	4.5%	0.90%-1.05%	5,965	14.6%
\$350,000-\$400,000	896	2.2%	1.05%-1.20%	6,421	15.7%
\$400,000-\$450,000	374	0.9%	1.20%-1.35%	7,336	17.9%
More than \$450,000	363	0.9%	More than 1.35%	10,232	25.0%
Total	40,925	100.0%	Total	40,925	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	621	1.5%	\$20,000 or less	2,880	7.0%
\$1-\$10,000	2,879	7.0%	\$20,000-\$40,000	5,908	14.4%
\$10,000-\$12,500	1,808	4.4%	\$40,000-\$60,000	7,540	18.4%
\$12,500-\$15,000	2,647	6.5%	\$60,000-\$80,000	7,148	17.5%
\$15,000-\$17,500	3,789	9.3%	\$80,000-\$100,000	5,976	14.6%
\$17,500-\$20,000	4,837	11.8%	\$100,000-\$120,000	4,373	10.7%
\$20,000-\$22,500	6,418	15.7%	\$120,000-\$140,000	2,714	6.6%
\$22,500-\$25,000	7,019	17.2%	\$140,000-\$160,000	1,480	3.6%
\$25,000-\$27,500	6,258	15.3%	\$160,000-\$180,000	860	2.1%
More than \$27,500	4,649	11.4%	More than \$180,000	2,046	5.0%
Total	40,925	100.0%	Total	40,925	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	23,349	57.1%	1.0 or less	2,285	5.6%
\$1-\$200	1,565	3.8%	1.0-2.0	13,018	31.8%
\$200-\$400	1,983	4.8%	2.0-3.0	11,785	28.8%
\$400-\$600	2,539	6.2%	3.0-4.0	5,649	13.8%
\$600-\$800	2,467	6.0%	4.0-5.0	2,888	7.1%
\$800-\$1,000	2,237	5.5%	5.0-6.0	1,539	3.8%
\$1,000-\$1,200	1,943	4.7%	6.0-7.0	927	2.3%
\$1,200-\$1,400	1,556	3.8%	7.0-8.0	642	1.6%
\$1,400-\$1,600	1,176	2.9%	8.0-9.0	427	1.0%
More than \$1,600	2,110	5.2%	More than 9.0	1,765	4.3%
Total	40,925	100.0%	Total	40,925	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	2,630	6.4%	1.0% or less	2,244	5.5%
\$500-\$1,000	5,034	12.3%	1.0%-2.0%	8,092	19.8%
\$1,000-\$1,500	7,549	18.4%	2.0%-3.0%	16,923	41.4%
\$1,500-\$2,000	7,669	18.7%	3.0%-4.0%	7,337	17.9%
\$2,000-\$2,500	5,926	14.5%	4.0%-5.0%	2,623	6.4%
\$2,500-\$3,000	4,481	10.9%	5.0%-6.0%	1,206	2.9%
\$3,000-\$3,500	2,620	6.4%	6.0%-7.0%	590	1.4%
\$3,500-\$4,000	1,655	4.0%	7.0%-8.0%	352	0.9%
\$4,000-\$4,500	1,179	2.9%	8.0%-9.0%	223	0.5%
More than \$4,500	2,182	5.3%	More than 9.0%	1,335	3.3%
Total	40,925	100.0%	Total	40,925	100.0%

2.7 Minnesota Valley

	Home	steads		Home	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	3,856	9.8%	0.15% or less	564	1.4%
\$50,000-\$100,000	10,341	26.4%	0.15%-0.30%	498	1.3%
\$100,000-\$150,000	10,842	27.6%	0.30%-0.45%	1,037	2.6%
\$150,000-\$200,000	6,562	16.7%	0.45%-0.60%	2,137	5.4%
\$200,000-\$250,000	3,554	9.1%	0.60%-0.75%	4,001	10.2%
\$250,000-\$300,000	1,877	4.8%	0.75%-0.90%	5,759	14.7%
\$300,000-\$350,000	905	2.3%	0.90%-1.05%	6,656	17.0%
\$350,000-\$400,000	509	1.3%	1.05%-1.20%	6,593	16.8%
\$400,000-\$450,000	291	0.7%	1.20%-1.35%	4,198	10.7%
More than \$450,000	480	1.2%	More than 1.35%	7,774	19.8%
Total	39,217	100.0%	Total	39,217	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	682	1.7%	\$20,000 or less	2,924	7.5%
\$1-\$10,000	2,384	6.1%	\$20,000-\$40,000	6,498	16.6%
\$10,000-\$12,500	1,408	3.6%	\$40,000-\$60,000	7,416	18.9%
\$12,500-\$15,000	1,870	4.8%	\$60,000-\$80,000	6,956	17.7%
\$15,000-\$17,500	2,512	6.4%	\$80,000-\$100,000	5,538	14.1%
\$17,500-\$20,000	3,433	8.8%	\$100,000-\$120,000	3,744	9.5%
\$20,000-\$22,500	4,533	11.6%	\$120,000-\$140,000	2,173	5.5%
\$22,500-\$25,000	6,177	15.8%	\$140,000-\$160,000	1,165	3.0%
\$25,000-\$27,500	7,484	19.1%	\$160,000-\$180,000	697	1.8%
More than \$27,500	8,734	22.3%	More than \$180,000	2,106	5.4%
Total	39,217	100.0%	Total	39,217	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	27,529	70.2%	1.0 or less	6,774	17.3%
\$1-\$200	2,219	5.7%	1.0-2.0	15,307	39.0%
\$200-\$400	2,247	5.7%	2.0-3.0	8,390	21.4%
\$400-\$600	2,069	5.3%	3.0-4.0	3,729	9.5%
\$600-\$800	1,679	4.3%	4.0-5.0	1,750	4.5%
\$800-\$1,000	1,146	2.9%	5.0-6.0	980	2.5%
\$1,000-\$1,200	826	2.1%	6.0-7.0	564	1.4%
\$1,200-\$1,400	549	1.4%	7.0-8.0	348	0.9%
\$1,400-\$1,600	402	1.0%	8.0-9.0	255	0.7%
More than \$1,600	551	1.4%	More than 9.0	1,120	2.9%
Total	39,217	100.0%	Total	39,217	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	5,472	14.0%	1.0% or less	6,564	16.7%
\$500-\$1,000	10,327	26.3%	1.0%-2.0%	14,325	36.5%
\$1,000-\$1,500	8,784	22.4%	2.0%-3.0%	12,130	30.9%
\$1,500-\$2,000	5,991	15.3%	3.0%-4.0%	3,326	8.5%
\$2,000-\$2,500	3,600	9.2%	4.0%-5.0%	1,084	2.8%
\$2,500-\$3,000	1,978	5.0%	5.0%-6.0%	476	1.2%
\$3,000-\$3,500	1,133	2.9%	6.0%-7.0%	265	0.7%
\$3,500-\$4,000	638	1.6%	7.0%-8.0%	183	0.5%
\$4,000-\$4,500	418	1.1%	8.0%-9.0%	116	0.3%
More than \$4,500	876	2.2%	More than 9.0%	748	1.9%
Total	39,217	100.0%	Total	39,217	100.0%

2.8 North Central

	Homes	steads		Home	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	2,346	5.7%	0.15% or less	1,087	2.6%
\$50,000-\$100,000	8,686	20.9%	0.15%-0.30%	1,468	3.5%
\$100,000-\$150,000	9,986	24.1%	0.30%-0.45%	2,974	7.2%
\$150,000-\$200,000	7,920	19.1%	0.45%-0.60%	5,950	14.3%
\$200,000-\$250,000	4,669	11.2%	0.60%-0.75%	7,048	17.0%
\$250,000-\$300,000	2,742	6.6%	0.75%-0.90%	6,967	16.8%
\$300,000-\$350,000	1,642	4.0%	0.90%-1.05%	5,600	13.5%
\$350,000-\$400,000	1,034	2.5%	1.05%-1.20%	4,961	12.0%
\$400,000-\$450,000	659	1.6%	1.20%-1.35%	3,218	7.8%
More than \$450,000	1,825	4.4%	More than 1.35%	2,236	5.4%
Total	41,509	100.0%	Total	41,509	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	2,265	5.5%	\$20,000 or less	4,250	10.2%
\$1-\$10,000	3,132	7.5%	\$20,000-\$40,000	8,021	19.3%
\$10,000-\$12,500	1,565	3.8%	\$40,000-\$60,000	8,196	19.7%
\$12,500-\$15,000	2,218	5.3%	\$60,000-\$80,000	6,879	16.6%
\$15,000-\$17,500	2,922	7.0%	\$80,000-\$100,000	5,181	12.5%
\$17,500-\$20,000	3,941	9.5%	\$100,000-\$120,000	3,295	7.9%
\$20,000-\$22,500	5,051	12.2%	\$120,000-\$140,000	1,921	4.6%
\$22,500-\$25,000	6,250	15.1%	\$140,000-\$160,000	1,051	2.5%
\$25,000-\$27,500	6,493	15.6%	\$160,000-\$180,000	620	1.5%
More than \$27,500	7,672	18.5%	More than \$180,000	2,095	5.0%
Total	41,509	100.0%	Total	41,509	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	29,077	70.0%	1.0 or less	3,515	8.5%
\$1-\$200	2,038	4.9%	1.0-2.0	12,294	29.6%
\$200-\$400	2,400	5.8%	2.0-3.0	9,934	23.9%
\$400-\$600	2,221	5.4%	3.0-4.0	5,478	13.2%
\$600-\$800	1,673	4.0%	4.0-5.0	3,115	7.5%
\$800-\$1,000	1,200	2.9%	5.0-6.0	1,994	4.8%
\$1,000-\$1,200	888	2.1%	6.0-7.0	1,264	3.0%
\$1,200-\$1,400	656	1.6%	7.0-8.0	810	2.0%
\$1,400-\$1,600	490	1.2%	8.0-9.0	592	1.4%
More than \$1,600	866	2.1%	More than 9.0	2,513	6.1%
Total	41,509	100.0%	Total	41,509	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	6,764	16.3%	1.0% or less	6,582	15.9%
\$500-\$1,000	10,626	25.6%	1.0%-2.0%	14,486	34.9%
\$1,000-\$1,500	9,274	22.3%	2.0%-3.0%	12,412	29.9%
\$1,500-\$2,000	6,263	15.1%	3.0%-4.0%	3,817	9.2%
\$2,000-\$2,500	3,533	8.5%	4.0%-5.0%	1,525	3.7%
\$2,500-\$3,000	1,867	4.5%	5.0%-6.0%	721	1.7%
\$3,000-\$3,500	1,009	2.4%	6.0%-7.0%	443	1.1%
\$3,500-\$4,000	647	1.6%	7.0%-8.0%	266	0.6%
\$4,000-\$4,500	400	1.0%	8.0%-9.0%	183	0.4%
More than \$4,500	1,126	2.7%	More than 9.0%	1,074	2.6%
Total	41,509	100.0%	Total	41,509	100.0%

2.9 Northwest/Headwaters

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	3,777	10.5%	0.15% or less	682	1.9%
\$50,000-\$100,000	8,841	24.7%	0.15%-0.30%	566	1.6%
\$100,000-\$150,000	9,318	26.0%	0.30%-0.45%	1,040	2.9%
\$150,000-\$200,000	6,389	17.8%	0.45%-0.60%	1,897	5.3%
\$200,000-\$250,000	3,491	9.7%	0.60%-0.75%	4,496	12.5%
\$250,000-\$300,000	1,811	5.0%	0.75%-0.90%	6,677	18.6%
\$300,000-\$350,000	946	2.6%	0.90%-1.05%	7,027	19.6%
\$350,000-\$400,000	565	1.6%	1.05%-1.20%	5,575	15.5%
\$400,000-\$450,000	287	0.8%	1.20%-1.35%	3,516	9.8%
More than \$450,000	439	1.2%	More than 1.35%	4,388	12.2%
Total	35,864	100.0%	Total	35,864	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	625	1.7%	\$20,000 or less	3,333	9.3%
\$1-\$10,000	2,582	7.2%	\$20,000-\$40,000	6,271	17.5%
\$10,000-\$12,500	1,332	3.7%	\$40,000-\$60,000	6,745	18.8%
\$12,500-\$15,000	1,898	5.3%	\$60,000-\$80,000	5,972	16.7%
\$15,000-\$17,500	2,398	6.7%	\$80,000-\$100,000	4,897	13.7%
\$17,500-\$20,000	3,315	9.2%	\$100,000-\$120,000	3,296	9.2%
\$20,000-\$22,500	4,400	12.3%	\$120,000-\$140,000	1,943	5.4%
\$22,500-\$25,000	5,319	14.8%	\$140,000-\$160,000	1,030	2.9%
\$25,000-\$27,500	6,372	17.8%	\$160,000-\$180,000	638	1.8%
More than \$27,500	7,623	21.3%	More than \$180,000	1,739	4.8%
Total	35,864	100.0%	Total	35,864	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	27,317	76.2%	1.0 or less	5,677	15.8%
\$1-\$200	1,434	4.0%	1.0-2.0	13,020	36.3%
\$200-\$400	1,659	4.6%	2.0-3.0	7,880	22.0%
\$400-\$600	1,447	4.0%	3.0-4.0	3,636	10.1%
\$600-\$800	1,137	3.2%	4.0-5.0	1,858	5.2%
\$800-\$1,000	869	2.4%	5.0-6.0	1,097	3.1%
\$1,000-\$1,200	625	1.7%	6.0-7.0	691	1.9%
\$1,200-\$1,400	446	1.2%	7.0-8.0	420	1.2%
\$1,400-\$1,600	357	1.0%	8.0-9.0	295	0.8%
More than \$1,600	573	1.6%	More than 9.0	1,290	3.6%
Total	35,864	100.0%	Total	35,864	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	6,311	17.6%	1.0% or less	6,732	18.8%
\$500-\$1,000	8,999	25.1%	1.0%-2.0%	12,579	35.1%
\$1,000-\$1,500	7,437	20.7%	2.0%-3.0%	9,832	27.4%
\$1,500-\$2,000	5,234	14.6%	3.0%-4.0%	3,440	9.6%
\$2,000-\$2,500 \$3,500 \$3,000	3,131	8.7%	4.0%-5.0%	1,192	3.3%
\$2,500-\$3,000	1,825	5.1%	5.0%-6.0%	599	1.7%
\$3,000-\$3,500	1,102	3.1%	6.0%-7.0%	341	1.0%
\$3,500-\$4,000	613	1.7%	7.0%-8.0%	186	0.5%
\$4,000-\$4,500	427	1.2%	8.0%-9.0%	160	0.4%
More than \$4,500	785	2.2%	More than 9.0%	803	2.2%
Total	35,864	100.0%	Total	35,864	100.0%

2.10 South Central

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	3,817	7.0%	0.15% or less	677	1.2%
\$50,000-\$100,000	10,655	19.6%	0.15%-0.30%	579	1.1%
\$100,000-\$150,000	14,612	26.9%	0.30%-0.45%	1,216	2.2%
\$150,000-\$200,000	10,641	19.6%	0.45%-0.60%	2,367	4.4%
\$200,000-\$250,000	6,514	12.0%	0.60%-0.75%	4,610	8.5%
\$250,000-\$300,000	3,762	6.9%	0.75%-0.90%	6,125	11.3%
\$300,000-\$350,000	2,009	3.7%	0.90%-1.05%	9,612	17.7%
\$350,000-\$400,000	1,016	1.9%	1.05%-1.20%	9,310	17.2%
\$400,000-\$450,000	538	1.0%	1.20%-1.35%	8,207	15.1%
More than \$450,000	678	1.2%	More than 1.35%	11,539	21.3%
Total	54,242	100.0%	Total	54,242	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	1,031	1.9%	\$20,000 or less	3,671	6.8%
\$1-\$10,000	4,022	7.4%	\$20,000-\$40,000	8,251	15.2%
\$10,000-\$12,500	2,408	4.4%	\$40,000-\$60,000	10,144	18.7%
\$12,500-\$15,000	3,044	5.6%	\$60,000-\$80,000	9,450	17.4%
\$15,000-\$17,500	4,013	7.4%	\$80,000-\$100,000	7,716	14.2%
\$17,500-\$20,000	5,346	9.9%	\$100,000-\$120,000	5,652	10.4%
\$20,000-\$22,500	6,772	12.5%	\$120,000-\$140,000	3,326	6.1%
\$22,500-\$25,000	8,291	15.3%	\$140,000-\$160,000	1,840	3.4%
\$25,000-\$27,500	9,447	17.4%	\$160,000-\$180,000	1,067	2.0%
More than \$27,500	9,868	18.2%	More than \$180,000	3,125	5.8%
Total	54,242	100.0%	Total	54,242	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	34,894	64.3%	1.0 or less	6,950	12.8%
\$1-\$200	3,268	6.0%	1.0-2.0	19,946	36.8%
\$200-\$400	3,358	6.2%	2.0-3.0	13,551	25.0%
\$400-\$600	3,324	6.1%	3.0-4.0	5,963	11.0%
\$600-\$800	2,705	5.0%	4.0-5.0	2,833	5.2%
\$800-\$1,000	2,060	3.8%	5.0-6.0	1,468	2.7%
\$1,000-\$1,200	1,478	2.7%	6.0-7.0	920	1.7%
\$1,200-\$1,400	1,055	1.9%	7.0-8.0	546	1.0%
\$1,400-\$1,600	814	1.5%	8.0-9.0	389	0.7%
More than \$1,600	1,286	2.4%	More than 9.0	1,676	3.1%
Total	54,242	100.0%	Total	54,242	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	5,041	9.3%	1.0% or less	5,708	10.5%
\$500-\$1,000	10,952	20.2%	1.0%-2.0%	16,967	31.3%
\$1,000-\$1,500	12,210	22.5%	2.0%-3.0%	20,220	37.3%
\$1,500-\$2,000	9,442	17.4%	3.0%-4.0%	6,269	11.6%
\$2,000-\$2,500	6,363	11.7%	4.0%-5.0%	2,138	3.9%
\$2,500-\$3,000	3,810	7.0%	5.0%-6.0%	906	1.7%
\$3,000-\$3,500	2,155	4.0%	6.0%-7.0%	468	0.9%
\$3,500-\$4,000	1,380	2.5%	7.0%-8.0%	285	0.5%
\$4,000-\$4,500	989	1.8%	8.0%-9.0%	179	0.3%
More than \$4,500	1,900	3.5%	More than 9.0%	1,102	2.0%
Total	54,242	100.0%	Total	54,242	100.0%

2.11 Southeast

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	3,065	2.5%	0.15% or less	1,067	0.9%
\$50,000-\$100,000	18,126	15.0%	0.15%-0.30%	1,103	0.9%
\$100,000-\$150,000	31,483	26.1%	0.30%-0.45%	2,661	2.2%
\$150,000-\$200,000	28,128	23.3%	0.45%-0.60%	4,070	3.4%
\$200,000-\$250,000	16,200	13.4%	0.60%-0.75%	8,428	7.0%
\$250,000-\$300,000	10,185	8.4%	0.75%-0.90%	14,827	12.3%
\$300,000-\$350,000	5,949	4.9%	0.90%-1.05%	20,558	17.0%
\$350,000-\$400,000	3,327	2.8%	1.05%-1.20%	21,596	17.9%
\$400,000-\$450,000	1,790	1.5%	1.20%-1.35%	19,528	16.2%
More than \$450,000	2,545	2.1%	More than 1.35%	26,960	22.3%
Total	120,798	100.0%	Total	120,798	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	3,742	3.1%	\$20,000 or less	6,355	5.3%
\$1-\$10,000	9,964	8.2%	\$20,000-\$40,000	15,935	13.2%
\$10,000-\$12,500	5,206	4.3%	\$40,000-\$60,000	20,686	17.1%
\$12,500-\$15,000	6,980	5.8%	\$60,000-\$80,000	19,520	16.2%
\$15,000-\$17,500	8,961	7.4%	\$80,000-\$100,000	17,032	14.1%
\$17,500-\$20,000	12,068	10.0%	\$100,000-\$120,000	13,073	10.8%
\$20,000-\$22,500	16,357	13.5%	\$120,000-\$140,000	8,860	7.3%
\$22,500-\$25,000	20,931	17.3%	\$140,000-\$160,000	5,421	4.5%
\$25,000-\$27,500	19,103	15.8%	\$160,000-\$180,000	3,450	2.9%
More than \$27,500	17,486	14.5%	More than \$180,000	10,466	8.7%
Total	120,798	100.0%	Total	120,798	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	78,375	64.9%	1.0 or less	11,183	9.3%
\$1-\$200	5,657	4.7%	1.0-2.0	45,602	37.8%
\$200-\$400	6,802	5.6%	2.0-3.0	32,551	26.9%
\$400-\$600	7,219	6.0%	3.0-4.0	13,903	11.5%
\$600-\$800	6,282	5.2%	4.0-5.0	6,541	5.4%
\$800-\$1,000	4,996	4.1%	5.0-6.0	3,483	2.9%
\$1,000-\$1,200	3,722	3.1%	6.0-7.0	2,019	1.7%
\$1,200-\$1,400	2,661	2.2%	7.0-8.0	1,336	1.1%
\$1,400-\$1,600	2,023	1.7%	8.0-9.0	822	0.7%
More than \$1,600	3,061	2.5%	More than 9.0	3,358	2.8%
Total	120,798	100.0%	Total	120,798	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	6,836	5.7%	1.0% or less	9,259	7.7%
\$500-\$1,000	19,770	16.4%	1.0%-2.0%	35,021	29.0%
\$1,000-\$1,500	24,313	20.1%	2.0%-3.0%	48,055	39.8%
\$1,500-\$2,000	21,562	17.8%	3.0%-4.0%	16,284	13.5%
\$2,000-\$2,500	15,442	12.8%	4.0%-5.0%	5,207	4.3%
\$2,500-\$3,000	9,965	8.2%	5.0%-6.0%	2,210	1.8%
\$3,000-\$3,500	6,592	5.5%	6.0%-7.0%	1,198	1.0%
\$3,500-\$4,000	4,773	4.0%	7.0%-8.0%	739	0.6%
\$4,000-\$4,500	3,311	2.7%	8.0%-9.0%	473	0.4%
More than \$4,500	8,234	6.8%	More than 9.0%	2,352	1.9%
Total	120,798	100.0%	Total	120,798	100.0%

2.12 Southwest

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	4,351	16.8%	0.15% or less	313	1.2%
\$50,000-\$100,000	8,522	32.9%	0.15%-0.30%	280	1.1%
\$100,000-\$150,000	6,377	24.6%	0.30%-0.45%	606	2.3%
\$150,000-\$200,000	3,462	13.4%	0.45%-0.60%	1,891	7.3%
\$200,000-\$250,000	1,603	6.2%	0.60%-0.75%	3,022	11.7%
\$250,000-\$300,000	836	3.2%	0.75%-0.90%	3,713	14.3%
\$300,000-\$350,000	373	1.4%	0.90%-1.05%	3,999	15.5%
\$350,000-\$400,000	198	0.8%	1.05%-1.20%	5,122	19.8%
\$400,000-\$450,000	73	0.3%	1.20%-1.35%	3,007	11.6%
More than \$450,000	86	0.3%	More than 1.35%	3,928	15.2%
Total	25,881	100.0%	Total	25,881	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	138	0.5%	\$20,000 or less	2,433	9.4%
\$1-\$10,000	1,728	6.7%	\$20,000-\$40,000	4,783	18.5%
\$10,000-\$12,500	1,033	4.0%	\$40,000-\$60,000	5,202	20.1%
\$12,500-\$15,000	1,282	5.0%	\$60,000-\$80,000	4,329	16.7%
\$15,000-\$17,500	1,652	6.4%	\$80,000-\$100,000	3,402	13.1%
\$17,500-\$20,000	2,094	8.1%	\$100,000-\$120,000	2,285	8.8%
\$20,000-\$22,500	2,764	10.7%	\$120,000-\$140,000	1,210	4.7%
\$22,500-\$25,000	3,788	14.6%	\$140,000-\$160,000	669	2.6%
\$25,000-\$27,500	4,823	18.6%	\$160,000-\$180,000	402	1.6%
More than \$27,500	6,579	25.4%	More than \$180,000	1,166	4.5%
Total	25,881	100.0%	Total	25,881	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	20,240	78.2%	1.0 or less	6,083	23.5%
\$1-\$200	1,566	6.1%	1.0-2.0	10,364	40.0%
\$200-\$400	1,324	5.1%	2.0-3.0	4,770	18.4%
\$400-\$600	1,008	3.9%	3.0-4.0	1,996	7.7%
\$600-\$800	667	2.6%	4.0-5.0	945	3.7%
\$800-\$1,000	394	1.5%	5.0-6.0	520	2.0%
\$1,000-\$1,200	253	1.0%	6.0-7.0	283	1.1%
\$1,200-\$1,400	174	0.7%	7.0-8.0	202	0.8%
\$1,400-\$1,600	114	0.4%	8.0-9.0	120	0.5%
More than \$1,600	141	0.5%	More than 9.0	598	2.3%
Total	25,881	100.0%	Total	25,881	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	5,493	21.2%	1.0% or less	6,206	24.0%
\$500-\$1,000	8,489	32.8%	1.0%-2.0%	10,549	40.8%
\$1,000-\$1,500	5,366	20.7%	2.0%-3.0%	6,059	23.4%
\$1,500-\$2,000	2,990	11.6%	3.0%-4.0%	1,476	5.7%
\$2,000-\$2,500	1,533	5.9%	4.0%-5.0%	569	2.2%
\$2,500-\$3,000	829	3.2%	5.0%-6.0%	268	1.0%
\$3,000-\$3,500	463	1.8%	6.0%-7.0%	145	0.6%
\$3,500-\$4,000	273	1.1%	7.0%-8.0%	105	0.4%
\$4,000-\$4,500	170	0.7%	8.0%-9.0%	71	0.3%
More than \$4,500	275	1.1%	More than 9.0%	433	1.7%
Total	25,881	100.0%	Total	25,881	100.0%

2.13 West Central

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	2,620	4.8%	0.15% or less	799	1.5%
\$50,000-\$100,000	9,106	16.6%	0.15%-0.30%	1,024	1.9%
\$100,000-\$150,000	11,703	21.3%	0.30%-0.45%	1,987	3.6%
\$150,000-\$200,000	11,481	20.9%	0.45%-0.60%	4,380	8.0%
\$200,000-\$250,000	7,326	13.3%	0.60%-0.75%	8,865	16.1%
\$250,000-\$300,000	4,667	8.5%	0.75%-0.90%	12,023	21.9%
\$300,000-\$350,000	2,939	5.4%	0.90%-1.05%	10,223	18.6%
\$350,000-\$400,000	1,820	3.3%	1.05%-1.20%	6,346	11.6%
\$400,000-\$450,000	1,209	2.2%	1.20%-1.35%	5,667	10.3%
More than \$450,000	2,063	3.8%	More than 1.35%	3,620	6.6%
Total	54,934	100.0%	Total	54,934	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	2,906	5.3%	\$20,000 or less	3,946	7.2%
\$1-\$10,000	5,542	10.1%	\$20,000-\$40,000	8,373	15.2%
\$10,000-\$12,500	2,621	4.8%	\$40,000-\$60,000	9,947	18.1%
\$12,500-\$15,000	3,413	6.2%	\$60,000-\$80,000	9,361	17.0%
\$15,000-\$17,500	4,371	8.0%	\$80,000-\$100,000	7,838	14.3%
\$17,500-\$20,000	5,467	10.0%	\$100,000-\$120,000	5,491	10.0%
\$20,000-\$22,500	7,115	13.0%	\$120,000-\$140,000	3,238	5.9%
\$22,500-\$25,000	7,790	14.2%	\$140,000-\$160,000	2,027	3.7%
\$25,000-\$27,500	7,464	13.6%	\$160,000-\$180,000	1,249	2.3%
More than \$27,500	8,245	15.0%	More than \$180,000	3,464	6.3%
Total	54,934	100.0%	Total	54,934	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	38,283	69.7%	1.0 or less	5,105	9.3%
\$1-\$200	2,474	4.5%	1.0-2.0	16,984	30.9%
\$200-\$400	2,859	5.2%	2.0-3.0	13,998	25.5%
\$400-\$600	2,743	5.0%	3.0-4.0	7,340	13.4%
\$600-\$800	2,334	4.2%	4.0-5.0	3,751	6.8%
\$800-\$1,000	1,838	3.3%	5.0-6.0	2,259	4.1%
\$1,000-\$1,200	1,305	2.4%	6.0-7.0	1,405	2.6%
\$1,200-\$1,400	968	1.8%	7.0-8.0	923	1.7%
\$1,400-\$1,600	845	1.5%	8.0-9.0	620	1.1%
More than \$1,600	1,285	2.3%	More than 9.0	2,549	4.6%
Total	54,934	100.0%	Total	54,934	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	5,985	10.9%	1.0% or less	6,991	12.7%
\$500-\$1,000	11,558	21.0%	1.0%-2.0%	18,154	33.0%
\$1,000-\$1,500	11,796	21.5%	2.0%-3.0%	18,203	33.1%
\$1,500-\$2,000	8,880	16.2%	3.0%-4.0%	6,183	11.3%
\$2,000-\$2,500	6,192	11.3%	4.0%-5.0%	2,106	3.8%
\$2,500-\$3,000	3,586	6.5%	5.0%-6.0%	963	1.8%
\$3,000-\$3,500	2,277	4.1%	6.0%-7.0%	533	1.0%
\$3,500-\$4,000	1,500	2.7%	7.0%-8.0%	321	0.6%
\$4,000-\$4,500	1,027	1.9%	8.0%-9.0%	221	0.4%
More than \$4,500	2,133	3.9%	More than 9.0%	1,259	2.3%
Total	54,934	100.0%	Total	54,934	100.0%

2.14 Anoka

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	148	0.2%	0.15% or less	129	0.1%
\$50,000-\$100,000	1,028	1.1%	0.15%-0.30%	1,059	1.2%
\$100,000-\$150,000	7,912	8.7%	0.30%-0.45%	2,279	2.5%
\$150,000-\$200,000	28,620	31.5%	0.45%-0.60%	3,785	4.2%
\$200,000-\$250,000	24,549	27.0%	0.60%-0.75%	9,525	10.5%
\$250,000-\$300,000	11,702	12.9%	0.75%-0.90%	11,530	12.7%
\$300,000-\$350,000	7,690	8.5%	0.90%-1.05%	12,695	14.0%
\$350,000-\$400,000	4,219	4.6%	1.05%-1.20%	29,676	32.7%
\$400,000-\$450,000	2,281	2.5%	1.20%-1.35%	14,970	16.5%
More than \$450,000	2,624	2.9%	More than 1.35%	5,125	5.6%
Total	90,773	100.0%	Total	90,773	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	4,139	4.6%	\$20,000 or less	3,033	3.3%
\$1-\$10,000	12,297	13.5%	\$20,000-\$40,000	8,770	9.7%
\$10,000-\$12,500	5,699	6.3%	\$40,000-\$60,000	14,003	15.4%
\$12,500-\$15,000	7,382	8.1%	\$60,000-\$80,000	14,748	16.2%
\$15,000-\$17,500	11,538	12.7%	\$80,000-\$100,000	13,444	14.8%
\$17,500-\$20,000	17,795	19.6%	\$100,000-\$120,000	11,336	12.5%
\$20,000-\$22,500	17,684	19.5%	\$120,000-\$140,000	7,914	8.7%
\$22,500-\$25,000	9,321	10.3%	\$140,000-\$160,000	5,156	5.7%
\$25,000-\$27,500	3,791	4.2%	\$160,000-\$180,000	3,312	3.6%
More than \$27,500	1,127	1.2%	More than \$180,000	9,057	10.0%
Total	90,773	100.0%	Total	90,773	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	50,030	55.1%	1.0 or less	3,338	3.7%
\$1-\$200	4,524	5.0%	1.0-2.0	24,733	27.2%
\$200-\$400	4,563	5.0%	2.0-3.0	29,591	32.6%
\$400-\$600	6,027	6.6%	3.0-4.0	14,768	16.3%
\$600-\$800	6,440	7.1%	4.0-5.0	6,884	7.6%
\$800-\$1,000	5,724	6.3%	5.0-6.0	3,535	3.9%
\$1,000-\$1,200	4,500	5.0%	6.0-7.0	2,140	2.4%
\$1,200-\$1,400	3,102	3.4%	7.0-8.0	1,347	1.5%
\$1,400-\$1,600	2,264	2.5%	8.0-9.0	929	1.0%
More than \$1,600	3,599	4.0%	More than 9.0	3,508	3.9%
Total	90,773	100.0%	Total	90,773	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	1,400	1.5%	1.0% or less	2,632	2.9%
\$500-\$1,000	5,104	5.6%	1.0%-2.0%	17,437	19.2%
\$1,000-\$1,500	13,834	15.2%	2.0%-3.0%	44,587	49.1%
\$1,500-\$2,000	17,893	19.7%	3.0%-4.0%	15,891	17.5%
\$2,000-\$2,500	19,019	21.0%	4.0%-5.0%	4,539	5.0%
\$2,500-\$3,000	12,388	13.6%	5.0%-6.0%	1,776	2.0%
\$3,000-\$3,500	6,894	7.6%	6.0%-7.0%	994	1.1%
\$3,500-\$4,000	4,721	5.2%	7.0%-8.0%	538	0.6%
\$4,000-\$4,500	3,272	3.6%	8.0%-9.0%	369	0.4%
More than \$4,500	6,248	6.9%	More than 9.0%	2,010	2.2%
Total	90,773	100.0%	Total	90,773	100.0%

2.15 Carver/Scott

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	120	0.2%	0.15% or less	244	0.4%
\$50,000-\$100,000	687	1.1%	0.15%-0.30%	328	0.5%
\$100,000-\$150,000	3,974	6.5%	0.30%-0.45%	920	1.5%
\$150,000-\$200,000	9,549	15.5%	0.45%-0.60%	1,798	2.9%
\$200,000-\$250,000	12,025	19.6%	0.60%-0.75%	4,311	7.0%
\$250,000-\$300,000	9,478	15.4%	0.75%-0.90%	5,978	9.7%
\$300,000-\$350,000	7,846	12.8%	0.90%-1.05%	6,927	11.3%
\$350,000-\$400,000	5,488	8.9%	1.05%-1.20%	9,738	15.8%
\$400,000-\$450,000	4,051	6.6%	1.20%-1.35%	18,148	29.5%
More than \$450,000	8,237	13.4%	More than 1.35%	13,063	21.3%
Total	61,455	100.0%	Total	61,455	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	11,026	17.9%	\$20,000 or less	1,494	2.4%
\$1-\$10,000	14,170	23.1%	\$20,000-\$40,000	3,765	6.1%
\$10,000-\$12,500	5,152	8.4%	\$40,000-\$60,000	6,339	10.3%
\$12,500-\$15,000	5,389	8.8%	\$60,000-\$80,000	7,379	12.0%
\$15,000-\$17,500	6,741	11.0%	\$80,000-\$100,000	7,666	12.5%
\$17,500-\$20,000	6,676	10.9%	\$100,000-\$120,000	7,577	12.3%
\$20,000-\$22,500	5,358	8.7%	\$120,000-\$140,000	6,257	10.2%
\$22,500-\$25,000	4,267	6.9%	\$140,000-\$160,000	4,543	7.4%
\$25,000-\$27,500	1,790	2.9%	\$160,000-\$180,000	3,438	5.6%
More than \$27,500	886	1.4%	More than \$180,000	12,997	21.1%
Total	61,455	100.0%	Total	61,455	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	37,683	61.3%	1.0 or less	3,041	4.9%
\$1-\$200	1,969	3.2%	1.0-2.0	17,569	28.6%
\$200-\$400	2,071	3.4%	2.0-3.0	19,729	32.1%
\$400-\$600	2,786	4.5%	3.0-4.0	9,473	15.4%
\$600-\$800	3,114	5.1%	4.0-5.0	4,331	7.0%
\$800-\$1,000	2,918	4.7%	5.0-6.0	2,207	3.6%
\$1,000-\$1,200	2,508	4.1%	6.0-7.0	1,277	2.1%
\$1,200-\$1,400	2,392	3.9%	7.0-8.0	839	1.4%
\$1,400-\$1,600	2,238	3.6%	8.0-9.0	550	0.9%
More than \$1,600	3,776	6.1%	More than 9.0	2,439	4.0%
Total	61,455	100.0%	Total	61,455	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	668	1.1%	1.0% or less	2,029	3.3%
\$500-\$1,000	1,941	3.2%	1.0%-2.0%	9,725	15.8%
\$1,000-\$1,500	4,996	8.1%	2.0%-3.0%	25,800	42.0%
\$1,500-\$2,000	7,667	12.5%	3.0%-4.0%	13,785	22.4%
\$2,000-\$2,500	7,813	12.7%	4.0%-5.0%	4,822	7.8%
\$2,500-\$3,000	7,047	11.5%	5.0%-6.0%	1,894	3.1%
\$3,000-\$3,500	5,689	9.3%	6.0%-7.0%	905	1.5%
\$3,500-\$4,000	4,701	7.6%	7.0%-8.0%	471	0.8%
\$4,000-\$4,500	4,533	7.4%	8.0%-9.0%	318	0.5%
More than \$4,500	16,400	26.7%	More than 9.0%	1,706	2.8%
Total	61,455	100.0%	Total	61,455	100.0%

2.16 Dakota

	Home	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	48	0.0%	0.15% or less	655	0.6%
\$50,000-\$100,000	1,955	1.9%	0.15%-0.30%	855	0.8%
\$100,000-\$150,000	8,570	8.2%	0.30%-0.45%	1,882	1.8%
\$150,000-\$200,000	19,149	18.3%	0.45%-0.60%	3,865	3.7%
\$200,000-\$250,000	23,268	22.3%	0.60%-0.75%	9,890	9.5%
\$250,000-\$300,000	18,618	17.8%	0.75%-0.90%	12,717	12.2%
\$300,000-\$350,000	12,460	11.9%	0.90%-1.05%	13,808	13.2%
\$350,000-\$400,000	8,492	8.1%	1.05%-1.20%	31,193	29.8%
\$400,000-\$450,000	5,273	5.0%	1.20%-1.35%	23,401	22.4%
More than \$450,000	6,684	6.4%	More than 1.35%	6,251	6.0%
Total	104,517	100.0%	Total	104,517	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	10,221	9.8%	\$20,000 or less	2,964	2.8%
\$1-\$10,000	21,936	21.0%	\$20,000-\$40,000	8,136	7.8%
\$10,000-\$12,500	9,109	8.7%	\$40,000-\$60,000	13,205	12.6%
\$12,500-\$15,000	11,591	11.1%	\$60,000-\$80,000	14,347	13.7%
\$15,000-\$17,500	13,418	12.8%	\$80,000-\$100,000	13,813	13.2%
\$17,500-\$20,000	12,110	11.6%	\$100,000-\$120,000	12,994	12.4%
\$20,000-\$22,500	10,660	10.2%	\$120,000-\$140,000	10,045	9.6%
\$22,500-\$25,000	9,275	8.9%	\$140,000-\$160,000	7,023	6.7%
\$25,000-\$27,500	4,080	3.9%	\$160,000-\$180,000	5,177	5.0%
More than \$27,500	2,117	2.0%	More than \$180,000	16,813	16.1%
Total	104,517	100.0%	Total	104,517	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	64,027	61.3%	1.0 or less	4,474	4.3%
\$1-\$200	3,252	3.1%	1.0-2.0	29,738	28.5%
\$200-\$400	4,475	4.3%	2.0-3.0	34,107	32.6%
\$400-\$600	5,525	5.3%	3.0-4.0	16,285	15.6%
\$600-\$800	5,907	5.7%	4.0-5.0	7,480	7.2%
\$800-\$1,000	5,396	5.2%	5.0-6.0	3,908	3.7%
\$1,000-\$1,200	4,461	4.3%	6.0-7.0	2,254	2.2%
\$1,200-\$1,400	3,683	3.5%	7.0-8.0	1,438	1.4%
\$1,400-\$1,600	2,992	2.9%	8.0-9.0	906	0.9%
More than \$1,600	4,799	4.6%	More than 9.0	3,927	3.8%
Total	104,517	100.0%	Total	104,517	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	1,721	1.6%	1.0% or less	3,945	3.8%
\$500-\$1,000	5,366	5.1%	1.0%-2.0%	20,752	19.9%
\$1,000-\$1,500	12,162	11.6%	2.0%-3.0%	48,071	46.0%
\$1,500-\$2,000	15,893	15.2%	3.0%-4.0%	19,521	18.7%
\$2,000-\$2,500	15,472	14.8%	4.0%-5.0%	5,691	5.4%
\$2,500-\$3,000	14,542	13.9%	5.0%-6.0%	2,156	2.1%
\$3,000-\$3,500	10,237	9.8%	6.0%-7.0%	1,098	1.1%
\$3,500-\$4,000	7,832	7.5%	7.0%-8.0%	613	0.6%
\$4,000-\$4,500	6,234	6.0%	8.0%-9.0%	410	0.4%
More than \$4,500	15,058	14.4%	More than 9.0%	2,260	2.2%
Total	104,517	100.0%	Total	104,517	100.0%

2.17 Minneapolis

	Home	steads		Home	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	99	0.1%	0.15% or less	217	0.3%
\$50,000-\$100,000	2,596	3.9%	0.15%-0.30%	620	0.9%
\$100,000-\$150,000	7,761	11.7%	0.30%-0.45%	1,735	2.6%
\$150,000-\$200,000	11,570	17.5%	0.45%-0.60%	2,140	3.2%
\$200,000-\$250,000	13,853	20.9%	0.60%-0.75%	4,217	6.4%
\$250,000-\$300,000	9,244	14.0%	0.75%-0.90%	6,562	9.9%
\$300,000-\$350,000	6,067	9.2%	0.90%-1.05%	7,038	10.6%
\$350,000-\$400,000	4,198	6.3%	1.05%-1.20%	6,262	9.5%
\$400,000-\$450,000	2,696	4.1%	1.20%-1.35%	8,299	12.5%
More than \$450,000	8,102	12.2%	More than 1.35%	29,096	44.0%
Total	66,186	100.0%	Total	66,186	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	9,938	15.0%	\$20,000 or less	4,317	6.5%
\$1-\$10,000	10,760	16.3%	\$20,000-\$40,000	7,828	11.8%
\$10,000-\$12,500	4,504	6.8%	\$40,000-\$60,000	9,359	14.1%
\$12,500-\$15,000	5,863	8.9%	\$60,000-\$80,000	8,969	13.6%
\$15,000-\$17,500	7,728	11.7%	\$80,000-\$100,000	7,630	11.5%
\$17,500-\$20,000	7,766	11.7%	\$100,000-\$120,000	6,487	9.8%
\$20,000-\$22,500	6,701	10.1%	\$120,000-\$140,000	4,699	7.1%
\$22,500-\$25,000	5,526	8.3%	\$140,000-\$160,000	3,460	5.2%
\$25,000-\$27,500	4,396	6.6%	\$160,000-\$180,000	2,520	3.8%
More than \$27,500	3,004	4.5%	More than \$180,000	10,917	16.5%
Total	66,186	100.0%	Total	66,186	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	36,727	55.5%	1.0 or less	2,982	4.5%
\$1-\$200	2,081	3.1%	1.0-2.0	16,328	24.7%
\$200-\$400	2,058	3.1%	2.0-3.0	17,792	26.9%
\$400-\$600	2,978	4.5%	3.0-4.0	10,329	15.6%
\$600-\$800	3,199	4.8%	4.0-5.0	5,595	8.5%
\$800-\$1,000	3,129	4.7%	5.0-6.0	3,348	5.1%
\$1,000-\$1,200	3,227	4.9%	6.0-7.0	2,090	3.2%
\$1,200-\$1,400	3,030	4.6%	7.0-8.0	1,466	2.2%
\$1,400-\$1,600	3,065	4.6%	8.0-9.0	1,096	1.7%
More than \$1,600	6,692	10.1%	More than 9.0	5,160	7.8%
Total	66,186	100.0%	Total	66,186	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	1,466	2.2%	1.0% or less	1,693	2.6%
\$500-\$1,000	4,691	7.1%	1.0%-2.0%	8,510	12.9%
\$1,000-\$1,500	7,231	10.9%	2.0%-3.0%	22,129	33.4%
\$1,500-\$2,000	8,651	13.1%	3.0%-4.0%	14,845	22.4%
\$2,000-\$2,500	7,576	11.4%	4.0%-5.0%	7,028	10.6%
\$2,500-\$3,000	6,652	10.1%	5.0%-6.0%	3,555	5.4%
\$3,000-\$3,500	5,587	8.4%	6.0%-7.0%	2,016	3.0%
\$3,500-\$4,000	4,327	6.5%	7.0%-8.0%	1,262	1.9%
\$4,000-\$4,500	3,237	4.9%	8.0%-9.0%	835	1.3%
More than \$4,500	16,768	25.3%	More than 9.0%	4,313	6.5%
Total	66,186	100.0%	Total	66,186	100.0%

2.18 North Hennepin

·	Homes	steads		Home	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	188	0.3%	0.15% or less	299	0.4%
\$50,000-\$100,000	1,040	1.4%	0.15%-0.30%	400	0.6%
\$100,000-\$150,000	5,746	7.9%	0.30%-0.45%	1,412	1.9%
\$150,000-\$200,000	22,302	30.8%	0.45%-0.60%	1,879	2.6%
\$200,000-\$250,000	18,267	25.2%	0.60%-0.75%	4,390	6.1%
\$250,000-\$300,000	8,887	12.3%	0.75%-0.90%	8,163	11.3%
\$300,000-\$350,000	5,733	7.9%	0.90%-1.05%	7,817	10.8%
\$350,000-\$400,000	3,992	5.5%	1.05%-1.20%	6,698	9.2%
\$400,000-\$450,000	2,584	3.6%	1.20%-1.35%	12,152	16.8%
More than \$450,000	3,739	5.2%	More than 1.35%	29,268	40.4%
Total	72,478	100.0%	Total	72,478	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	5,563	7.7%	\$20,000 or less	2,647	3.7%
\$1-\$10,000	10,270	14.2%	\$20,000-\$40,000	6,891	9.5%
\$10,000-\$12,500	4,386	6.1%	\$40,000-\$60,000	10,317	14.2%
\$12,500-\$15,000	5,589	7.7%	\$60,000-\$80,000	10,901	15.0%
\$15,000-\$17,500	8,888	12.3%	\$80,000-\$100,000	9,807	13.5%
\$17,500-\$20,000	13,299	18.3%	\$100,000-\$120,000	8,586	11.8%
\$20,000-\$22,500	13,129	18.1%	\$120,000-\$140,000	6,189	8.5%
\$22,500-\$25,000	7,414	10.2%	\$140,000-\$160,000	4,296	5.9%
\$25,000-\$27,500	2,682	3.7%	\$160,000-\$180,000	3,047	4.2%
More than \$27,500	1,258	1.7%	More than \$180,000	9,797	13.5%
Total	72,478	100.0%	Total	72,478	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	38,761	53.5%	1.0 or less	2,908	4.0%
\$1-\$200	1,985	2.7%	1.0-2.0	21,618	29.8%
\$200-\$400	2,470	3.4%	2.0-3.0	22,574	31.1%
\$400-\$600	3,584	4.9%	3.0-4.0	10,839	15.0%
\$600-\$800	4,288	5.9%	4.0-5.0	5,341	7.4%
\$800-\$1,000	4,493	6.2%	5.0-6.0	2,814	3.9%
\$1,000-\$1,200	4,414	6.1%	6.0-7.0	1,652	2.3%
\$1,200-\$1,400	3,800	5.2%	7.0-8.0	1,055	1.5%
\$1,400-\$1,600	3,149	4.3%	8.0-9.0	717	1.0%
More than \$1,600	5,534	7.6%	More than 9.0	2,960	4.1%
Total	72,478	100.0%	Total	72,478	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	1,027	1.4%	1.0% or less	1,682	2.3%
\$500-\$1,000	3,391	4.7%	1.0%-2.0%	9,464	13.1%
\$1,000-\$1,500	7,870	10.9%	2.0%-3.0%	31,707	43.7%
\$1,500-\$2,000	10,960	15.1%	3.0%-4.0%	16,837	23.2%
\$2,000-\$2,500	11,463	15.8%	4.0%-5.0%	5,937	8.2%
\$2,500-\$3,000	10,818	14.9%	5.0%-6.0%	2,325	3.2%
\$3,000-\$3,500	6,414	8.8%	6.0%-7.0%	1,094	1.5%
\$3,500-\$4,000	4,655	6.4%	7.0%-8.0%	621	0.9%
\$4,000-\$4,500	3,444	4.8%	8.0%-9.0%	467	0.6%
More than \$4,500	12,436	17.2%	More than 9.0%	2,344	3.2%
Total	72,478	100.0%	Total	72,478	100.0%

2.19 Saint Paul

	Homes	steads		Home	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	246	0.5%	0.15% or less	197	0.4%
\$50,000-\$100,000	3,694	7.3%	0.15%-0.30%	541	1.1%
\$100,000-\$150,000	11,525	22.7%	0.30%-0.45%	1,513	3.0%
\$150,000-\$200,000	13,831	27.2%	0.45%-0.60%	1,508	3.0%
\$200,000-\$250,000	6,906	13.6%	0.60%-0.75%	2,282	4.5%
\$250,000-\$300,000	4,307	8.5%	0.75%-0.90%	5,114	10.1%
\$300,000-\$350,000	2,922	5.8%	0.90%-1.05%	5,528	10.9%
\$350,000-\$400,000	2,180	4.3%	1.05%-1.20%	4,844	9.5%
\$400,000-\$450,000	1,547	3.0%	1.20%-1.35%	5,845	11.5%
More than \$450,000	3,636	7.2%	More than 1.35%	23,422	46.1%
Total	50,794	100.0%	Total	50,794	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	4,707	9.3%	\$20,000 or less	3,166	6.2%
\$1-\$10,000	5,414	10.7%	\$20,000-\$40,000	7,018	13.8%
\$10,000-\$12,500	2,184	4.3%	\$40,000-\$60,000	8,679	17.1%
\$12,500-\$15,000	2,704	5.3%	\$60,000-\$80,000	7,556	14.9%
\$15,000-\$17,500	3,623	7.1%	\$80,000-\$100,000	6,158	12.1%
\$17,500-\$20,000	4,761	9.4%	\$100,000-\$120,000	4,680	9.2%
\$20,000-\$22,500	7,618	15.0%	\$120,000-\$140,000	3,283	6.5%
\$22,500-\$25,000	9,296	18.3%	\$140,000-\$160,000	2,322	4.6%
\$25,000-\$27,500	6,273	12.3%	\$160,000-\$180,000	1,592	3.1%
More than \$27,500	4,214	8.3%	More than \$180,000	6,340	12.5%
Total	50,794	100.0%	Total	50,794	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	27,166	53.5%	1.0 or less	2,929	5.8%
\$1-\$200	2,430	4.8%	1.0-2.0	15,244	30.0%
\$200-\$400	2,176	4.3%	2.0-3.0	13,865	27.3%
\$400-\$600	2,721	5.4%	3.0-4.0	7,483	14.7%
\$600-\$800	3,006	5.9%	4.0-5.0	3,869	7.6%
\$800-\$1,000	2,869	5.6%	5.0-6.0	2,090	4.1%
\$1,000-\$1,200	2,499	4.9%	6.0-7.0	1,320	2.6%
\$1,200-\$1,400	2,168	4.3%	7.0-8.0	835	1.6%
\$1,400-\$1,600	1,946	3.8%	8.0-9.0	569	1.1%
More than \$1,600	3,813	7.5%	More than 9.0	2,590	5.1%
Total	50,794	100.0%	Total	50,794	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	1,634	3.2%	1.0% or less	1,580	3.1%
\$500-\$1,000	5,080	10.0%	1.0%-2.0%	8,361	16.5%
\$1,000-\$1,500	8,124	16.0%	2.0%-3.0%	18,789	37.0%
\$1,500-\$2,000	8,130	16.0%	3.0%-4.0%	10,222	20.1%
\$2,000-\$2,500	6,906	13.6%	4.0%-5.0%	4,524	8.9%
\$2,500-\$3,000	4,491	8.8%	5.0%-6.0%	2,291	4.5%
\$3,000-\$3,500	2,808	5.5%	6.0%-7.0%	1,290	2.5%
\$3,500-\$4,000	2,139	4.2%	7.0%-8.0%	783	1.5%
\$4,000-\$4,500	1,801	3.5%	8.0%-9.0%	522	1.0%
More than \$4,500	9,681	19.1%	More than 9.0%	2,432	4.8%
Total	50,794	100.0%	Total	50,794	100.0%

2.20 Southeast Hennepin

	Homes	steads		Home	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	130	0.2%	0.15% or less	225	0.4%
\$50,000-\$100,000	2,002	3.1%	0.15%-0.30%	339	0.5%
\$100,000-\$150,000	3,543	5.5%	0.30%-0.45%	1,171	1.8%
\$150,000-\$200,000	9,834	15.4%	0.45%-0.60%	1,994	3.1%
\$200,000-\$250,000	16,757	26.2%	0.60%-0.75%	5,038	7.9%
\$250,000-\$300,000	9,561	15.0%	0.75%-0.90%	6,803	10.7%
\$300,000-\$350,000	5,647	8.8%	0.90%-1.05%	6,631	10.4%
\$350,000-\$400,000	3,745	5.9%	1.05%-1.20%	6,144	9.6%
\$400,000-\$450,000	2,871	4.5%	1.20%-1.35%	14,947	23.4%
More than \$450,000	9,750	15.3%	More than 1.35%	20,548	32.2%
Total	63,840	100.0%	Total	63,840	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	11,805	18.5%	\$20,000 or less	2,509	3.9%
\$1-\$10,000	9,849	15.4%	\$20,000-\$40,000	6,192	9.7%
\$10,000-\$12,500	4,590	7.2%	\$40,000-\$60,000	8,217	12.9%
\$12,500-\$15,000	6,106	9.6%	\$60,000-\$80,000	8,388	13.1%
\$15,000-\$17,500	9,136	14.3%	\$80,000-\$100,000	7,514	11.8%
\$17,500-\$20,000	9,763	15.3%	\$100,000-\$120,000	6,799	10.7%
\$20,000-\$22,500	5,693	8.9%	\$120,000-\$140,000	5,051	7.9%
\$22,500-\$25,000	2,832	4.4%	\$140,000-\$160,000	3,510	5.5%
\$25,000-\$27,500	2,121	3.3%	\$160,000-\$180,000	2,626	4.1%
More than \$27,500	1,945	3.0%	More than \$180,000	13,034	20.4%
Total	63,840	100.0%	Total	63,840	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	35,581	55.7%	1.0 or less	3,517	5.5%
\$1-\$200	2,276	3.6%	1.0-2.0	16,806	26.3%
\$200-\$400	1,813	2.8%	2.0-3.0	17,829	27.9%
\$400-\$600	2,490	3.9%	3.0-4.0	9,826	15.4%
\$600-\$800	2,864	4.5%	4.0-5.0	5,120	8.0%
\$800-\$1,000	2,986	4.7%	5.0-6.0	3,037	4.8%
\$1,000-\$1,200	3,257	5.1%	6.0-7.0	1,887	3.0%
\$1,200-\$1,400	3,039	4.8%	7.0-8.0	1,184	1.9%
\$1,400-\$1,600	3,082	4.8%	8.0-9.0	858	1.3%
More than \$1,600	6,452	10.1%	More than 9.0	3,776	5.9%
Total	63,840	100.0%	Total	63,840	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	806	1.3%	1.0% or less	2,163	3.4%
\$500-\$1,000	3,678	5.8%	1.0%-2.0%	8,832	13.8%
\$1,000-\$1,500	5,634	8.8%	2.0%-3.0%	23,292	36.5%
\$1,500-\$2,000	8,078	12.7%	3.0%-4.0%	14,641	22.9%
\$2,000-\$2,500	7,238	11.3%	4.0%-5.0%	6,301	9.9%
\$2,500-\$3,000	7,307	11.4%	5.0%-6.0%	2,827	4.4%
\$3,000-\$3,500	6,278	9.8%	6.0%-7.0%	1,426	2.2%
\$3,500-\$4,000	4,581	7.2%	7.0%-8.0%	907	1.4%
\$4,000-\$4,500	3,454	5.4%	8.0%-9.0%	585	0.9%
More than \$4,500	16,786	26.3%	More than 9.0%	2,866	4.5%
Total	63,840	100.0%	Total	63,840	100.0%

2.21 Southwest Hennepin

	Homesteads		Hom		steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	7	0.0%	0.15% or less	152	0.2%
\$50,000-\$100,000	630	1.0%	0.15%-0.30%	284	0.4%
\$100,000-\$150,000	3,077	4.6%	0.30%-0.45%	964	1.5%
\$150,000-\$200,000	5,915	8.9%	0.45%-0.60%	1,727	2.6%
\$200,000-\$250,000	6,984	10.6%	0.60%-0.75%	4,773	7.2%
\$250,000-\$300,000	10,675	16.1%	0.75%-0.90%	5,498	8.3%
\$300,000-\$350,000	9,198	13.9%	0.90%-1.05%	5,478	8.3%
\$350,000-\$400,000	7,348	11.1%	1.05%-1.20%	8,409	12.7%
\$400,000-\$450,000	5,352	8.1%	1.20%-1.35%	28,174	42.6%
More than \$450,000	17,007	25.7%	More than 1.35%	10,734	16.2%
Total	66,193	100.0%	Total	66,193	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	20,775	31.4%	\$20,000 or less	1,965	3.0%
\$1-\$10,000	17,647	26.7%	\$20,000-\$40,000	4,240	6.4%
\$10,000-\$12,500	5,954	9.0%	\$40,000-\$60,000	5,942	9.0%
\$12,500-\$15,000	5,761	8.7%	\$60,000-\$80,000	6,437	9.7%
\$15,000-\$17,500	4,149	6.3%	\$80,000-\$100,000	6,457	9.8%
\$17,500-\$20,000	3,356	5.1%	\$100,000-\$120,000	6,398	9.7%
\$20,000-\$22,500	3,535	5.3%	\$120,000-\$140,000	5,267	8.0%
\$22,500-\$25,000	2,491	3.8%	\$140,000-\$160,000	4,468	6.7%
\$25,000-\$27,500	1,762	2.7%	\$160,000-\$180,000	3,808	5.8%
More than \$27,500	763	1.2%	More than \$180,000	21,211	32.0%
Total	66,193	100.0%	Total	66,193	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	44,491	67.2%	1.0 or less	4,624	7.0%
\$1-\$200	1,171	1.8%	1.0-2.0	17,542	26.5%
\$200-\$400	1,423	2.1%	2.0-3.0	18,553	28.0%
\$400-\$600	2,164	3.3%	3.0-4.0	9,756	14.7%
\$600-\$800	2,171	3.3%	4.0-5.0	5,130	7.8%
\$800-\$1,000	2,160	3.3%	5.0-6.0	2,802	4.2%
\$1,000-\$1,200	2,242	3.4%	6.0-7.0	1,784	2.7%
\$1,200-\$1,400	2,298	3.5%	7.0-8.0	1,246	1.9%
\$1,400-\$1,600	2,559	3.9%	8.0-9.0	783	1.2%
More than \$1,600	5,514	8.3%	More than 9.0	3,973	6.0%
Total	66,193	100.0%	Total	66,193	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	484	0.7%	1.0% or less	2,910	4.4%
\$500-\$1,000	2,013	3.0%	1.0%-2.0%	10,920	16.5%
\$1,000-\$1,500	4,180	6.3%	2.0%-3.0%	22,624	34.2%
\$1,500-\$2,000	5,720	8.6%	3.0%-4.0%	14,519	21.9%
\$2,000-\$2,500	5,911	8.9%	4.0%-5.0%	6,262	9.5%
\$2,500-\$3,000	4,982	7.5%	5.0%-6.0%	2,810	4.2%
\$3,000-\$3,500	5,264	8.0%	6.0%-7.0%	1,510	2.3%
\$3,500-\$4,000	5,419	8.2%	7.0%-8.0%	875	1.3%
\$4,000-\$4,500	5,012	7.6%	8.0%-9.0%	625	0.9%
More than \$4,500	27,208	41.1%	More than 9.0%	3,138	4.7%
Total	66,193	100.0%	Total	66,193	100.0%

2.22 Suburban Ramsey

	Homesteads			Homesteads	
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	42	0.1%	0.15% or less	236	0.4%
\$50,000-\$100,000	1,890	3.2%	0.15%-0.30%	303	0.5%
\$100,000-\$150,000	5,630	9.5%	0.30%-0.45%	1,071	1.8%
\$150,000-\$200,000	13,677	23.1%	0.45%-0.60%	1,651	2.8%
\$200,000-\$250,000	15,169	25.6%	0.60%-0.75%	4,273	7.2%
\$250,000-\$300,000	9,603	16.2%	0.75%-0.90%	6,464	10.9%
\$300,000-\$350,000	5,037	8.5%	0.90%-1.05%	6,667	11.3%
\$350,000-\$400,000	2,726	4.6%	1.05%-1.20%	8,403	14.2%
\$400,000-\$450,000	1,676	2.8%	1.20%-1.35%	10,650	18.0%
More than \$450,000	3,791	6.4%	More than 1.35%	19,523	33.0%
Total	59,241	100.0%	Total	59,241	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	4,925	8.3%	\$20,000 or less	2,044	3.5%
\$1-\$10,000	7,959	13.4%	\$20,000-\$40,000	5,700	9.6%
\$10,000-\$12,500	4,592	7.8%	\$40,000-\$60,000	8,262	13.9%
\$12,500-\$15,000	6,111	10.3%	\$60,000-\$80,000	8,565	14.5%
\$15,000-\$17,500	7,950	13.4%	\$80,000-\$100,000	8,039	13.6%
\$17,500-\$20,000	9,426	15.9%	\$100,000-\$120,000	7,127	12.0%
\$20,000-\$22,500	8,054	13.6%	\$120,000-\$140,000	5,150	8.7%
\$22,500-\$25,000	5,144	8.7%	\$140,000-\$160,000	3,542	6.0%
\$25,000-\$27,500	3,051	5.2%	\$160,000-\$180,000	2,405	4.1%
More than \$27,500	2,029	3.4%	More than \$180,000	8,407	14.2%
Total	59,241	100.0%	Total	59,241	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	31,837	53.7%	1.0 or less	3,071	5.2%
\$1-\$200	2,443	4.1%	1.0-2.0	17,240	29.1%
\$200-\$400	2,361	4.0%	2.0-3.0	17,884	30.2%
\$400-\$600	3,006	5.1%	3.0-4.0	8,891	15.0%
\$600-\$800	3,364	5.7%	4.0-5.0	4,406	7.4%
\$800-\$1,000	3,337	5.6%	5.0-6.0	2,350	4.0%
\$1,000-\$1,200	3,025	5.1%	6.0-7.0	1,396	2.4%
\$1,200-\$1,400	2,754	4.6%	7.0-8.0	899	1.5%
\$1,400-\$1,600	2,425	4.1%	8.0-9.0	635	1.1%
More than \$1,600	4,689	7.9%	More than 9.0	2,469	4.2%
Total	59,241	100.0%	Total	59,241	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	750	1.3%	1.0% or less	1,834	3.1%
\$500-\$1,000	3,490	5.9%	1.0%-2.0%	9,008	15.2%
\$1,000-\$1,500	6,673	11.3%	2.0%-3.0%	24,917	42.1%
\$1,500-\$2,000	8,768	14.8%	3.0%-4.0%	13,259	22.4%
\$2,000-\$2,500	8,994	15.2%	4.0%-5.0%	4,570	7.7%
\$2,500-\$3,000	7,603	12.8%	5.0%-6.0%	1,878	3.2%
\$3,000-\$3,500	5,636	9.5%	6.0%-7.0%	955	1.6%
\$3,500-\$4,000	4,440	7.5%	7.0%-8.0%	558	0.9%
\$4,000-\$4,500	3,408	5.8%	8.0%-9.0%	383	0.6%
More than \$4,500	9,479	16.0%	More than 9.0%	1,879	3.2%
Total	59,241	100.0%	Total	59,241	100.0%

2.23 Washington

	Homesteads			Homesteads	
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	38	0.1%	0.15% or less	280	0.4%
\$50,000-\$100,000	573	0.8%	0.15%-0.30%	582	0.9%
\$100,000-\$150,000	4,316	6.3%	0.30%-0.45%	1,294	1.9%
\$150,000-\$200,000	11,834	17.3%	0.45%-0.60%	2,812	4.1%
\$200,000-\$250,000	14,297	20.9%	0.60%-0.75%	6,238	9.1%
\$250,000-\$300,000	10,157	14.9%	0.75%-0.90%	8,596	12.6%
\$300,000-\$350,000	8,573	12.6%	0.90%-1.05%	11,053	16.2%
\$350,000-\$400,000	6,585	9.6%	1.05%-1.20%	15,304	22.4%
\$400,000-\$450,000	4,416	6.5%	1.20%-1.35%	8,544	12.5%
More than \$450,000	7,464	10.9%	More than 1.35%	13,550	19.9%
Total	68,253	100.0%	Total	68,253	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	10,463	15.3%	\$20,000 or less	1,811	2.7%
\$1-\$10,000	16,122	23.6%	\$20,000-\$40,000	4,781	7.0%
\$10,000-\$12,500	5,273	7.7%	\$40,000-\$60,000	7,725	11.3%
\$12,500-\$15,000	6,102	8.9%	\$60,000-\$80,000	9,120	13.4%
\$15,000-\$17,500	8,335	12.2%	\$80,000-\$100,000	8,648	12.7%
\$17,500-\$20,000	7,259	10.6%	\$100,000-\$120,000	8,241	12.1%
\$20,000-\$22,500	7,032	10.3%	\$120,000-\$140,000	6,472	9.5%
\$22,500-\$25,000	4,935	7.2%	\$140,000-\$160,000	4,771	7.0%
\$25,000-\$27,500	1,898	2.8%	\$160,000-\$180,000	3,480	5.1%
More than \$27,500	834	1.2%	More than \$180,000	13,204	19.3%
Total	68,253	100.0%	Total	68,253	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	42,242	61.9%	1.0 or less	3,524	5.2%
\$1-\$200	1,775	2.6%	1.0-2.0	18,134	26.6%
\$200-\$400	2,395	3.5%	2.0-3.0	21,735	31.8%
\$400-\$600	3,391	5.0%	3.0-4.0	10,835	15.9%
\$600-\$800	3,582	5.2%	4.0-5.0	5,198	7.6%
\$800-\$1,000	3,346	4.9%	5.0-6.0	2,767	4.1%
\$1,000-\$1,200	3,064	4.5%	6.0-7.0	1,506	2.2%
\$1,200-\$1,400	2,552	3.7%	7.0-8.0	995	1.5%
\$1,400-\$1,600	2,183	3.2%	8.0-9.0	654	1.0%
More than \$1,600	3,723	5.5%	More than 9.0	2,905	4.3%
Total	68,253	100.0%	Total	68,253	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	755	1.1%	1.0% or less	2,803	4.1%
\$500-\$1,000	2,536	3.7%	1.0%-2.0%	12,274	18.0%
\$1,000-\$1,500	7,033	10.3%	2.0%-3.0%	29,647	43.4%
\$1,500-\$2,000	9,910	14.5%	3.0%-4.0%	13,897	20.4%
\$2,000-\$2,500	9,239	13.5%	4.0%-5.0%	4,565	6.7%
\$2,500-\$3,000	8,921	13.1%	5.0%-6.0%	1,763	2.6%
\$3,000-\$3,500	6,537	9.6%	6.0%-7.0%	783	1.1%
\$3,500-\$4,000	5,358	7.9%	7.0%-8.0%	483	0.7%
\$4,000-\$4,500	4,359	6.4%	8.0%-9.0%	312	0.5%
More than \$4,500	13,605	19.9%	More than 9.0%	1,726	2.5%
Total	68,253	100.0%	Total	68,253	100.0%

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 \$50,0 or less \$100,	\$50,000- \$100,000	\$100,000- \$150,000	\$150,000- \$200,000	\$100,000-\$150,000-\$200,000-\$250,000- \$150,000 \$200,000 \$250,000 \$300,000	\$250,000. \$300,000	\$350,000 \$350,000	\$350,000 \$400,000	\$400,000. \$450,000	Over \$450,000	Total
Arrowhead	%6.9	24.0%	25.8%	17.8%	10.1%	%0.9	3.6%	2.2%	1.3%	2.2%	100%
Central	0.8%	6.5 %	20.2%	28.7%	19.0%	11.3%	%9.9	3.3%	1.6%	2.0%	100%
East Central	2.3%	10.6%	25.6%	27.0%	16.8%	9.1%	4.5%	2.2%	0.9%	%6:0	100%
Minnesota Valley	%8.6	26.4%	27.6%	16.7%	9.1%	4.8%	2.3%	1.3%	0.7%	1.2%	100%
North Central	5.7%	20.9%	24.1%	19.1%	11.2%	%9.9	4.0%	2.5%	1.6%	4.4%	100%
Northwest/Headwaters	10.5%	24.7%	26.0%	17.8%	6.7%	5.0%	2.6%	1.6%	0.8%	1.2%	100%
South Central	7.0%	19.6%	26.9%	19.6%	12.0%	%6.9	3.7%	1.9%	1.0%	1.2%	100%
Southeast	2.5%	15.0%	26.1%	23.3%	13.4%	8.4%	4.9%	2.8%	1.5%	2.1%	100%
Southwest	16.8%	32.9%	24.6%	13.4%	6.2%	3.2%	1.4%	0.8%	0.3%	0.3%	100%
West Central	4.8%	16.6%	21.3%	20.9%	13.3%	8.5%	5.4%	3.3%	2.2%	3.8%	100%
Greater Minnesota	5.2%	17.6%	24.6%	21.6%	13.0%	7.7%	4.4%	2.4%	1.3%	2.1%	100%
Anoka	0.2%	1.1%	8.7%	31.5%	27.0%	12.9%	8.5%	4.6%	2.5%	2.9%	100%
Carver/Scott	0.2%	1.1%	6.5 %	15.5%	19.6%	15.4%	12.8%	8.9%	%9.9	13.4%	100%
Dakota	0.0%	1.9%	8.2%	18.3%	22.3%	17.8%	11.9%	8.1%	2.0%	6.4%	100%
Minneapolis	0.1%	3.9%	11.7%	17.5%	20.9%	14.0%	9.5%	6.3%	4.1%	12.2%	100%
North Hennepin	0.3%	1.4%	7.9%	30.8%	25.2%	12.3%	7.9%	5.5%	3.6%	5.2%	100%
Saint Paul	0.5%	7.3%	22.7%	27.2%	13.6%	8.5%	2.8%	4.3%	3.0%	7.2%	100%
Southeast Hennepin	0.2%	3.1%	5.5%	15.4%	26.2%	15.0%	8.8%	2.9%	4.5%	15.3%	100%
Southwest Hennepin	0.0%	1.0%	4.6%	8.9%	10.6%	16.1%	13.9%	11.1%	8.1%	25.7%	100%
Suburban Ramsey	0.1%	3.2%	9.5%	23.1%	25.6%	16.2%	8.5%	4.6%	2.8%	6.4%	100%
Washington	0.1%	0.8%	6.3%	17.3%	20.9%	14.9%	12.6%	%9.6	6.5 %	10.9%	100%
Metro	0.2%	2.3%	8.8%	20.8%	21.6%	14.5%	10.1%	7.0%	4.7%	10.1%	100%
Statewide	2.5%	9.4%	16.1%	21.2%	17.6%	11.4%	7.5%	4.9%	3.1%	6.4%	100%
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3.2 Homestead Market Value Exclusion

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	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	3.1%	%8.9	3.8%	5.1%	%8'9	9.1%	12.0%	15.5%	17.4%	20.4%	100%
Central	3.0%	10.2%	2.6%	7.2%	%6.6	13.1%	16.5%	15.6%	10.8%	8.1%	100%
East Central	1.5%	7.0%	4.4%	% 9.9%	9.3%	11.8%	15.7%	17.2%	15.3%	11.4%	100%
Minnesota Valley	1.7%	6.1%	3.6%	4.8%	6.4%	8.8%	11.6%	15.8%	19.1%	22.3%	100%
North Central	5.5%	7.5%	3.8%	5.3%	7.0%	9.5%	12.2%	15.1%	15.6%	18.5%	100%
Northwest/Headwaters	1.7%	7.2%	3.7%	5.3%	%1.9	9.2%	12.3%	14.8%	17.8%	21.3%	100%
South Central	1.9%	7.4%	4.4%	2.6%	7.4%	%6.6	12.5%	15.3%	17.4%	18.2%	100%
Southeast	3.1%	8.2%	4.3%	5.8%	7.4%	10.0%	13.5%	17.3%	15.8%	14.5%	100%
Southwest	0.5%	%1.9	4.0%	2.0%	6.4%	8.1%	10.7%	14.6%	18.6%	25.4%	100%
West Central	5.3%	10.1%	4.8%	6.2%	8.0%	10.0%	13.0%	14.2%	13.6%	15.0%	100%
Greater Minnesota	3.0%	8.1%	4.4%	2.8%	7.7%	10.2%	13.4%	15.8%	15.6%	16.1%	100%
Anoka	4.6%	13.5%	6.3%	8.1%	12.7%	19.6%	19.5%	10.3%	4.2%	1.2%	100%
Carver/Scott	17.9%	23.1%	8.4%	8.8%	11.0%	10.9%	8.7%	%6.9	2.9%	1.4%	100%
Dakota	8.6	21.0%	8.7%	11.1%	12.8%	11.6%	10.2%	8.9%	3.9%	2.0%	100%
Minneapolis	15.0%	16.3%	%8 .9	8.9%	11.7%	11.7%	10.1%	8.3%	%9.9	4.5%	100%
North Hennepin	7.7%	14.2%	6.1%	7.7%	12.3%	18.3%	18.1%	10.2%	3.7%	1.7%	100%
Saint Paul	9.3%	10.7%	4.3%	5.3%	7.1%	9.4%	15.0%	18.3%	12.3%	8.3%	100%
Southeast Hennepin	18.5%	15.4%	7.2%	%9.6	14.3%	15.3%	8.6%	4.4%	3.3%	3.0%	100%
Southwest Hennepin	31.4%	26.7%	%0.6	8.7%	6.3%	5.1%	5.3%	3.8%	2.7%	1.2%	100%
Suburban Ramsey	8.3%	13.4%	7.8%	10.3%	13.4%	15.9%	13.6%	8.7%	5.2%	3.4%	100%
Washington	15.3%	23.6%	7.7%	8.9%	12.2%	10.6%	10.3%	7.2%	2.8%	1.2%	100%
Metro	13.3%	18.0%	7.3%	8.9%	11.6%	13.1%	12.1%	8.6%	4.5%	2.6%	100%
Statewide	8.5%	13.4%	%0.9	7.5%	%8.6	11.8%	12.7%	11.9%	%9.6	8.8%	100%

3.3 Property Tax Refund

	No Refund	\$1-\$200	\$200- \$400	\$400- \$600	008\$	\$800-	\$1,000- \$1,200	\$1,200- \$1,400	\$1,400- \$1,600	Over \$1,600	Total
Arrowhead	72.2%	4.2%	4.3%	4.2%	3.8%	2.9%	2.3%	1.9%	1.5%	2.6%	100%
Central	29.0%	4.2%	2.9%	%9.9	6.3%	5.2%	4.0%	3.0%	2.2%	3.6%	100%
East Central	57.1%	3.8%	4.8%	6.2%	%0.9	5.5%	4.7%	3.8%	2.9%	5.2%	100%
Minnesota Valley	70.2%	2.7%	2.7%	5.3%	4.3%	2.9%	2.1%	1.4%	1.0%	1.4%	100%
North Central	70.0%	4.9%	2.8%	5.4%	4.0%	2.9%	2.1%	1.6%	1.2%	2.1%	100%
Northwest/Headwaters	76.2%	4.0%	4.6%	4.0%	3.2%	2.4%	1.7%	1.2%	1.0%	1.6%	100%
South Central	64.3%	%0.9	6.2%	6.1%	2.0%	3.8%	2.7%	1.9%	1.5%	2.4%	100%
Southeast	64.9%	4.7%	2.6%	%0.9	5.2%	4.1%	3.1%	2.2%	1.7%	2.5%	100%
Southwest	78.2%	6.1%	5.1%	3.9%	7.6%	1.5%	1.0%	0.7%	0.4%	0.5%	100%
West Central	%1.69	4.5%	5.2%	2.0%	4.2%	3.3%	2.4%	1.8%	1.5%	2.3%	100%
Greater Minnesota	%8.99	4.7%	5.4%	2.5%	4.8%	3.8%	2.8%	2.1%	1.6%	2.6%	100%
Anoka	55.1%	2.0%	2.0%	%9.9	7.1%	%8.9	2.0%	3.4%	2.5%	4.0%	100%
Carver/Scott	61.3%	3.2%	3.4%	4.5%	5.1%	4.7%	4.1%	3.9%	3.6%	6.1%	100%
Dakota	61.3%	3.1%	4.3%	5.3%	5.7%	5.2%	4.3%	3.5%	2.9%	4.6%	100%
Minneapolis	55.5%	3.1%	3.1%	4.5%	4.8%	4.7%	4.9%	4.6%	4.6%	10.1%	100%
North Hennepin	53.5%	2.7%	3.4%	4.9%	2.9%	6.2%	6.1%	5.2%	4.3%	7.6%	100%
Saint Paul	53.5%	4.8%	4.3%	5.4%	2.9%	2.6%	4.9%	4.3%	3.8%	7.5%	100%
Southeast Hennepin	55.7%	3.6%	2.8%	3.9%	4.5%	4.7%	5.1%	4.8%	4.8%	10.1%	100%
Southwest Hennepin	67.2%	1.8%	2.1%	3.3%	3.3%	3.3%	3.4%	3.5%	3.9%	8.3%	100%
Suburban Ramsey	53.7%	4.1%	4.0%	5.1%	5.7%	2.6%	5.1%	4.6%	4.1%	7.9%	100%
Washington	61.9%	2.6%	3.5%	2.0%	5.2%	4.9%	4.5%	3.7%	3.2%	2.5%	100%
Metro	58.1%	3.4%	3.7%	4.9%	5.4%	5.2%	4.7%	4.1%	3.7%	%6.9	100%
Statewide	62.1%	4.0%	4.5%	5.2%	5.1%	4.5%	3.9%	3.2%	2.7%	4.9%	100%

3.4 Net Tax

Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Over \$4,500	4.6%	%8.9	5.3%	2.2%	2.7%	2.2%	3.5%	%8.9	1.1%	3.9%	4.6%	%6.9	26.7%	14.4%	25.3%	17.2%	19.1%	26.3%	41.1%	16.0%	19.9%	20.4%	13.1%
\$4,000- \$4,500	1.7%	3.5%	2.9%	1.1%	1.0%	1.2%	1.8%	2.7%	0.7%	1.9%	2.1%	3.6%	7.4%	%0.9	4.9%	4.8%	3.5%	5.4%	7.6%	5.8%	6.4%	5.5%	4.0%
\$3,500- \$4,000	2.3%	4.7%	4.0%	1.6%	1.6%	1.7%	2.5%	4.0%	1.1%	2.7%	3.0%	5.2%	%9 ′′ L	7.5%	% 2.9	6.4%	4.2%	7.2%	8.2%	7.5%	7.9%	%8.9	5.1%
\$3,000-	3.3%	%9.9	6.4%	2.9%	2.4%	3.1%	4.0%	5.5%	1.8%	4.1%	4.5%	7.6%	9.3%	%8.6	8.4%	8.8%	5.5%	8.6	8.0%	9.5%	%9.6	8.7%	%8.9
\$2,500- \$3,000	5.3%	11.0%	10.9%	2.0%	4.5%	5.1%	7.0%	8.2%	3.2%	6.5 %	7.3%	13.6%	11.5%	13.9%	10.1%	14.9%	8.8%	11.4%	7.5%	12.8%	13.1%	12.0%	%6.6
\$2,000- \$2,500	8.7%	16.7%	14.5%	9.2%	8.5%	8.7%	11.7%	12.8%	2.9%	11.3%	11.7%	21.0%	12.7%	14.8%	11.4%	15.8%	13.6%	11.3%	8.9%	15.2%	13.5%	14.2%	13.0%
\$1,500- \$2,000	13.2%	19.7%	18.7%	15.3%	15.1%	14.6%	17.4%	17.8%	11.6%	16.2%	16.5%	19.7%	12.5%	15.2%	13.1%	15.1%	16.0%	12.7%	8.6%	14.8%	14.5%	14.4%	15.4%
\$1,000- \$1,500	18.8%	18.2%	18.4%	22.4%	22.3%	20.7%	22.5%	20.1%	20.7%	21.5%	20.2%	15.2%	8.1%	11.6%	10.9%	10.9%	16.0%	8.8%	6.3%	11.3%	10.3%	11.0%	15.3%
\$500- \$1,000	21.0%	9.4%	12.3%	26.3%	25.6%	25.1%	20.2%	16.4%	32.8%	21.0%	18.9%	2.6%	3.2%	5.1%	7.1%	4.7%	10.0%	5.8%	3.0%	2.9%	3.7%	5.3%	11.6%
\$500 or less	21.2%	3.8%	6.4%	14.0%	16.3%	17.6%	9.3%	5.7%	21.2%	10.9%	11.1%	1.5%	1.1%	1.6%	2.2%	1.4%	3.2%	1.3%	0.7%	1.3%	1.1%	1.5%	%0'9
	Arrowhead	Central	East Central	Minnesota Valley	North Central	Northwest/Headwaters	South Central	Southeast	Southwest	West Central	Greater Minnesota	Anoka	Carver/Scott	Dakota	Minneapolis	North Hennepin	Saint Paul	Southeast Hennepin	Southwest Hennepin	Suburban Ramsey	Washington	Metro	Statewide

3.5 Effective Tax Rate

	0.15% or less	0.15%-	0.30%-	0.45%-	0.60%-	0.75%-	0.90%-	1.05%-	1.20%-	Over 1,35%	Total
Arrowhead	2.2%	3.5%	8.3%	10.4%	14.1%	14.3%	13.7%	11.1%	10.4%	12.0%	100%
Central	1.2%	1.1%	2.4%	3.7%	7.4%	12.4%	17.4%	17.6%	18.4%	18.5%	100%
East Central	1.4%	1.2%	2.7%	3.2%	%9.9	11.8%	14.6%	15.7%	17.9%	25.0%	100%
Minnesota Valley	1.4%	1.3%	2.6%	5.4%	10.2%	14.7%	17.0%	16.8%	10.7%	19.8%	100%
North Central	7.6%	3.5%	7.2%	14.3%	17.0%	16.8%	13.5%	12.0%	7.8%	5.4%	100%
Northwest/Headwaters	1.9%	1.6%	2.9%	5.3%	12.5%	18.6%	%9.61	15.5%	%8.6	12.2%	100%
South Central	1.2%	1.1%	2.2%	4.4%	8.5%	11.3%	17.7%	17.2%	15.1%	21.3%	100%
Southeast	%6:0	%6:0	2.2%	3.4%	7.0%	12.3%	17.0%	17.9%	16.2%	22.3%	100%
Southwest	1.2%	1.1%	2.3%	7.3%	11.7%	14.3%	15.5%	19.8%	11.6%	15.2%	100%
West Central	1.5%	1.9%	3.6%	8.0%	16.1%	21.9%	18.6%	11.6%	10.3%	%9.9	100%
Greater Minnesota	1.5%	1.7%	3.7%	6.1%	10.5%	14.3%	16.5%	15.5%	13.7%	16.6%	100%
Anoka	0.1%	1.2%	2.5%	4.2%	10.5%	12.7%	14.0%	32.7%	16.5%	2.6%	100%
Carver/Scott	0.4%	0.5%	1.5%	2.9%	7.0%	%1.6	11.3%	15.8%	29.5%	21.3%	100%
Dakota	%9.0	%8.0	1.8%	3.7%	6.5%	12.2%	13.2%	29.8%	22.4%	%0.9	100%
Minneapolis	0.3%	%6:0	2.6%	3.2%	6.4%	%6.6	10.6%	6.5%	12.5%	44.0%	100%
North Hennepin	0.4%	%9.0	1.9%	7.6%	6.1%	11.3%	10.8%	9.5%	16.8%	40.4%	100%
Saint Paul	0.4%	1.1%	3.0%	3.0%	4.5%	10.1%	10.9%	6.5%	11.5%	46.1%	100%
Southeast Hennepin	0.4%	0.5%	1.8%	3.1%	7.9%	10.7%	10.4%	%9.6	23.4%	32.2%	100%
Southwest Hennepin	0.2%	0.4%	1.5%	2.6%	7.2%	8.3%	8.3%	12.7%	42.6%	16.2%	100%
Suburban Ramsey	0.4%	0.5%	1.8%	2.8%	7.2%	10.9%	11.3%	14.2%	18.0%	33.0%	100%
Washington	0.4%	%6.0	1.9%	4.1%	9.1%	12.6%	16.2%	22.4%	12.5%	19.9%	100%
Metro	0.4%	0.8%	2.0%	3.3%	7.8%	11.0%	11.9%	18.0%	20.6%	24.2%	100%
Statewide	%6:0	1.2%	2.8%	4.6%	%0.6	12.5%	14.0%	16.9%	17.4%	20.7%	100%

3.6 Homestead Income

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	0.7-0.9	7.0-8.0	8.0-9.0	8.0-9.0 Over 9.0	Total
Arrowhead	12.7%	34.6%	23.4%	11.5%	%0.9	3.4%	2.1%	1.4%	1.0%	4.0%	100%
Central	2.9%	34.2%	29.9%	13.2%	6.1%	3.2%	2.0%	1.3%	0.8%	3.5%	100%
East Central	2.6%	31.8%	28.8%	13.8%	7.1%	3.8%	2.3%	1.6%	1.0%	4.3%	100%
Minnesota Valley	17.3%	39.0%	21.4%	9.5%	4.5%	2.5%	1.4%	%6.0	0.7%	2.9%	100%
North Central	8.5%	29.6%	23.9%	13.2%	7.5%	4.8%	3.0%	2.0%	1.4%	6.1%	100%
Northwest/Headwaters	15.8%	36.3%	22.0%	10.1%	5.2%	3.1%	1.9%	1.2%	0.8%	3.6%	100%
South Central	12.8%	36.8%	25.0%	11.0%	5.2%	2.7%	1.7%	1.0%	0.7%	3.1%	100%
Southeast	9.3%	37.8%	26.9%	11.5%	5.4%	2.9%	1.7%	1.1%	0.7%	2.8%	100%
Southwest	23.5%	40.0%	18.4%	7.7%	3.7%	2.0%	1.1%	%8.0	0.5%	2.3%	100%
West Central	9.3%	30.9%	25.5%	13.4%	%8.9	4.1%	2.6%	1.7%	1.1%	4.6%	100%
Greater Minnesota	10.7%	35.1%	25.5%	11.8%	2.8%	3.3%	2.0%	1.3%	%6.0	3.6%	100%
Anoka	3.7%	27.2%	32.6%	16.3%	%9·L	3.9%	2.4%	1.5%	1.0%	3.9%	100%
Carver/Scott	4.9%	28.6%	32.1%	15.4%	7.0%	3.6%	2.1%	1.4%	%6.0	4.0%	100%
Dakota	4.3%	28.5%	32.6%	15.6%	7.2%	3.7%	2.2%	1.4%	%6.0	3.8%	100%
Minneapolis	4.5%	24.7%	26.9%	15.6%	8.5%	5.1%	3.2%	2.2%	1.7%	7.8%	100%
North Hennepin	4.0%	29.8%	31.1%	15.0%	7.4%	3.9%	2.3%	1.5%	1.0%	4.1%	100%
Saint Paul	2.8%	30.0%	27.3%	14.7%	%9 ′′ <i>L</i>	4.1%	7.6%	1.6%	1.1%	5.1%	100%
Southeast Hennepin	5.5%	26.3%	27.9%	15.4%	8.0%	4.8%	3.0%	1.9%	1.3%	2.9%	100%
Southwest Hennepin	7.0%	26.5%	28.0%	14.7%	7.8%	4.2%	2.7%	1.9%	1.2%	%0.9	100%
Suburban Ramsey	5.2%	29.1%	30.2%	15.0%	7.4%	4.0%	2.4%	1.5%	1.1%	4.2%	100%
Washington	5.2%	26.6%	31.8%	15.9%	%9 ′′ L	4.1%	2.2%	1.5%	1.0%	4.3%	100%
Metro	4.9%	27.7%	30.4%	15.4%	7.6%	4.1%	2.5%	1.6%	1.1%	4.8%	100%
Statewide	7.6%	31.1%	28.1%	13.8%	%8.9	3.7%	2.2%	1.5%	1.0%	4.3%	100%

3.8 Burden After PTR

	0.0%-	1.0%-	2.0%-	3.0%-	4.0%-	5.0%-	6.0%- 7.0%	7.0%-	8.0%-	Over 9.0%	Total
Arrowhead	22.4%	28.9%	28.0%	10.6%	3.8%	1.7%	1.0%	0.7%	0.5%	2.4%	100%
Central	5.2%	24.1%	45.0%	15.3%	4.6%	1.9%	%6.0	0.5%	0.4%	2.1%	100%
East Central	2.5%	19.8%	41.4%	17.9%	6.4%	2.9%	1.4%	%6.0	0.5%	3.3%	100%
Minnesota Valley	16.7%	36.5%	30.9%	8.5%	2.8%	1.2%	0.7%	0.5%	0.3%	1.9%	100%
North Central	15.9%	34.9%	29.9%	9.5%	3.7%	1.7%	1.1%	%9.0	0.4%	7.6%	100%
Northwest/Headwaters	18.8%	35.1%	27.4%	%9.6	3.3%	1.7%	1.0%	0.5%	0.4%	2.2%	100%
South Central	10.5%	31.3%	37.3%	11.6%	3.9%	1.7%	%6.0	0.5%	0.3%	2.0%	100%
Southeast	7.7%	29.0%	39.8%	13.5%	4.3%	1.8%	1.0%	%9.0	0.4%	1.9%	100%
Southwest	24.0%	40.8%	23.4%	5.7%	2.2%	1.0%	%9 '0	0.4%	0.3%	1.7%	100%
West Central	12.7%	33.0%	33.1%	11.3%	3.8%	1.8%	1.0%	%9.0	0.4%	2.3%	100%
Greater Minnesota	12.5%	29.9%	35.5%	12.1%	4.1%	1.8%	1.0%	%9.0	0.4%	2.2%	100%
Anoka	2.9%	19.2%	49.1%	17.5%	2.0%	2.0%	1.1%	%9.0	0.4%	2.2%	100%
Carver/Scott	3.3%	15.8%	42.0%	22.4%	7.8%	3.1%	1.5%	%8.0	0.5%	2.8%	100%
Dakota	3.8%	19.9%	46.0%	18.7%	5.4%	2.1%	1.1%	%9.0	0.4%	2.2%	100%
Minneapolis	7.6%	12.9%	33.4%	22.4%	10.6%	5.4%	3.0%	1.9%	1.3%	6.5%	100%
North Hennepin	2.3%	13.1%	43.7%	23.2%	8.2%	3.2%	1.5%	%6'0	%9.0	3.2%	100%
Saint Paul	3.1%	16.5%	37.0%	20.1%	8.9%	4.5%	2.5%	1.5%	1.0%	4.8%	100%
Southeast Hennepin	3.4%	13.8%	36.5%	22.9%	%6.6	4.4%	2.2%	1.4%	%6.0	4.5%	100%
Southwest Hennepin	4.4%	16.5%	34.2%	21.9%	6.5%	4.2%	2.3%	1.3%	%6'0	4.7%	100%
Suburban Ramsey	3.1%	15.2%	42.1%	22.4%	7.7%	3.2%	1.6%	%6.0	%9.0	3.2%	100%
Washington	4.1%	18.0%	43.4%	20.4%	%1.9	7.6%	1.1%	0.7%	0.5%	2.5%	100%
Metro	3.3%	16.4%	41.4%	20.9%	7.7%	3.3%	1.7%	1.0%	0.7%	3.5%	100%
Statewide	7.5%	22.6%	38.7%	16.9%	%0.9	2.6%	1.4%	%8.0	%9:0	2.9%	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 "\$90,000 or more" while Metro Area regions have separate ranges for "\$90,000 to \$125,000" and "\$125,000 or more."

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 "less than \$10,000" 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 2017. 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 "less than \$10,000" 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 2017.

4.1 Greater Minnesota – Median Burden by Income

Homestead Income	Before PTR	After PTR	Homestead Income	Before PTR	After PTR
Arro	whead		South (Central	
\$10,000 - \$30,000	3.4%	2.3%	\$10,000 - \$30,000	5.0%	2.8%
\$30,000 - \$45,000	2.6%	2.2%	\$30,000 - \$45,000	3.4%	2.5%
\$45,000 - \$65,000	2.2%	2.0%	\$45,000 - \$65,000	2.7%	2.3%
\$65,000 - \$90,000	2.0%	1.9%	\$65,000 - \$90,000	2.3%	2.1%
\$90,000 or more	1.7%	1.7%	\$90,000 or more	1.9%	1.8%
Regional Median	2.1%	2.0%	Regional Median	2.4%	2.2%
Cer	ntral		Sout	heast	
\$10,000 - \$30,000	7.7%	3.5%	\$10,000 - \$30,000	5.7%	3.0%
\$30,000 - \$45,000	4.7%	3.0%	\$30,000 - \$45,000	3.8%	2.7%
\$45,000 - \$65,000	3.6%	2.6%	\$45,000 - \$65,000	3.0%	2.4%
\$65,000 - \$90,000	2.8%	2.4%	\$65,000 - \$90,000	2.5%	2.2%
\$90,000 or more	2.2%	2.1%	\$90,000 or more	2.0%	2.0%
Regional Median	2.8%	2.4%	Regional Median	2.6%	2.3%
East (Central		South	nwest	
\$10,000 - \$30,000	6.9%	3.4%	\$10,000 - \$30,000	3.1%	2.2%
\$30,000 - \$45,000	4.7%	3.0%	\$30,000 - \$45,000	2.0%	1.9%
\$45,000 - \$65,000	3.7%	2.7%	\$45,000 - \$65,000	1.7%	1.6%
\$65,000 - \$90,000	3.0%	2.5%	\$65,000 - \$90,000	1.5%	1.4%
\$90,000 or more	2.3%	2.3%	\$90,000 or more	1.3%	1.2%
Regional Median	3.1%	2.6%	Regional Median	1.7%	1.6%
Minneso	ota Valley		West C	Central	
\$10,000 - \$30,000	3.9%	2.5%	\$10,000 - \$30,000	4.7%	2.7%
\$30,000 - \$45,000	2.7%	2.2%	\$30,000 - \$45,000	3.1%	2.4%
\$45,000 - \$65,000	2.2%	2.0%	\$45,000 - \$65,000	2.6%	2.2%
\$65,000 - \$90,000	1.9%	1.8%	\$65,000 - \$90,000	2.2%	2.0%
\$90,000 or more	1.6%	1.6%	\$90,000 or more	1.8%	1.8%
Regional Median	2.1%	1.9%	Regional Median	2.3%	2.1%
North	Central		Greater N	/linnesota	
\$10,000 - \$30,000	4.0%	2.5%	\$10,000 - \$30,000	4.8%	2.8%
\$30,000 - \$45,000	2.8%	2.2%	\$30,000 - \$45,000	3.3%	2.5%
\$45,000 - \$65,000	2.3%	2.1%	\$45,000 - \$65,000	2.8%	2.3%
\$65,000 - \$90,000	1.9%	1.9%	\$65,000 - \$90,000	2.3%	2.1%
\$90,000 or more	1.6%	1.6%	\$90,000 or more	1.9%	1.9%
Regional Median	2.2%	2.0%	Regional Median	2.4%	2.2%
Northwest	/Headwater	S	State	ewide	
\$10,000 - \$30,000	3.6%	2.5%	\$10,000 - \$30,000	6.9%	3.4%
\$30,000 - \$45,000	2.4%	2.1%	\$30,000 - \$45,000	4.6%	2.9%
\$45,000 - \$65,000	2.1%	2.0%	\$45,000 - \$65,000	3.6%	2.6%
\$65,000 - \$90,000	1.9%	1.8%	\$65,000 - \$90,000	3.0%	2.5%
\$90,000 or more	1.5%	1.5%	\$90,000 or more	2.3%	2.3%
Regional Median	2.0%	1.9%	Statewide Median	2.9%	2.5%

4.2 Metro – Median Burden by Income

Homestead Income	Before PTR	After PTR	Homestead Income	Before PTR	After PTR
An	oka		Southeast	Hennepin	
\$10,000 - \$45,000	6.7%	3.5%	\$10,000 - \$45,000	8.6%	4.1%
\$45,000 - \$65,000	4.0%	2.8%	\$45,000 - \$65,000	5.2%	3.2%
\$65,000 - \$90,000	3.1%	2.5%	\$65,000 - \$90,000	4.0%	2.9%
\$90,000 - \$125,000	2.5%	2.4%	\$90,000 - \$125,000	3.3%	2.9%
\$125,000 or more	1.9%	1.9%	\$125,000 or more	2.4%	2.4%
Regional Median	3.0%	2.5%	Regional Median	3.5%	2.9%
Carve	r/Scott		Southwest	Hennepin	
\$10,000 - \$45,000	7.9%	3.9%	\$10,000 - \$45,000	9.1%	4.4%
\$45,000 - \$65,000	4.7%	3.0%	\$45,000 - \$65,000	5.5%	3.3%
\$65,000 - \$90,000	3.7%	2.8%	\$65,000 - \$90,000	4.3%	3.0%
\$90,000 - \$125,000	3.1%	2.7%	\$90,000 - \$125,000	3.6%	3.1%
\$125,000 or more	2.3%	2.3%	\$125,000 or more	2.4%	2.4%
Regional Median	3.1%	2.7%	Regional Median	3.2%	2.9%
Dal	kota		Suburbar	n Ramsey	
\$10,000 - \$45,000	6.7%	3.5%	\$10,000 - \$45,000	7.6%	3.8%
\$45,000 - \$65,000	4.2%	2.8%	\$45,000 - \$65,000	4.7%	3.0%
\$65,000 - \$90,000	3.4%	2.6%	\$65,000 - \$90,000	3.7%	2.8%
\$90,000 - \$125,000	2.8%	2.6%	\$90,000 - \$125,000	3.0%	2.7%
\$125,000 or more	2.1%	2.1%	\$125,000 or more	2.2%	2.2%
Regional Median	2.9%	2.5%	Regional Median	3.3%	2.7%
Minne	eapolis		Washi	ngton	
\$10,000 - \$45,000	8.3%	4.2%	\$10,000 - \$45,000	7.4%	3.7%
\$45,000 - \$65,000	4.9%	3.1%	\$45,000 - \$65,000	4.4%	2.9%
\$65,000 - \$90,000	4.0%	2.9%	\$65,000 - \$90,000	3.5%	2.7%
\$90,000 - \$125,000	3.3%	2.9%	\$90,000 - \$125,000	2.9%	2.6%
\$125,000 or more	2.6%	2.5%	\$125,000 or more	2.1%	2.1%
Regional Median	3.8%	3.0%	Regional Median	3.0%	2.6%
North F	lennepin		Me	tro	
\$10,000 - \$45,000	7.9%	3.8%	\$10,000 - \$45,000	7.5%	3.8%
\$45,000 - \$65,000	4.8%	3.0%	\$45,000 - \$65,000	4.5%	3.0%
\$65,000 - \$90,000	3.7%	2.8%	\$65,000 - \$90,000	3.6%	2.7%
\$90,000 - \$125,000	2.9%	2.6%	\$90,000 - \$125,000	3.0%	2.7%
\$125,000 or more	2.3%	2.3%	\$125,000 or more	2.2%	2.2%
Regional Median	3.4%	2.8%	Regional Median	3.2%	2.7%
Sain	t Paul		State	wide	
\$10,000 - \$45,000	6.6%	3.5%	\$10,000 - \$45,000	5.3%	3.1%
\$45,000 - \$65,000	4.1%	2.8%	\$45,000 - \$65,000	3.6%	2.6%
\$65,000 - \$90,000	3.3%	2.6%	\$65,000 - \$90,000	3.0%	2.5%
\$90,000 - \$125,000	2.9%	2.6%	\$90,000 - \$125,000	2.6%	2.4%
\$125,000 or more	2.5%	2.4%	\$125,000 or more	2.1%	2.1%
Regional Median	3.6%	2.8%	Statewide Median	2.9%	2.5%

4.3 Greater Minnesota – Burdens Greater than 5% by Income

Homestead	Homestead	Befo	re PTR	Afte	r PTR
Income	Count	Count	Percent	Count	Percent
		Arrowhead			
Less than \$10,0000	2,140				
\$10,000 - \$30,000	12,751	4,607	36.1%	2,128	16.7%
\$30,000 - \$45,000	12,179	2,482	20.4%	746	6.1%
\$45,000 - \$65,000	16,473	1,779	10.8%	527	3.2%
\$65,000 - \$90,000	16,745	990	5.9%	360	2.1%
\$90,000 or more	28,040	595	2.1%	419	1.5%
Region Total	88,328	11,966	13.5%	5,474	6.2%
		Central			
Less than \$10,0000	1,181				
\$10,000 - \$30,000	7,520	5,699	75.8%	2,166	28.8%
\$30,000 - \$45,000	10,019	4,371	43.6%	1,136	11.3%
\$45,000 - \$65,000	16,412	3,128	19.1%	742	4.5%
\$65,000 - \$90,000	20,689	1,336	6.5%	430	2.1%
\$90,000 or more	45,744	566	1.2%	356	0.8%
Region Total	101,565	16,227	16.0%	5,804	5.7%
		East Central			
Less than \$10,0000	761				
\$10,000 - \$30,000	4,778	3,196	66.9%	1,434	30.0%
\$30,000 - \$45,000	5,051	2,294	45.4%	700	13.9%
\$45,000 - \$65,000	7,658	1,866	24.4%	548	7.2%
\$65,000 - \$90,000	8,371	824	9.8%	262	3.1%
\$90,000 or more	14,306	291	2.0%	185	1.3%
Region Total	40,925	9,161	22.4%	3,707	9.1%
440,000		linnesota Vall	ley		
Less than \$10,0000	806	1.010	00.50/	704	4.504
\$10,000 - \$30,000	5,047	1,943	38.5%	731	14.5%
\$30,000 - \$45,000	5,407	941	17.4%	230	4.3%
\$45,000 - \$65,000	7,415	504	6.8%	142	1.9%
\$65,000 - \$90,000	8,138	222	2.7%	73	0.9%
\$90,000 or more	12,404	101	0.8%	79	0.6%
Region Total	39,217	4,385	11.2%	1,790	4.6%
L th \$10,000	1 1 1 0	North Centra	l l		
Less than \$10,0000	1,149	2 (22	20.707	1 100	1/ /0/
\$10,000 - \$30,000	6,797	2,622	38.6%	1,130	16.6%
\$30,000 - \$45,000	6,404	1,123	17.5%	327	5.1%
\$45,000 - \$65,000	7,978	665	8.3%	236	3.0%
\$65,000 - \$90,000	7,836	283	3.6%	114	1.5%
\$90,000 or more	11,345	177 5 700	1.6%	139	1.2%
Region Total	41,509	5,790	13.9%	2,687	6.5%
Loca than \$10,0000		thwest/Headw	aters		
Less than \$10,0000	968 5 227	1 05/	35.4%	907	17 10/
\$10,000 - \$30,000	5,237	1,854		897	17.1%
\$30,000 - \$45,000 \$45,000 - \$65,000	5,140 6,610	790 528	15.4% 8.0%	288 177	5.6% 2.7%
\$65,000 - \$90,000	6,610 7,029	211	3.0%	87	1.2%
\$90,000 or more	10,880	68	0.6%	49	0.5%
Region Total	35,864	4,166	11.6%	2,090	5.8%
Region rolar	33,004	4, 100	11.070	2,090	5.6%

Homestead	Homestead	Befor	e PTR	After	PTR
Income	Count	Count	Percent	Count	Percent
		South Central			
Less than \$10,0000	980				
\$10,000 - \$30,000	6,302	3,128	49.6%	1,230	19.5%
\$30,000 - \$45,000	7,136	1,640	23.0%	459	6.4%
\$45,000 - \$65,000	10,203	1,130	11.1%	279	2.7%
\$65,000 - \$90,000	11,021	465	4.2%	152	1.4%
\$90,000 or more	18,600	181	1.0%	101	0.5%
Region Total	54,242	7,410	13.7%	2,940	5.4%
		Southeast			
Less than \$10,0000	1,701				
\$10,000 - \$30,000	11,586	6,674	57.6%	2,676	23.1%
\$30,000 - \$45,000	14,141	4,190	29.6%	1,195	8.5%
\$45,000 - \$65,000	20,699	2,816	13.6%	859	4.1%
\$65,000 - \$90,000	23,253	1,419	6.1%	490	2.1%
\$90,000 or more	49,418	671	1.4%	446	0.9%
Region Total	120,798	17,336	14.4%	6,972	5.8%
		Southwest			
Less than \$10,0000	627				
\$10,000 - \$30,000	4,028	989	24.6%	450	11.2%
\$30,000 - \$45,000	3,941	302	7.7%	110	2.8%
\$45,000 - \$65,000	4,995	157	3.1%	53	1.1%
\$65,000 - \$90,000	4,986	56	1.1%	23	0.5%
\$90,000 or more	7,304	30	0.4%	17	0.2%
Region Total	25,881	1,992	7.7%	1,022	3.9%
		West Central			
Less than \$10,0000	1,111				
\$10,000 - \$30,000	6,600	3,116	47.2%	1,348	20.4%
\$30,000 - \$45,000	7,029	1,609	22.9%	487	6.9%
\$45,000 - \$65,000	9,988	1,081	10.8%	325	3.3%
\$65,000 - \$90,000	11,026	513	4.7%	195	1.8%
\$90,000 or more	19,180	255	1.3%	173	0.9%
Region Total	54,934	7,491	13.6%	3,297	6.0%
		reater Minneso	ta		
Less than \$10,0000	11,424		47.00/		00.104
\$10,000 - \$30,000	70,646	33,828	47.9%	14,190	20.1%
\$30,000 - \$45,000	76,447	19,742	25.8%	5,678	7.4%
\$45,000 - \$65,000	108,431	13,654	12.6%	3,888	3.6%
\$65,000 - \$90,000	119,094	6,319	5.3%	2,186	1.8%
\$90,000 or more	217,221	2,935	1.4%	1,964	0.9%
Greater MN Total	603,263	85,924	14.2%	35,783	5.9%
		Statewide			
Less than \$10,000	19,661	70.010	/ C CC/	00.000	00.00
\$10,000 - \$30,000	115,585	73,868	63.9%	33,303	28.8%
\$30,000 - \$45,000	133,775	58,740	43.9%	17,554	13.1%
\$45,000 - \$65,000	203,291	50,354	24.8%	14,399	7.1%
\$65,000 - \$90,000	237,319	27,486	11.6%	10,366	4.4%
\$90,000 or more	597,362	21,780	3.6%	16,691	2.8%
Total	1,306,993	249,817	19.1%	107,744	8.2%

4.4 Metro – Burdens Greater than 5% by Income

Homestead	Homestead	Before PTR		Afte	After PTR			
Income	Count	Count	Percent	Count	Percent			
		Anoka						
Less than \$10,0000	872							
\$10,000 - \$45,000	14,074	10,765	76.5%	3,407	24.2%			
\$45,000 - \$65,000	14,473	3,158	21.8%	774	5.3%			
\$65,000 - \$90,000	18,003	1,139	6.3%	364	2.0%			
\$90,000 - \$125,000	20,168	415	2.1%	253	1.3%			
\$125,000 or more	23,183	92	0.4%	90	0.4%			
Region Total	90,773	16,436	18.1%	5,687	6.3%			
		Carver/Scott						
Less than \$10,0000	525							
\$10,000 - \$45,000	6,117	4,955	81.0%	1,917	31.3%			
\$45,000 - \$65,000	6,707	2,832	42.2%	803	12.0%			
\$65,000 - \$90,000	9,450	1,986	21.0%	783	8.3%			
\$90,000 - \$125,000	13,229	1,199	9.1%	757	5.7%			
\$125,000 or more	25,427	563	2.2%	537	2.1%			
Region Total	61,455	12,054	19.6%	5,294	8.6%			
.5	, , , , , ,	Dakota						
Less than \$10,0000	934	Danota						
\$10,000 - \$45,000	13,195	9,294	70.4%	3,300	25.0%			
\$45,000 - \$65,000	13,775	4,221	30.6%	1,013	7.4%			
\$65,000 - \$90,000	17,734	2,211	12.5%	693	3.9%			
\$90,000 - \$125,000	22,707	880	3.9%	507	2.2%			
\$125,000 or more	36,172	180	0.5%	176	0.5%			
Region Total	104,517	17,709	16.9%	6,537	6.3%			
rtogrom rotar	10 1/0 17	Minneapolis	10.770	0,007	0.070			
Less than \$10,0000	1,399	Millicapolis						
\$10,000 - \$45,000	13,029	10,149	77.9%	4,883	37.5%			
\$45,000 - \$65,000	9,326	4,444	47.7%	1,633	17.5%			
\$65,000 - \$90,000	10,727	2,975	27.7%	1,383	12.9%			
\$90,000 - \$125,000	11,388	1,835	16.1%	1,338	11.7%			
\$125,000 or more	20,317	1,494	7.4%	1,486	7.3%			
Region Total	66,186	22,277	33.7%	11,983	18.1%			
Region Fotal				11,703	10.176			
North Hennepin Less than \$10,0000 783								
\$10,000 - \$45,000	11,110	9,381	84.4%	3,321	29.9%			
\$45,000 - \$65,000	10,698	4,702	44.0%	1,178	11.0%			
\$65,000 - \$90,000	13,259		16.3%	750	5.7%			
\$90,000 - \$125,000	15,070	2,159 1,031	6.8%	564				
		324		313	3.7%			
\$125,000 or more	21,558		1.5% 25.3%		1.5%			
Region Total	72,478	18,368	25.3%	6,852	9.5%			
Loca than \$10,0000	OFF	Saint Paul						
Less than \$10,0000 \$10,000 - \$45,000	955 11,339	7 000	70.5%	2 2/12	20 60/			
		7,989 2,645		3,243	28.6%			
\$45,000 - \$65,000	8,557 9,962	· ·	30.9%	923 720	10.8%			
\$65,000 - \$90,000	8,862 9,460	1,607 1 121	18.1%	730 924	8.2%			
\$90,000 - \$125,000	8,469	1,131	13.4%	824	9.7%			
\$125,000 or more	12,612	787	6.2%	778 7.210	6.2%			
Region Total	50,794	15,103	29.7%	7,318	14.4%			

Homestead	Homestead	Before PTR		After	After PTR						
Income	Count	Count	Percent	Count	Percent						
Southeast Hennepin											
Less than \$10,0000	748										
\$10,000 - \$45,000	9,893	7,975	80.6%	3,351	33.9%						
\$45,000 - \$65,000	8,376	4,594	54.8%	1,260	15.0%						
\$65,000 - \$90,000	10,127	2,471	24.4%	1,018	10.1%						
\$90,000 - \$125,000	11,871	1,571	13.2%	1,107	9.3%						
\$125,000 or more	22,825	1,181	5.2%	1,166	5.1%						
Region Total	63,840	18,532	29.0%	8,611	13.5%						
	Sout	hwest Henne	pin								
Less than \$10,0000	791										
\$10,000 - \$45,000	6,777	5,497	81.1%	2,714	40.0%						
\$45,000 - \$65,000	6,153	3,464	56.3%	1,295	21.0%						
\$65,000 - \$90,000	8,143	2,900	35.6%	1,227	15.1%						
\$90,000 - \$125,000	11,054	1,954	17.7%	1,388	12.6%						
\$125,000 or more	33,275	1,590	4.8%	1,577	4.7%						
Region Total	66,193	16,191	24.5%	8,959	13.5%						
		urban Rams	e y								
Less than \$10,0000	606										
\$10,000 - \$45,000	9,038	7,020	77.7%	2,607	28.8%						
\$45,000 - \$65,000	8,553	3,618	42.3%	898	10.5%						
\$65,000 - \$90,000	10,581	1,928	18.2%	617	5.8%						
\$90,000 - \$125,000	12,387	877	7.1%	539	4.4%						
\$125,000 or more	18,076	455	2.5%	440	2.4%						
Region Total	59,241	14,496	24.5%	5,653	9.5%						
Washington											
Less than \$10,0000	624										
\$10,000 - \$45,000	7,695	6,013	78.1%	2,246	29.2%						
\$45,000 - \$65,000	8,242	3,022	36.7%	734	8.9%						
\$65,000 - \$90,000	11,339	1,791	15.8%	615	5.4%						
\$90,000 - \$125,000	14,238	971	6.8%	573	4.0%						
\$125,000 or more	26,115	315	1.2%	314	1.2%						
Region Total	68,253	12,727	18.6%	5,067	7.4%						
Metro											
Less than \$10,0000	8,237										
\$10,000 - \$45,000	102,267	79,038	77.3%	30,989	30.3%						
\$45,000 - \$65,000	94,860	36,700	38.7%	10,511	11.1%						
\$65,000 - \$90,000	118,225	21,167	17.9%	8,180	6.9%						
\$90,000 - \$125,000	140,581	11,864	8.4%	7,850	5.6%						
\$125,000 or more	239,560	6,981	2.9%	6,877	2.9%						
Metro Total	703,730	163,893	23.3%	71,961	10.2%						
		Statewide									
Less than \$10,000	19,661										
\$10,000 - \$45,000	249,360	132,608	53.2%	50,857	20.4%						
\$45,000 - \$65,000	203,291	50,354	24.8%	14,399	7.1%						
\$65,000 - \$90,000	237,319	27,486	11.6%	10,366	4.4%						
\$90,000 - \$125,000	254,440	14,232	5.6%	9,267	3.6%						
\$125,000 or more	342,922	7,548	2.2%	7,424	2.2%						
Total	1,306,993	249,817	19.1%	107,744	8.2%						