

# Staff Paper Series

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## REGIONAL TAX BASE SHARING

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## REGIONAL TAX BASE SHARING

### A. Background

A thorough study and analysis of the Weaver Bill (S. F. No. 10 - Extra Session, Laws of 1971) was undertaken. Relevant referenced Minnesota Statutes were retrieved and used to insure definitional accuracy. The Weaver Bill was reduced to a set of definitional terms and formulae to be used as the basis for data collection and collation. Consultations with the State Planning Agency Staff and Tax Commissioner Roemer and members of his staff were undertaken to insure agreement on methodology. Copies of the definitional terms and the resultant formulae are attached as Appendix items 1 and 2.

### B. Data Collection

Coordination with the State Tax Department and the Rapid Analysis Fiscal Tool (RAFT) staffs with respect to necessary data collection was initiated at the outset of the contract.

#### 1. Tax Department:

The authors met with Commissioner Roemer, Research Director Wallace Dahl and other staff of the Tax Department (April 24). Full cooperation was offered by the Commissioner. The department's file copies of the Abstracts of Assessment of Real Property for 1960, 1964, (1965 Adjustments), and 1970 were loaned to the contractors and data from these documents were keypunched under the direction of the authors by the Minnesota Analysis and Planning System (MAPS) staff. The department also provided copies of the Abstracts of Real and Personal Property Taxes levied for the relevant years. These data were also converted to machine readable form by MAPS. Tape based files have been created for use in this analysis and for future use by the State Planning Agency or other state agencies.

The Tax Department has also loaned the complete EARC card decks for 1969, 1970 and 1971 to the authors and a similar tape file has been created for use in Phase III of the contract (see below). A copy of the EARC data format is available from the Tax Department.

Although the contract called for the analysis of only the 80 out-state counties of Minnesota and its development regions, the files have been created for all 87 counties and Metropolitan Region data is included in the results.

#### 2. Rapid Analysis Fiscal Tool (RAFT) Data:

Early in the contract period the authors were provided with a listing of the data items that were to be available in machine readable form from RAFT.

The authors met with Tom Anding and members of the RAFT programming staff on June 9, 1972 to review the present status of the RAFT files. Arrangements were made to receive a tape copy of the RAFT data files, data dictionary, and format documentation. The tapes were obtained about two weeks later and efforts were under taken to analyze the files to determine their use for this study. From the authors point of view (our needs) there were large problems with the RAFT data files. They range from incomplete data sets to difficult coding problems which complicate the crosswalking of RAFT files into our tax-base sharing file (For example, the township codes in the RAFT file are based on random numbers, not on the Census or state agency codes. This meant an item by item hand tabulation in order to use the RAFT data).

3. Other Data Efforts:

- a. Utilizing MAPS 1960 and 1970 Census files necessary population data for all MCD's was extracted for use in the tax-base sharing file. An interpolation model for 1964 population data was written and used.
- b. With the thought that it might be of value in testing variations of a tax-base sharing scheme, the authors extracted from the Department of Economic Development "Community Profiles" series data relevant to governmental budget, population, and land area for each of the communities (193) in the published series. A tape file has been created and output from the file is available. No specific use of this file was made but it may prove of future analytical use.
- c. Detailed Levy data for 1970 and 1971 by each MCD (cities, villages, townships, and school districts) was needed to complete the Phase III analysis, (this data was not in the RAFT files). The contractors met with the State Auditor on August 21 in an effort to find a quick (and hopefully easy) solution to this problem. With the cooperation of the State Planning Agency and the Department of Administration the data was key-punched and, as with the other tape files, is now available for other users.

C. Data Analysis

1. Phase I - Pilot Test Region

A pilot test region was hypothesized and data for 1961, 1965, and 1970 for the test region and its constituent parts was prepared. The three counties in the pilot test region represent, respectively: a rapidly growing suburban county; an outstate county with relatively stable population which includes an urbanizing city; and an outstate county with a declining population trend. Relevant data for application of the Weaver Bill formulae were collected (and, in a number of cases, derived from associated data where primary data was not readily available); keypunching and a test program for analysis are complete. Figure 1 illustrates the pilot test region, as hypothesized, and Appendix 3 is a sample of

the resultant output.\*

2. Phase II - Aggregate Analysis 1960, 1964, 1970

The second phase of the Data Analysis was the collection, keypunching, creation of tape files of relevant data for each of the 87 counties and each of the Development Regions. Data are for the years 1960, 1964 and 1970. The data and the analysis are cast in the context of the region, the county, all cities and villages in the county, all townships in the county, and all school districts in the county. This phase reduced the data collection effort for 1960 and 1964 to manageable proportions and provides, because of the time span, an analysis of the effect of tax-base sharing on the "average" unit of government, by type of unit, in each county and region. The longer time span (as opposed to an annual span) permits the effect of tax base sharing to be made measurable and significant in terms of the absolute values involved.

A sample output summary for two counties in Region 2 is attached as Appendix 4. Alternative data analysis, using a 100 percent incremental commercial-industrial share (as compared with the 40 percent in the Weaver Bill) as one alternative and an analysis excluding school districts as a second alternative were made.\*

3. Phase III - Detailed Analysis 1969, 1971

The data collection and file creation effort described in item B, above, permitted data analysis for every "governmental unit" for the two year interval years 1969-1971 in a format similar to Phase II above.

The completed analysis includes the calculation of the effect of the application of the Weaver Bill (Senate File 10, Extra Session, Laws of 1971) on each of 876 municipalities, 1873 townships, 450 school districts and 87 counties. The law is applied at the regional level (each of the 12 Development Regions). The data show, for each of the governmental units, the impact on the tax levy and resultant mill rate for 1971 (payable in 1972) had the law been in effect as of 1969. Non tax base sharing data are included for comparison purposes. Appendix 5 contains the resultant output data for Region 2.

Analysis of the impact of this law is at best, uncertain. Over the two year period of analysis, the standard deviation of taxes paid with and without tax base sharing does not show consistent results.\*\*. In 7 of 12 regions municipal taxes increase in both mean and median; in 5 the opposite is true. (Taxes increase in 383 municipalities and decrease in 493).

In townships, again, 7 of the 12 regions show an increase in mean and median taxes and 1590 townships show increases and only 283 experience decrease in taxes.

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\*File copies of all data output were provided to the State Planning Agency

\*\*See Appendix 6

Comparisons of mill rate changes for each of the 3286 governmental units analyzed have been prepared. With very few exceptions (see below) it appears that a subjective conclusion is that the sheer cost of administering such a law in the non-metropolitan areas of the state would be in excess of the area-wide taxes collected for redistribution.

For ease in understanding, a sample calculation sheet showing the methodology for Ada, Minnesota is attached as Appendix 7. Calculations for 9 units in 3 different regions are summarized below.

Thief River Falls, a municipality with substantial commercial industrial growth, shows a municipal mill rate increase of 0.19%. The adjacent Goodridge School District benefits by a 0.54% mill rate decrease. North Township receives \$3.00 from the Area Wide Tax Base distribution.

In the case of power plant sites, the results are clearer. Monticello Township (the location of the plant site) experiences a 4.6 mill -- but 46% -- increase while the adjacent municipality of Monticello experiences a 2.79 (2.6%) mill reduction. The adjacent school district of Maple Lake also experiences a mill levy decrease of 4.44 mills (2.37%). Red Wing city, again because of a power plant site location, shows a roughly similar effect.

#### D. Summary and Conclusions

The results of the analysis suggest that there is a significant difference in the impact of this form of tax base sharing within metropolitan areas such as the 7-county Twin City region and outstate, predominately rural areas. The basic differences can be ascribed to a combination of two factors. One, the absolute size of the shared tax base created by a Weaver Bill type formula; and two, the absolute number of governmental units that "share" in these two types of regions.

Figure 2, below, illustrates the magnitude of these relationships. In the eleven outstate regions the "average" shared tax base per municipality at the end of the 1960-1970 period is \$12,820 (\$9789 over the 2 year 1969-71) period while it is \$886,062 in the metropolitan region (\$254,074 over the 1969-71 period). Stated another way the "average" impact is 26 to 69 times as great in the metropolitan region municipalities as it is in the rural regions -- and the Weaver Bill was designed to have a gradual impact in the metro-area.

In summary the results of the analysis suggest:

- a. The need for a cautious approach to implementation of the law, as presently constructed, outside of the metropolitan area.
- b. The possibility of excluding from any revised statute;
  - 1) Governmental units with fiscal capacities below some set standard such as the regional average fiscal capacity or even - fiscal capacities that are less than double the average fiscal capacity,

- 2) Sharing only specific commercial-industrial valuations (such as power plants)\*, and
  - 3) Sharing such valuations only among non-service units such as school districts.
- c. The need for the reporting, in consistent and defined fashion, of fiscal data in machine readable (or readily convertible to machine readable) format so that proposed statutes can be tested for effect prior to passage. The current delays in implementing S. F. 10 illustrate this need; the data acquisition and collation efforts necessary for this state-wide analysis--despite full and complete cooperation from the Tax Department staff, the State Auditor's staff, the Public Examiner's staff, and others--completely reinforces the need.
- d. Finally, the analysis suggests that tax base sharing, perhaps as outlined in b, above, might be implemented best at a state-wide level with the "proceeds" distributed to governmental units on the basis of specifically identified legislative fiscal objectives.

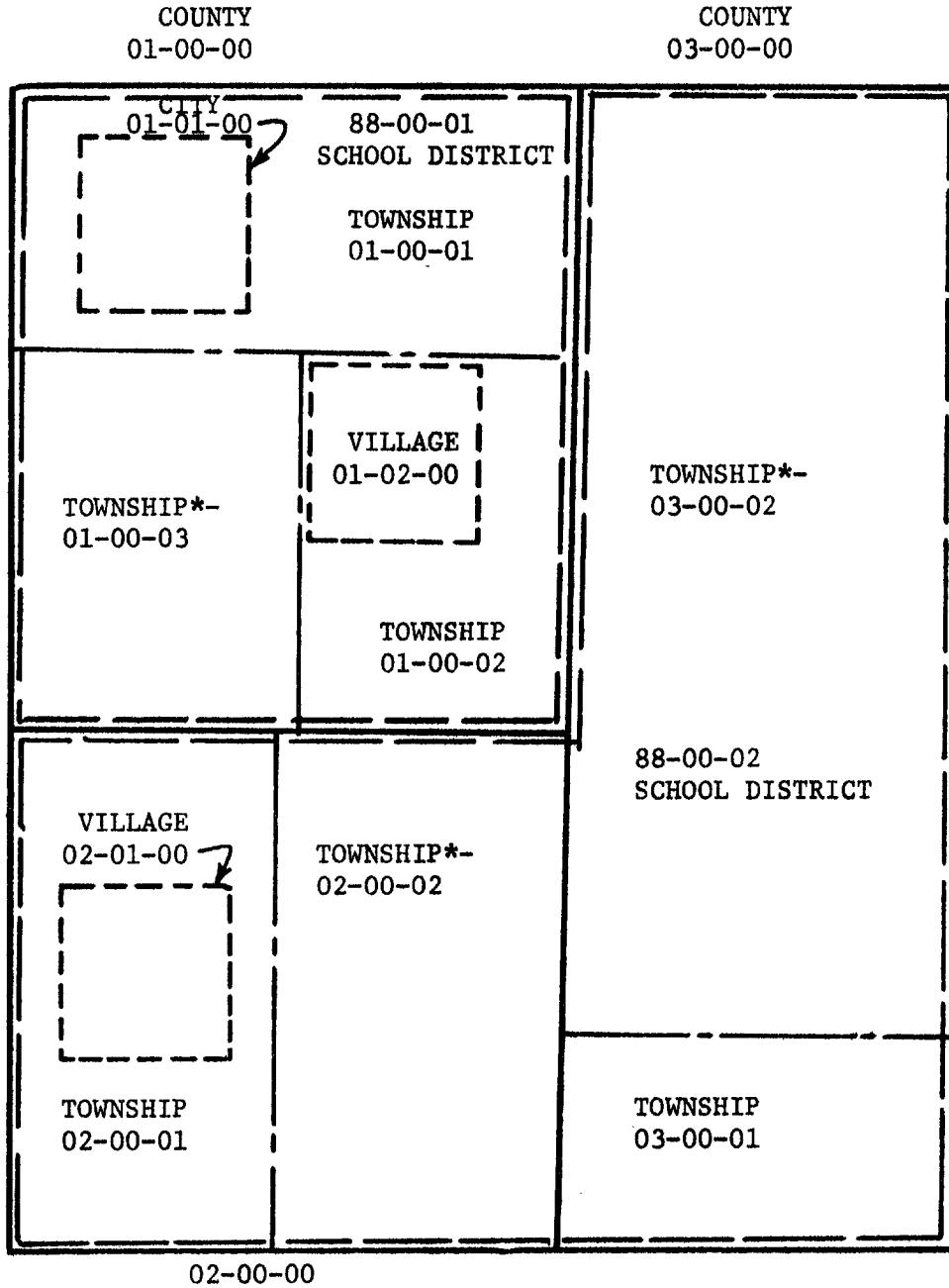
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\*This approach is suggested and reinforced by the fact that 61.3 percent of the new commercial-industrial valuation added in the eleven out-state regions during the 1969-71 period was power plant valuation.

Figure 1

TAX BASE SHARING

PILOT TEST REGIONS



- KEY
- COUNTY BOUNDARY
  - SCHOOL DISTRICT BOUNDARY
  - TOWNSHIP BOUNDARY
  - CITY OR VILLAGE BOUNDARY

\*=Includes all other Cities, Villages and Townships in the County.



Figure 2

Summary Tax Base Sharing Data

<u>Region Number</u>	<u>Area-wide Tax Base 1960-1970</u>		<u>Created over Period 1969-1971</u>		<u>Number of Units Sharing</u>
	<u>\$</u>	<u>% of Total</u>	<u>\$</u>	<u>% of Total</u>	
1	\$ 503,692	0.24	\$ 740,138	0.98	286
2	232,904	0.11	332,994	0.44	151
3	10,784,739	5.15	5,895,834	7.80	287
4	2,269,262	1.09	879,067	1.19	320
5	1,572,920	0.75	1,222,331	1.62	222
6W	142,752	0.07	107,913	0.14	131
6E	610,052	0.29	670,998	0.89	122
7	2,977,631	1.42	6,429,150	8.51	266
8	1,411,793	0.68	757,268	1.00	245
9	3,862,412	1.85	1,956,517	2.59	220
10	<u>8,348,972</u>	<u>3.99</u>	<u>5,972,567</u>	<u>7.90</u>	<u>302</u>
Out-state sub total	32,717,129	15.65	24,982,777	33.07	2552
11	<u>176,326,291</u>	<u>84.35</u>	<u>50,560,823</u>	<u>66.93</u>	<u>199</u>
State Total	\$209,043,420	100.00	\$75,543,600	100.00	2751

## Appendix 1

### Definitions and Symbols

m	=	Municipality i (city, village, borough, town, or township)
gu	=	Governmental Unit i (county, city, village, borough, town, school dist., or other taxing unit or body which levies advalorem taxes.
c	=	Commercial-Industrial real property
r	=	Residential real property
b	=	Base year (1960)
t	=	Time period or year J
n	=	Number of municipalities in the area
P	=	Population
V	=	Valuation - Actual Market Value, "true and full" of real property
AV	=	Assessed valuation of all real property
AVc	=	Assessed valuation of commercial-industrial property
AVr	=	Assessed valuation of residential real property
L	=	Tax levy
FCm	=	Fiscal capacity of each municipality
AFCm	=	Average fiscal capacity of each municipality
AWTB	=	Area wide tax base
INDEX	=	Area wide tax base distribution index for a municipality
AWTB <sub>t,m</sub>	=	Area wide tax base for (year t) attributable to (municipality i)
TV	=	Taxable value or (new) assessed valuation
TR	=	Taxable rate on all property except area wide tax base
TR <sub>AWTB</sub>	=	Taxable rate on area wide tax base

## Appendix 2

### Formulas

1.  $FC_m = V_m \div P_m$
2.  $AFC_m = \Sigma V_m \div \Sigma P_m$
3.  $AWTB = \Sigma (AV_{c,t} - AV_{c,b}) \div 2.5$
4.  $INDEX = P_m (AFC_m \div FC_m) 2.0, \text{ if } INDEX < P_m, INDEX = P_m$
5.  $AWTB_{m,t} = (INDEX_{m,t} \div \Sigma INDEX_t) AWTB$
- 6.a  $TV_{m,t} = AV_{m,t} - (\Delta AV_{c,t} \times .40) + AWTB_{m,t}$
- 6.b  $TV_{gu,t} = AV_{gu,t} - \left[ (\Delta AV_{c,m} \times .40) (AV_{c,gu} - AV_{c,m}) \right] + \left[ AWTB_{m,t} (AV_{r,gu} - AV_{r,m}) \right]$
7.  $L_1 = (L) (AWTB_{m,t}) (AV_{r,gu} \div AV_{r,m}) \div TV_{gu}$
8.  $L_2 = L - L_1$
9.  $TR = L_2 \div \left[ AV_{gu} - (\Delta AV_{c,m} \times .40) (AV_{c,gu} - AV_{c,m}) \right]$
10.  $TR_{AWTB} = \Sigma L_1 \div AWTB$

REGIONAL TAX BASE SHARING STUDY  
 MARKET VALUE, TAXABLE VALUATION, AND TAX LEVIES OF SAMPLE GOVERNMENTAL UNITS FOR SELECTED YEARS

GOVT. UNIT	POPULATION		MARKET VALUE (\$000)		ASSESSED VALUE REAL PROPERTY (\$000)		ASSESSED VALUE COMM-IND REAL (\$000)		ASSESSED VALUE RESIDENTIAL \$000		TAX LEVY (\$000)							
	1961	1965	1970	1961	1965	1970	1961	1965	1970	1961	1965	1970						
REGIN 00-00-00	116216	153136	186567	44713	606648	521074	930040	893062	62168	69407	26912	84725	23097	37721	63843	23444	31686	25957
COUNTY 1	85916	120481	154556	349757	540712	907628	28868	48880	153299	5215	10659	23276	20569	34572	59897	2148	3742	6802
CITY 1	14931	23778	30505	58759	89612	156393	4850	8088	16385	309	632	1380	3996	6716	14004	240	420	540
CITY 2	3260	4829	6398	13197	20430	34279	399	678	2124	149	305	667	499	840	1455	30	54	72
TOWNSHIP 1	2229	3150	4011	4807	6793	7960	263	315	660	2	4	9	35	50	99	2	3	5
TOWNSHIP 2	2713	4050	5326	1289	1995	3348	186	316	991	8	16	34	202	340	589	3	5	8
TOWNSHIP 3	62783	84674	108316	271705	421882	705648	23170	39483	133139	4747	9702	21186	15837	26626	43750	2668	3663	7825
SCHOOL 1	85916	120481	154556	349757	540712	907628	28868	48880	153299	5215	10659	23276	20569	34572	59897	5491	307	5210
COUNTY 2	23959	26378	26373	81464	101958	133215	10269	11346	11550	1860	1982	2326	2286	2860	3335	824	921	1369
CITY 3	5787	5633	5676	28828	29828	30056	2632	2985	3073	1200	1360	1496	1406	1600	1557	75	101	110
TOWNSHIP 4	1450	1592	1892	10349	11362	13503	954	1032	1266	140	160	230	486	520	633	15	20	22
TOWNSHIP 5	16722	19153	18805	42287	60768	89656	6683	7329	7211	520	462	600	394	740	1885	218	260	436
COUNTY 3	6341	6277	5638	15915	22182	34087	1756	1836	3845	194	206	240	242	289	611	266	293	344
TOWNSHIP 6	560	600	625	1592	2450	3600	180	195	400	20	24	30	24	30	70	4	10	21
TOWNSHIP 7	5781	5677	5013	14323	20362	30487	1576	1641	3445	174	182	210	218	259	541	39	74	100
SCHOOL 2	30300	32655	32011	97379	124140	167302	12025	13182	15395	2054	2188	2566	2528	3149	3946	1421	1813	3093
REGION	116216	153136	186567	447136	665482	1074930	40893	62062	168694	7269	12847	25842	23097	37721	64583	36888	43372	51914

APPENDIX 3 Continued  
 REGIONAL TAX BASE SHARING  
 BASE YEAR 1961 - TAXING YEAR 1965  
 (\$000)

GOVT UNIT	FISCAL CAPACITY	TAXABLE VALUE WITHOUT AWTB	TAXABLE VALUE ATTRIBUTED TO AWTB	TAXABLE AMTB ATTRIBUTABLE TO GOVT UNIT	TAXABLE VALUE WITH AWTB	REVENUE WITHOUT TAX BASE SHARING	REVENUE WITH TAX BASE SHARING			TOTAL LEVY			
							NON CI + C.I.	SHARED C.I.	AREA-WIDE SHARE = TOTAL				
COUNTY 1 01-00-00	4.488	48880	2178	1387	48090	816	3742	2974	660	335	3969	-227	3742
CITY 1 01-01-00	3.769	8088	129	326	8285	33	420	378	25	20	423	-3	420
CITY 2 01-02-00	4.231	678	62	59	675	30	54	30	19	10	59	-5	54
TOWNSHIP 1 01-00-01	2.157	315	1	75	390	3	3	2	0	0	3	0	3
TOWNSHIP 2 01-00-02	.493	316	3	425	738	5	5	2	0	0	3	2	5
TOWNSHIP 3 01-00-03	4.982	39483	1982	878	38379	2763	900	2842	737	305	3884	-221	3663
SCHOOL 1 88-00-01	4.488	48880	2178	1387	48090	240	307	244	54	335	633	-326	307
COUNTY 2 02-00-00	3.865	11346	49	353	11650	760	921	740	153	8	901	20	921
CITY 3 02-01-00	5.295	2985	64	55	2976	55	101	55	44	10	109	-8	101
TOWNSHIP 4 02-00-01	7.137	1032	8	12	1036	17	20	17	3	1	21	-1	20
TOWNSHIP 5 02-00-02	3.173	7329	-23	312	7664	244	260	233	16	-4	246	14	260
COUNTY 3 03-00-00	3.534	1836	5	92	1923	260	293	248	31	1	280	13	293
TOWNSHIP 6 03-00-01	4.083	195	2	8	201	9	10	9	1	0	10	0	10
TOWNSHIP 7 03-00-02	3.587	1641	3	82	1720	66	74	63	8	0	71	3	74
SCHOOL 2 88-00-02	3.802	13182	54	444	13572	1512	1813	1469	285	8	1762	51	1813

AVERAGE FISCAL CAPACITY = \$ 4.342  
 AREA-WIDE TAX BASE = 2231  
 MILL RATE ON AREA-WIDE TAX BASE = 154  
 LEVY ON AREA-WIDE TAX BASE = 343

REGION 2  
TOWNSHIP ANALYSIS

APPENDIX 4

	LAKE OF THE WOOD		MAHNOMEN	
	1960	1964	1960	1970
TOTAL MARKET VALUE - ALL PROPERTY (\$)	7048944	7629276	11935875	12402354
TOTAL ASSESSED VALUE - ALL PROPERTY (\$)	636560	693350	1010055	1058569
COMMERCIAL INDUSTRIAL MARKET VALUE (\$)	406473	465690	127095	213105
COMMERCIAL INDUSTRIAL ASSESSED VALUE (\$)	54196	62092	16946	28414
TOTAL LEVY (\$)	12306	3124	29254	36912
POPULATION	2390	2322	4365	4148
PER CAPITA MARKET VALUE (\$ / CAPITA)	2949	3286	2734	2990
PER CAPITA LEVY (\$ / CAPITA)	5.15	1.35	6.70	8.90
AVERAGE MILL RATE, ASSESSED VALUE (MILL)	19.33	4.51	28.96	34.87
FISCAL CAPACITY (\$)	266	299	231	255
AVERAGE FISCAL CAPACITY (\$)	240	258	240	258
AREA-WIDE TAX BASE DISTRIBUTION INDEX		4013		4065
SUM OF INDEXES		114470		114470

	1960-1964		1964-1970		1960-1970	
	1960-1964	1964-1970	1964-1970	1960-1970	1960-1970	1960-1970
PERCENT CHANGE IN TOTAL LEVY	-74.61	-3.98	-75.62	26.18	.24	26.48
PERCENT CHANGE IN POPULATION	-2.85	-4.39	-7.11	-4.97	-7.84	-12.42
PERCENT CHANGE IN TOTAL MARKET VALUE	8.23	21.67	31.69	3.91	132.58	141.67
PERCENT CHANGE IN PERCAPITA MARKET VALUE	11.40	27.26	41.77	9.34	152.36	175.93
PERCENT CHANGE IN PERCAPITA LEVY	-73.87	.43	-73.75	32.77	8.76	44.41
\$ CHANGE IN COMM-INDUSTRIAL MARKET VALUE	59217	273708	332925	86010	127476	213486
\$ CHANGE IN COMM-INDUSTRIAL ASSESSED VAL	7896	36494	44390	11468	16997	28465
40 PERCENT OF INCREASE COM-IND ASSESSED	3158	14598	17756	4587	6799	11386
AREA-WIDE TAX BASE	13615	240852	232904	13615	240852	232904
AREA-WIDE TAX BASE ATTRIBUTABLE TO UNIT	477	9074	8775	998	8097	7830
TAXABLE VALUE	690669	858855	855397	1054980	2873988	2869134
TOTAL LEVY ON AREA-WIDE TAX BASE	5460	113653	109728	5460	113653	109728
TAX RATE ON AREA-WIDE TAX BASE (MILLS)	401.02	471.88	471.13	401.02	471.88	471.13
TAX RATE ON UNITS REMAINING TAX BASE	4.52	3.49	3.51	34.99	12.87	12.90
\$ OF TAXES INTO AREA-WIDE TAX BASE	422	2296	2788	613	1069	1788
\$ OF TAXES RECEIVED FROM AREA-WIDE BASE	2	32	31	35	104	101

REGION 2  
CITY ANALYSIS

APPENDIX 4 Continued

	LAKE OF THE WOOD		MAHNOMEN	
	1960	1964	1960	1970
TOTAL MARKET VALUE - ALL PROPERTY (\$)	3044319	3544542	3887778	4058778
TOTAL ASSESSED VALUE - ALL PROPERTY (\$)	320015	376074	397055	408253
COMMERCIAL INDUSTRIAL MARKET VALUE (\$)	1191423	1286187	1207704	1423185
COMMERCIAL INDUSTRIAL ASSESSED VALUE (\$)	158856	171492	161163	189758
TOTAL LEVY (\$)	8896	17203	33012	84000
POPULATION	1914	1855	1976	1815
PER CAPITA MARKET VALUE (\$ / CAPITA)	1591	1911	1967	3717
PER CAPITA LEVY (\$ / CAPITA)	4.65	9.27	16.71	20.29
AVERAGE MILL RATE, ASSESSED VALUE (MILL)	27.80	45.74	83.14	95.01
FISCAL CAPACITY (\$)	167	203	201	214
AVERAGE FISCAL CAPACITY (\$)	240	258	240	258
AREA-WIDE TAX BASE DISTRIBUTION INDEX		4013	8389	4065
SUM OF INDEXES		114470	114470	120918

	LAKE OF THE WOOD		MAHNOMEN	
	1960-1964	1964-1970	1960-1964	1964-1970
PERCENT CHANGE IN TOTAL LEVY	93.39	103.45	17.50	116.56
PERCENT CHANGE IN POPULATION	-3.07	-4.75	-3.26	-5.05
PERCENT CHANGE IN TOTAL MARKET VALUE	16.43	17.02	4.40	66.23
PERCENT CHANGE IN PERCAPITA MARKET VALUE	20.12	22.86	7.92	75.08
PERCENT CHANGE IN PERCAPITA LEVY	99.52	113.60	21.46	128.08
\$ CHANGE IN COMM-INDUSTRIAL MARKET VALUE	94764	-185853	-1017	215481
\$ CHANGE IN COMM-INDUSTRIAL ASSESSED VAL	12635	-24780	-136	28731
40 PERCENT OF INCREASE COM-IND ASSESSED	5054	0	0	11492
AREA-WIDE TAX BASE	13615	240852	13615	240852
AREA-WIDE TAX BASE ATTRIBUTABLE TO UNIT	562	11372	549	7621
TAXABLE VALUE	371582	448355	408802	684036
TOTAL LEVY ON AREA-WIDE TAX BASE	5460	113653	5460	113653
TAX RATE ON AREA-WIDE TAX BASE (MILLS)	401.02	471.88	401.02	471.88
TAX RATE ON UNITS REMAINING TAX BASE	46.30	78.06	94.88	122.80
\$ OF TAXES INTO AREA-WIDE TAX BASE	676	0	0	1796
\$ OF TAXES RECEIVED FROM AREA-WIDE BASE	26	888	52	936

REGION 2  
COUNTY ANALYSIS

APPENDIX 4 Continued

	LAKE OF THE WOOD		MAHMONEN	
	1960	1970	1960	1970
TOTAL MARKET VALUE - ALL PROPERTY (\$)	10093263	13430295	15823653	35592267
TOTAL ASSESSED VALUE - ALL PROPERTY (\$)	956575	1301361	1407110	3560597
COMMERCIAL INDUSTRIAL MARKET VALUE (\$)	1597896	1839732	1335816	1763766
COMMERCIAL INDUSTRIAL ASSESSED VALUE (\$)	213053	245298	178109	235169
TOTAL LEVY (\$)	197740	290000	255048	344000
POPULATION	4304	3987	6341	5638
PER CAPITA MARKET VALUE (\$ / CAPITA)	2345	3369	2495	6313
PER CAPITA LEVY (\$ / CAPITA)	45.94	72.74	40.22	61.01
AVERAGE MILL RATE, ASSESSED VALUE (MILL)	206.72	222.84	181.26	96.61
FISCAL CAPACITY (\$)	222	326	222	632
AVERAGE FISCAL CAPACITY (\$)	240	400	240	400
AREA-WIDE TAX BASE DISTRIBUTION INDEX	4013	4556	8389	4065
SUM OF INDEXES	114470	120918	114470	120918

	LAKE OF THE WOOD		MAHMONEN	
	1960-1964	1964-1970	1960-1964	1964-1970
PERCENT CHANGE IN TOTAL LEVY	41.63	46.66	7.74	34.88
PERCENT CHANGE IN POPULATION	-2.95	-7.37	-4.43	-11.09
PERCENT CHANGE IN TOTAL MARKET VALUE	10.71	33.06	4.03	124.93
PERCENT CHANGE IN PERCAPITA MARKET VALUE	14.07	43.64	8.86	152.98
PERCENT CHANGE IN PERCAPITA LEVY	45.93	58.32	12.74	51.69
\$ CHANGE IN COMM-INDUSTRIAL MARKET VALUE	153981	241836	84993	427950
\$ CHANGE IN COMM-INDUSTRIAL ASSESSED VAL	20531	32245	11332	57060
40 PERCENT OF INCREASE COM-IND ASSESSED	8212	12898	4533	22824
AREA-WIDE TAX BASE	13615	232904	13615	232904
AREA-WIDE TAX BASE ATTRIBUTABLE TO UNIT	1039	19771	1547	15200
TAXABLE VALUE	1062251	1308234	1463836	3552973
TOTAL LEVY ON AREA-WIDE TAX BASE	5460	109728	5460	109728
TAX RATE ON AREA-WIDE TAX BASE (MILLS)	401.02	471.13	401.02	471.13
TAX RATE ON UNITS REMAINING TAX BASE	263.65	221.67	187.72	96.82
\$ OF TAXES INTO AREA-WIDE TAX BASE	1098	737	606	3584
\$ OF TAXES RECEIVED FROM AREA-WIDE BASE	274	4383	290	1472





APPENDIX 5

REGION 2	AREA-WIDE TAX BASE (AMTB) =	332994	AREA-WIDE TAX LEVY =	229212	AREA-WIDE MILL RATE =	688.34	PAGE 1		
TOWNSHIP	ASSESSED VALUE TAXED AT AREA WIDE RATE	ASSESSED VALUE TAXED AT LOCAL MILL RATE	CITY OR TOWNSHIP MILL RATE	SCHOOL AVERAGE MILL RATE	COUNTY MILL RATE	TOTAL LOCAL MILL RATE	TOTAL TAXES PAID WITH BASE SHARING	TOTAL TAXES WITHOUT BASE SHARING	PERCENT CHANGE WITH SHARING
AKELEY T	1272	78565	20.67	298.19	96.40	415.26	33005	29889	10.43
ALASKA T	790	57734	11.94	157.22	94.46	263.62	15555	14123	10.14
ANGLE T	53	35906	0.00	200.50	168.82	369.32	13418	13437	-1.14
ARAGO T	768	255505	2.76	179.92	96.40	279.08	73947	71305	3.70
BADOURA T	278	136298	6.87	299.76	96.40	403.04	66237	62515	5.95
BATTLE T	462	15041	4.85	191.47	94.46	290.77	4557	4114	10.77
BAUDETTE T	344	71316	0.00	144.36	168.82	313.18	22477	22060	1.89
BEAR CREEK T	1024	55038	24.34	148.13	131.58	304.05	17128	15495	10.54
BEAULIEU T	873	125822	21.98	111.20	106.03	239.20	30489	27147	12.31
BEJOU T	454	214661	11.41	109.98	106.03	227.42	49026	43721	12.13
BEMIDJI T	11835	528850	3.36	157.22	94.46	255.04	141442	183845	-23.06
BENVILLE T	566	38448	25.33	237.90	94.46	357.68	13939	18985	-26.58
BIRCH T	258	15072	11.70	182.77	94.46	288.92	4458	4128	7.99
BOONE T	971	17432	0.00	144.36	168.82	313.18	5824	5177	12.49
BUZZLE T	1294	129547	15.94	157.22	94.46	267.62	35213	33846	4.04
CHIEF T	583	249876	19.47	109.98	106.03	235.48	59104	52993	11.53
CHILGREN T	538	48788	0.00	177.60	168.82	346.42	17085	16045	6.48
CLAY T	122	47564	4.00	179.92	96.40	280.32	13813	13176	4.84
CLOVER T	497	7288	43.20	148.83	131.58	323.61	6427	5338	20.40
CLOVER T	859	70771	6.38	179.92	96.40	282.70	20209	19265	4.90
CLOVER T	5438	35222	13.32	114.82	106.03	234.16	8703	7590	14.67
COPLEY T	1442	262708	2.06	0.00	131.58	133.64	38124	69096	-44.82
CORHANT T	345	67085	16.95	185.94	94.46	297.34	18937	18937	10.24
CROW WING LAKE T	2246	176769	10.81	150.69	96.40	257.91	45839	42573	7.67
DUDLEY T	1415	33022	7.22	152.35	131.58	291.14	91437	86306	5.95
DURAND T	2963	183357	12.50	157.22	94.46	264.18	9629	8598	11.99
ECKLES T	1868	86579	3.74	157.22	94.46	255.42	48115	46115	4.34
EDDY T	2031	71114	23.10	154.19	131.58	308.86	27450	23963	14.55
FALK T	1722	449477	14.44	148.13	131.58	294.15	21718	18426	17.87
FARDEN T	811	27718	10.50	157.17	96.40	264.08	119427	119373	.05
FERN T	2022	192413	37.23	157.22	96.40	290.85	8571	7633	12.28
FROHN T	3848	326023	7.72	157.22	94.46	259.40	50778	47284	7.39
GRANT VALLEY T	410	53641	6.52	157.22	94.46	258.20	85833	82772	3.70
GREENWOOD T	440	193451	14.75	167.53	131.58	313.85	16989	15154	12.11
GREGORY T	265	60603	9.36	120.85	106.03	236.23	45899	41312	11.10
GUDRID T	1915	54508	0.00	144.36	168.82	313.18	19960	19451	2.62
GUTHRIE T	686	57118	22.49	165.98	96.40	284.87	16300	14549	12.04
HAGALI T	127	17307	22.00	182.77	94.46	299.22	17643	16377	7.73
HAMRE T	56	49883	19.85	237.90	94.46	352.20	6138	8446	-27.32
HANGAARD T	1228	85880	13.79	173.86	131.58	319.23	15945	14547	9.61
HART LAKE T	749	117556	20.36	176.97	96.40	293.73	26834	26041	3.05
HEIER T	2570	171677	24.27	145.54	106.03	275.84	32736	29811	9.81
MELGA T	960	27826	14.75	157.22	96.40	268.37	47153	44606	5.71
HENDRICKSON T	2567	435268	0.00	175.06	96.40	311.46	10169	9283	9.54
HENRIETTA T	2429	122661	3.66	177.51	96.40	277.57	123894	118000	5.00
HINES T			4.90	182.77	94.46	282.12	35587	32939	8.04

APPENDIX 5 Continued

REGION 2	AREA-WIDE TAX BASE (AWTB) = 332994	AREA-WIDE TAX LEVY = 229212	AREA-WIDE MILL RATE = 688.34	PAGE 1					
MUNICIPALITY	ASSESSED VALUE TAXED AT AREA WIDE RATE	ASSESSED VALUE TAXED AT LOCAL MILL RATE	CITY OR TOWNSHIP MILL RATE	SCHOOL AVERAGE MILL RATE	COUNTY MILL RATE	TOTAL LOCAL MILL RATE	TOTAL TAXES PAID WITH BASE SHARING	TOTAL TAXES WITHOUT BASE SHARING	PERCENT CHANGE WITH SHARING
AKELEY	6277	83077	43.17	299.76	96.40	439.34	38096	35269	9.02
BAGLEY	9197	505279	53.20	148.13	131.58	332.91	172722	163862	5.41
BAUDETTE	265	439443	0.00	144.36	168.82	313.18	137723	90895	51.52
BEJOU	2529	28898	31.82	109.98	106.03	247.83	8276	7241	14.29
REMIDJI	84027	4150910	107.96	157.22	94.46	359.64	1522362	1500244	1.47
BLACKDUCK	4470	196643	71.01	182.77	94.46	348.23	72670	70733	2.74
CLEARBROOK	6261	148947	80.53	154.75	131.58	366.86	56808	54460	4.31
FUNKLEY	224	3495	2.72	182.77	94.46	279.94	1070	947	12.98
GONVICK	2185	155581	50.44	173.86	131.58	355.88	56094	54948	2.09
KELLIHER	3878	57739	29.42	191.47	94.46	315.34	19654	16773	17.17
LAPORTE	2475	25258	20.26	215.06	96.40	331.72	9535	8504	12.13
LEONARD	655	18872	10.79	154.75	131.58	297.12	5863	5491	6.78
MAHNOMEN	7732	652299	68.18	109.98	106.03	284.19	188499	186633	1.00
NEVIS	1812	132101	18.55	150.69	96.40	265.65	36795	35831	2.69
PARK RAPIDS	15586	1377615	26.94	179.92	96.40	303.26	427157	420481	1.59
REDBY	450	12879	20.29	98.21	94.46	212.95	2957	2792	5.89
ROOSEVELT (LW)	12254	2260	4.00	200.50	168.82	373.32	4704	878	435.75
SHEVLIN	2513	41395	22.78	148.13	131.58	302.49	13491	12046	12.00
SOLWAY	1047	20743	36.17	157.22	94.46	287.85	6390	5989	6.70
TENSTRIKE	942	38787	0.00	182.77	94.46	277.22	11321	10668	6.12
TURTLE RIVER	368	18265	17.64	157.22	94.46	269.32	5073	4847	4.67
WAUBUN	3260	87782	16.48	132.63	106.03	255.13	23808	27448	-13.26
WILLIAMS	2638	54865	0.00	144.36	168.82	313.18	18291	16614	10.09
WILTON	970	84369	5.83	157.22	94.46	257.51	22143	21767	1.73

APPENDIX 5 Continued

REGION 2 AREA-WIDE TAX BASE (AWTB) = 332994 PAGE 1

SCHOOL DISTRICT	MARKET VALUE	COMMERCIAL INDUSTRIAL ASSESSED VALUE	TOTAL ASSESSED VALUE	TOTAL LEVY	NET GROWTH 1969-1971 COMM-IND. ASSES VAL.	ASSESSED VALUE CONTRIBUTION TO AWTB	ASSESSED VALUE DISTRIBUTION FROM AWTB	AGRIC TAXABLE VALUE	NON-AGRIC TAXABLE VALUE	AGRIC LOCAL MILL RATE	NON-AG LOCAL MILL RATE
REMIDJI-31	79987711	1962248	8869102	1411317	70647	28259	135837	1371114	7605566	136.04	161.04
BLACKDUCK-32	9271250	127926	873374	160717	26270	10508	16482	436711	442637	170.18	195.18
KELLIHER-36	3695716	34203	332755	65236	732	293	8252	203468	137246	181.40	206.40
RED LAKE-38	133484	4819	12879	1309	0	0	450	0	13329	73.21	98.21
GONVICK-158	4604197	73886	1228919	214721	100	40	6146	765587	469438	164.36	189.36
CLEARBOOK-161	14640475	986211	2060767	315067	96015	38406	13612	710363	1325610	138.47	163.47
BAGLEY-162	19726664	644290	2169318	303839	372692	149077	30933	977672	1073502	135.05	160.05
AKELY-301	4422387	169434	388095	110160	72277	28911	8304	132550	234938	283.78	308.78
LAPORTE-306	4189411	65270	343078	72844	25480	10192	5836	88928	249794	196.62	221.62
NEVIS-308	9592912	166064	822565	123949	11120	4448	4403	130028	692492	129.65	154.65
PARK RAPIDS-309	46136995	1112873	4441240	800000	87207	34883	40085	996400	3450042	160.52	185.52
LAKE OF WOODS-390	13889746	286508	1447200	207461	45497	18199	8143	513344	923800	128.29	153.29
MAHONOMEN-432	21157485	192750	2648797	292787	7292	2917	16343	1766828	895395	101.57	126.57
WAUBUN-435	12053293	80624	1681073	224800	11920	4768	18675	990532	704448	122.24	147.24

APPENDIX 5 Continued

REGION 2	AREA-WIDE TAX BASE (AWTB) =	332994	AVERAGE FISCAL CAPACITY =	4533	PAGE 1						
COUNTY	MARKET VALUE	COMMERCIAL INDUSTRIAL ASSESSED VALUE	TOTAL ASSESSED VALUE	TOTAL LEVY	POPULATION 1970	FISCAL CAPACITY	GROWTH 1969-1971 COMM-IND. ASSES VAL.	ASSESSED VALUE CONTRIBUTION TO AWTB	ASSESSED VALUE DISTRIBUTION FROM AWTB	TOTAL TAXABLE VALUE	LOCAL MILL RATE
BELTRAMI CO	91702380	2107010	9701676	927741	26373	3477	27098	37437	157733	9821973	94.46
CLEARWATER CO	39851279	1701318	5034781	644905	8013	4973	424731	187730	54331	4901383	131.58
HUBBARD CO	64975544	1588871	6381016	612385	10583	6140	183051	83589	54968	6352395	96.40
LAKE OF THE WOODS CO	16478497	299898	1520343	259963	3987	4133	41888	20601	40141	1539883	168.82
MAHONOMEN CO	34462266	228558	3714137	396150	5638	6112	-66036	3637	25820	3736320	106.03

APPENDIX 5 Continued

REGION 2	AREA-WIDE TAX BASE (AWTB) =	332994	AVERAGE FISCAL CAPACITY =	4533	PAPE					
TOWNSHIP	MARKET VALUE	COMMERCIAL INDUSTRIAL ASSESSED VALUE	TOTAL ASSESSED VALUE	TOTAL LEVY	TOTAL POPULATION 1970	FISCAL CAPACITY 1969-1971 COMM-IND. ASSES VAL.	ASSESSED VALUE CONTRIBUTION TO AWTB	ASSESSED VALUE DISTRIBUTION FROM AWTB	TOTAL TAXABLE VALUE	LOCAL MILL RATE
AKELEY T	1052567	13888	78644	1650	236	4460	198	1272	79837	20.67
ALASKA T	769253	6054	57734	699	159	4838	-1816	790	58524	11.94
ANGLE T	415110	6589	36287	0	20	20755	952	53	35959	0.00
ARAGO T	2559456	105919	263838	707	286	8949	20832	768	256274	2.76
BADDURA T	1639395	139550	164148	939	105	15613	69624	278	136577	6.87
BATTLE T	206558	1732	15041	75	63	3279	-688	462	15503	4.85
BAUDETTE T	698891	1262	71359	0	100	6989	107	344	71660	0.00
BEAR CREEK T	384552	0	55038	1364	128	3004	-416	1024	56062	24.34
BEAULIEU T	1225489	0	125822	2784	211	5808	0	873	126695	21.98
BEJOU T	2013481	0	214661	2454	171	11775	0	454	215115	11.41
BENWIDI T	5344887	111146	534489	1819	1622	3295	14096	11835	540685	3.36
BENVILLE T	532952	0	38448	988	112	4758	0	566	39014	25.33
BIRCH T	197185	428	15073	179	46	4287	4	258	15330	11.70
BOONE T	247652	0	17432	0	100	2477	0	971	18403	0.00
BUZZLE T	615386	348	129547	2086	182	3381	-532	1294	130841	15.94
CHIEF T	2312050	1770	249876	4878	220	10509	0	583	250459	19.47
CHILGREN T	447093	0	48788	0	100	4471	0	538	49326	0.00
CLAY T	485930	23211	49099	191	46	10564	3837	1535	47686	4.00
CLOVER T	3264209	30722	19577	326	95	34360	30722	12289	7540	43.20
CLOVER T	553742	4581	70771	454	107	5175	-1994	497	71268	6.38
CLOVER T	396480	698	35501	481	119	3332	698	279	36081	13.32
COPLEY T	3525715	0	262708	552	893	3948	0	5438	268146	2.06
CORRANT T	952350	4680	68315	1161	239	3985	3074	1230	68528	16.95
CROW WING LAKE T	2154998	23661	177158	1915	130	16577	972	389	177114	10.81
DUDLEY T	658461	0	310998	2261	248	2655	-30972	2246	313244	7.22
DURANO T	445981	3237	34177	431	162	2753	2887	2963	34437	12.50
ECKLES T	1005276	5862	183357	697	352	2856	-4339	1155	186320	3.74
EDDY T	1237003	0	86579	2043	310	3990	0	1868	88447	23.10
FALK T	948000	28	71114	1056	283	3350	-554	2031	73145	14.44
FARDEN T	2178472	30967	449477	4737	395	5515	-4940	1722	451199	10.50
FERN T	405892	2494	28359	1062	117	3469	1604	641	28528	37.23
FROHN T	2439630	29809	192413	1501	453	5385	-8852	2022	194435	7.72
GRANT VALLEY T	1657162	2657	326023	2152	515	3218	-461	3848	329871	6.52
GREENWOOD T	646143	0	53641	797	105	6154	0	410	54051	14.75
GREGORY T	1814799	0	193451	1815	166	10933	0	440	193891	9.36
GUDRID T	967089	9265	63416	0	100	9671	7032	2813	60869	0.00
GUTHRIE T	829246	849	54508	1269	257	3227	-7	1915	56423	22.49
HAGALI T	809374	8700	58070	1272	152	5325	2380	686	57804	22.00
HAMRE T	245070	0	17307	346	36	6807	0	127	17434	19.85
HANGAARD T	527831	0	49883	689	21	25135	0	56	49939	13.79
HART LAKE T	1194573	22208	89705	1773	247	4836	9562	1228	87108	20.36
HEFER T	1183212	0	117556	2871	192	6163	0	749	118305	24.27
HELGA T	1729909	13382	171677	2570	430	4023	-204	2570	174247	14.75
HENDRICKSON T	378784	10819	31487	0	123	3080	9152	960	28787	0.00
HENRIETTA T	5225757	102753	442557	1602	747	6996	18222	7289	437836	3.66
HINES T	1631519	19855	122641	613	406	4019	-4838	2429	125070	4.90

APPENDIX 5 Continued

REGION 2 AREA-WIDE TAX BASE (AMTB) = 332994 AVERAGE FISCAL CAPACITY = 4533 PAPE 1

MUNICIPALITY	MARKET VALUE	COMMERCIAL INDUSTRIAL ASSESSED VALUE	TOTAL ASSESSED VALUE	TOTAL LEVY	POPULATION 1970	FISCAL CAPACITY	GROWTH 1969-1971 COMM-IND. ASSES VAL.	ASSESSED VALUE TO AMTB	ASSESSED VALUE FROM AMTR	TOTAL TAXABLE VALUE	LOCAL MILL RATE
AKELEY	838896	13627	83155	3858	468	1793	195	78	6277	89354	43.17
BAGLEY	4513857	214564	509014	27370	1314	3435	9337	3735	9197	514476	53.20
BAUDETTE	4157340	149304	439443	0	100	41573	-8108	0	265	439708	0.00
BEJOU	234359	4007	28898	1000	157	1493	-5575	0	2529	31427	31.82
BEMIDJI	37776367	1510743	4156264	457189	11490	3288	13386	5354	84027	4234936	107.96
BLACKDUCK	1904269	71153	204316	14282	595	3200	19183	7673	4470	201113	71.01
CLEARBROOK	1377967	33857	149364	12499	599	2300	1042	417	6261	155208	80.53
FUNKLEY	38723	286	3495	10	19	2038	-1912	0	224	3719	2.72
GONVICK	1301883	70201	155581	7958	344	3785	-9612	0	2185	157766	50.44
KELLIHER	517810	17326	57739	1813	289	1792	-2852	0	3878	61617	29.42
LAPORTE	230378	4760	26085	562	154	1496	2068	827	2475	27733	20.26
LEONARD	107004	1991	18872	211	54	1982	-1760	0	655	19527	10.79
MAHMONEN	5360561	155432	652299	45002	1313	4083	-48835	0	7732	660031	68.18
NEVIS	1258793	38821	135627	2485	308	4087	8814	3526	1812	133913	18.55
PARK RAPIDS	11853430	571021	1388753	37538	2772	4276	27844	11138	15586	1393201	26.94
REDBY	133484	4819	12879	270	50	2670	-1290	0	450	13329	20.29
ROOSEVELT (LM)	19621	1746	2260	58	100	196	0	0	12254	14514	4.00
SHEVLIN	327488	10906	41395	1000	185	1770	-1246	0	2513	43908	22.78
SOLWAY	211695	3928	20743	788	96	2205	-2899	0	1047	21790	36.17
TENSTRIKE	486318	4976	39439	0	138	3524	1629	652	942	39729	0.00
TURTLE RIVER	163494	5034	18265	329	50	3270	-506	0	368	18633	17.64
WAUBUN	877819	21548	87782	1500	345	2544	-1156	0	3260	91042	16.48
WILLIAMS	441097	18237	55245	0	220	2005	950	380	2638	57503	0.00
WILTON	350882	16004	84369	498	119	2949	-1634	0	970	85339	5.83

APPENDIX 5 Continued

REGION 2

PAGE 1

SCHOOL DISTRICT	MILL RATE WITH BASE SHARING	MILL RATE WITHOUT BASE SHARING
BEMIDJI-31	161.04	159.13
BLACKDUCK-32	195.18	184.02
KELLIHER-36	206.40	196.05
RED LAKE-38	98.21	101.64
GONVICK-158	189.36	174.72
CLEARBROOK-161	163.47	152.89
BAGLEY-162	160.05	140.06
AKELY-301	308.78	283.85
LAPORTE-306	221.62	212.32
NEVIS-308	154.65	150.69
PARK RAPIDS-309	185.52	180.13
LAKE OF WOODS-390	153.29	143.35
MAHONMEN-432	126.57	110.54
WAUBUN-435	147.24	133.72



APPENDIX 5 Continued

REGION 2

COUNTY	MILL RATE WITH BASE SHARING	MILL RATE WITHOUT BASE SHARING
BELTRAMI CO	94.46	95.63
CLEARWATER CO	131.58	128.09
HUBBARD CO	96.40	95.97
LAKE OF THE WOODS CO	168.82	170.99
MAHONEN CO	106.03	106.66

TOWNSHIP	MILL RATE WITH BASE SHARING	MILL RATE WITHOUT BASE SHARING
AKELEY T	20.67	20.98
ALASKA T	11.94	12.10
ANGLE T	0.00	0.00
ARAGO T	2.76	2.68
BADOURA T	6.87	5.72
BATTLE T	4.85	5.00
BAUDETTE T	0.00	0.00
BEAR CREEK T	24.34	24.79
BEAULIEU T	21.98	22.13
BEJOU T	11.41	11.43
BEMIDJI T	3.36	3.40
BENVILLE T	25.33	25.70
BIRCH T	11.70	11.90
BOONE T	0.00	0.00
BUZZLE T	15.94	16.10
CHIEF T	19.47	19.52
CHILGREN T	0.00	0.00
CLAY T	4.00	3.89
CLOVER T	43.20	16.64
CLOVER T	6.38	6.42
CLOVER T	13.32	13.54
COPLY T	2.06	2.10
CORMANT T	16.95	17.00
CROW WING LAKE T	10.81	10.81
DUDLEY T	7.22	7.27
DURAND T	12.50	12.60
ECKLES T	3.74	3.80
EDDY T	23.10	23.60
FALK T	14.44	14.85
FARDEN T	10.50	10.54
FERN T	37.23	37.45
FROHN T	7.72	7.80
GRANT VALLEY T	6.52	6.60
GREENWOOD T	14.75	14.86
GREGORY T	9.36	9.38
GUDRID T	0.00	0.00
GUTHRIE T	22.49	23.28
HAGALI T	22.00	21.90
HAMRE T	19.85	20.00
HANGAARD T	13.79	13.81
HART LAKE T	20.36	19.77
HEIER T	24.27	24.42
HELGA T	14.75	14.97
HENDRICKSON T	0.00	0.00
HENRIETTA T	3.66	3.62
HINES T	4.90	5.00

MUNICIPALITY	MILL RATE WITH BASE SHARING	MILL RATE WITHOUT BASE SHARING
AKELEY	43.17	46.39
BAGLEY	53.20	53.77
BAUDETTE	0.00	0.00
BEJOU	31.82	34.60
BEHIDJI	107.96	110.00
BLACKOUCK	71.01	69.90
CLEARBROOK	80.53	83.68
FUNKLEY	2.72	2.90
GONVICK	50.44	51.15
KELLIHER	29.42	31.40
LAPORTE	20.26	21.54
LEONARD	10.79	11.16
MAHMONEN	68.18	68.99
NEVIS	18.55	18.32
PARK RAPIDS	26.94	27.03
REDBY	20.29	21.00
ROOSEVELT (LM)	4.00	25.70
SHEVLIN	22.78	24.16
SOLWAY	36.17	38.00
TENSTRIKE	0.00	0.00
TURTLE RIVER	17.64	18.00
WAUBUN	16.48	17.09
WILLIAMS	0.00	0.00
WILTON	5.83	5.90

APPENDIX 6

TOWNSHIPS REGION NUMBER	NUMBER OF PLACES	-----WITH TAX BASE SHARING-----			-----WITHOUT TAX BASE SHARING-----			F VARIANCE RATIO	MEAN PCT INCREASE IN TAXES	COUNT OF INCREASES	MEAN PCT DECREASE IN TAXES	COUNT OF DECREASES
		MEAN	MEDIAN	STANDARD DEVIATION	MEAN	MEDIAN	STANDARD DEVIATION					
1	229	58698	47265	5185	53776	43659	4963	1.09	16.28	211	-12.87	18
2	127	38937	20609	3145	41095	19265	3231	1.06	14.99	115	-34.76	12
3	215	109466	24319	6861	76574	24245	5738	1.43	218.75	155	-40.89	60
4	236	78390	68466	6083	79004	64297	6106	1.01	9.76	213	-45.90	23
5	157	63930	48498	4480	57416	43295	4246	1.11	14.56	151	-1.88	6
6W	93	98125	98450	4272	100413	92245	4321	1.02	12.50	72	-28.29	21
6E	82	144284	144428	4864	129713	129043	4612	1.11	11.46	82	1	0
7	169	134976	98361	6754	138418	95265	6840	1.03	6.34	109	-12.36	59
8	163	130361	130278	6519	125939	115917	6407	1.04	13.29	162	-94.16	1
9	147	180301	177649	7281	172727	161319	7126	1.04	12.07	122	-19.62	24
10	198	150451	138704	7719	144136	130892	7555	1.04	8.49	175	-23.49	23
11	59	335424	229520	6290	399710	256414	6867	1.19	17.35	23	-24.57	36

MUNICIPALITIES

REGION NUMBER	NUMBER OF PLACES	WITH TAX BASE SHARING-----			WITHOUT TAX BASE SHARING----			F VARIANCE RATIO	MEAN PCT INCREASE IN TAXES	COUNT OF INCREASES	MEAN PCT DECREASE IN TAXES	COUNT OF DECREASES
		MEAN	MEDIAN	STANDARD DEVIATION	MEAN	MEDIAN	STANDARD DEVIATION					
1	57	129935	30581	3848	134121	38001	3910	1.03	13.79	3	-8.70	54
2	24	119229	22143	2390	114807	21767	2345	1.04	27.27	23	-13.26	1
3	72	701814	95067	10052	690976	93478	9974	1.02	2.63	37	-17.65	35
4	84	224554	30126	6142	202825	32209	5837	1.11	18.61	41	-7.84	43
5	65	142699	50522	4307	139494	49839	4258	1.02	4.45	54	-4.46	11
6W	38	144612	43708	3314	152337	43275	3401	1.05	2.88	25	-16.14	13
6E	40	228924	81882	4278	220554	78821	4199	1.04	5.29	39	-.66	1
7	97	227669	75216	6646	228179	74528	6653	1.00	8.70	21	-7.41	76
8	82	139880	37879	4789	140875	38395	4806	1.01	2.07	46	-5.14	36
9	73	366454	78451	7314	359839	81083	7248	1.02	6.43	22	-5.14	51
10	104	569518	77206	10883	560638	78932	10798	1.02	6.48	26	-6.57	78
11	140	3704280	671053	32205	3835062	675850	32768	1.04	14.39	46	-14.02	94

APPENDIX 7  
SAMPLE CALCULATION SHEET

Sheet 1 of 2

Community	(Col 1)	Ada
Population	(Col 6)	2076
1971 Market Value	(Col 2)	8805049
Fiscal Capacity	(Col 7)	4241 /
1971 C. I. Assessed Value	(Col 3)	265753
1971 Total Assessed Value	(Col 4)	964111
1969 C. I. Assessed Value	(Col 3 - Col 8)	253123
1972 Levy	(Col 5)	59582
1972 Mill Rate-non base sharing	(Col 5 ÷ Col 4 x 1000)	61.80
Average Fiscal Capacity (A. F. C.) (Page heading)		7697
Contribution to AWTB	(Col 9)	5052
% of assessed value of C. I. subject to AWTR	(Col 9 ÷ Col 3 x 100)	1.90
AWTB	(Page heading)	740138
Distribution Index	(Col 6 x A.F.C. x 2 ÷ Col 7)	7535*
Share of AWTB	(Col 10)	17636
1971 Total Assessed Value	(Col 4)	964111
Contribution to AWTB	(Col 9)	5052
Distribution from AWTB	(Col 10)	17636
Total Taxable Value	(Col 11)	976695
Local Tax Rate	(Col 12)	61.00
Area Wide Portion	Col 9 x Local Tax Rate ÷ 1000	308
Local Portion	((Col 11-Col 9) x (Col 12) ÷ 1000)	971643
Total Levy	Area wide Portion + Local Portion	59578**

\*Must be equal to or greater than Col 6

\*\*Equal to Col 5 - with rounding error

Area-wide Tax Levy	(Gov. Units print-out-Page heading)	241461
Area-wide Tax Rate	(Gov. Units print-out-Page heading)	326.23
C. I. Property @ Area wide rate	(Col 2)	17636
A W Tax on C. I. Property	(C. I. Property x AWTR)	5753
Balance of Assessed Value @ Local rate (Municipality)	(Col 3)	959059
or:		
Local Municipal rate	Col 4	61.00
School District rate	Col 5	128.20
County rate	Col 6	76.79
Total Local Mill rate	Col 7*	265.99
Tax on Balance		246573
Area-wide Tax	(Above)	5753
Total Tax	(Col 8)	252326

\*Col 7  $\neq$  Col 4 + Col 5 + Col 6 because of non-common assessment district boundaries.

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