

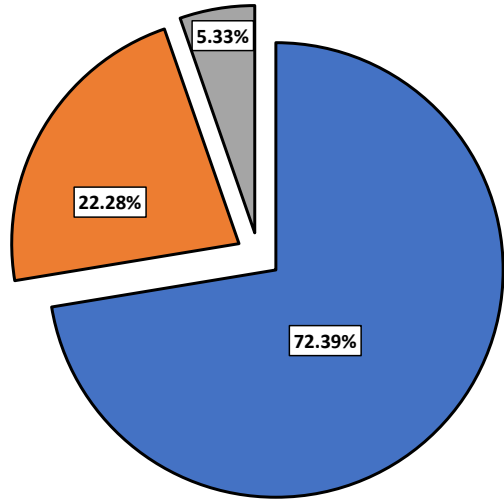
INFORMATION FOR LEGISLATIVE ACTION TEAM - OPERATING LEVY AND GEN. ED. REVENUE



Information Prepared by: Matt Rantapaa, Baird

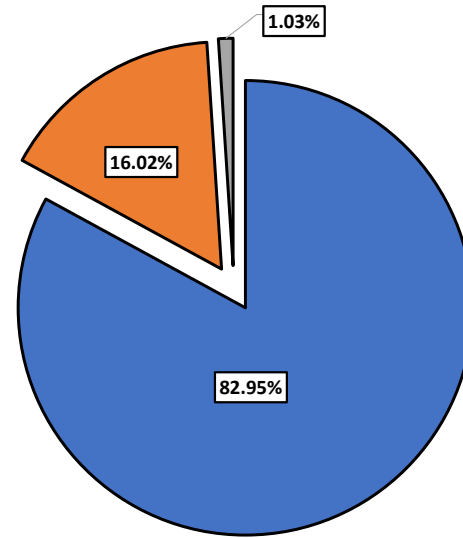
Breakdown of Property Types – All Metro Average vs. ISD 282

Tax Base Composition - All Metro District Average



■ Residential ■ Commercial/Industrial ■ Remainder

Tax Base Composition - ISD 282 SANB



■ Residential ■ Commercial/Industrial ■ Remainder

Source: MN Department of Revenue PRISM Preliminary Pay 2025 Submissions

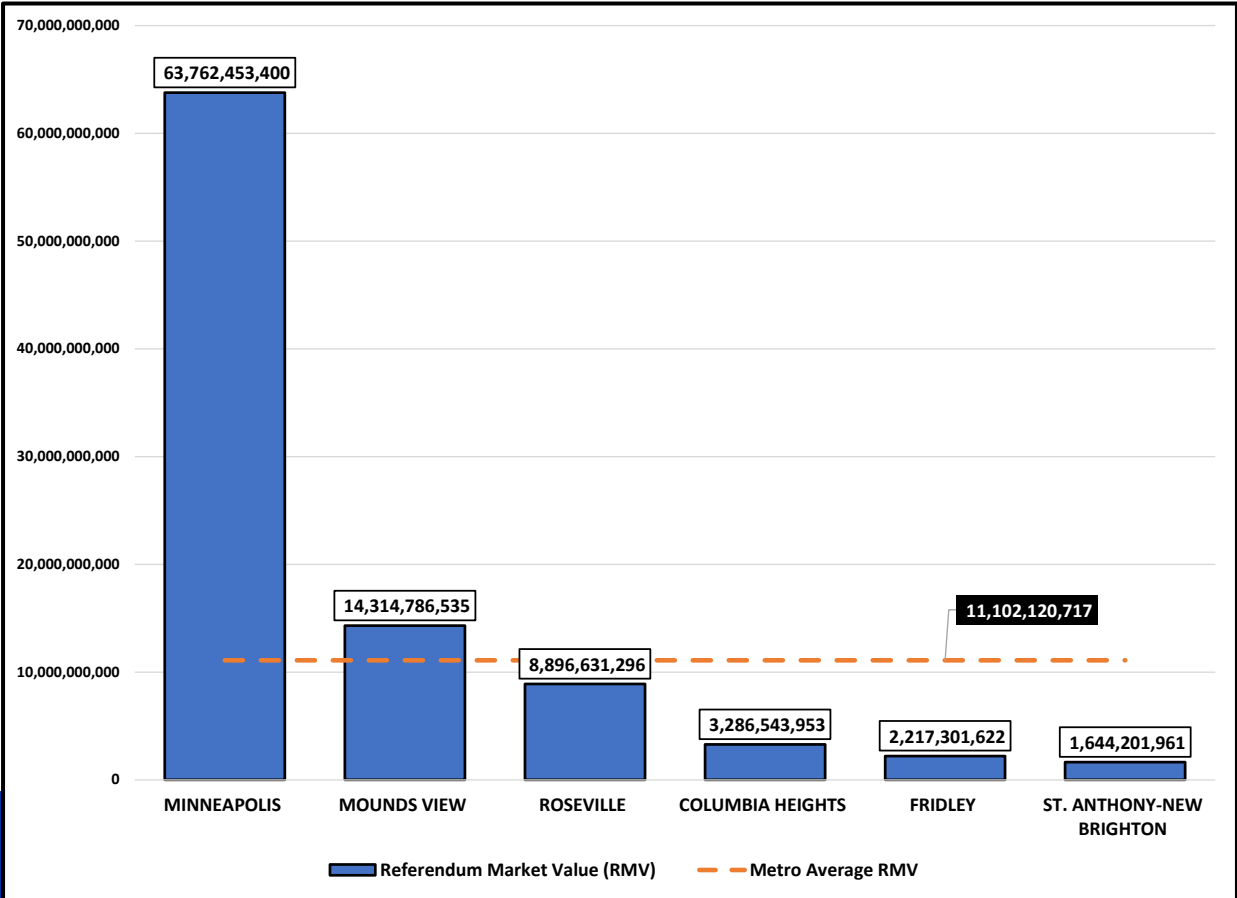


Two Tax Bases Defined

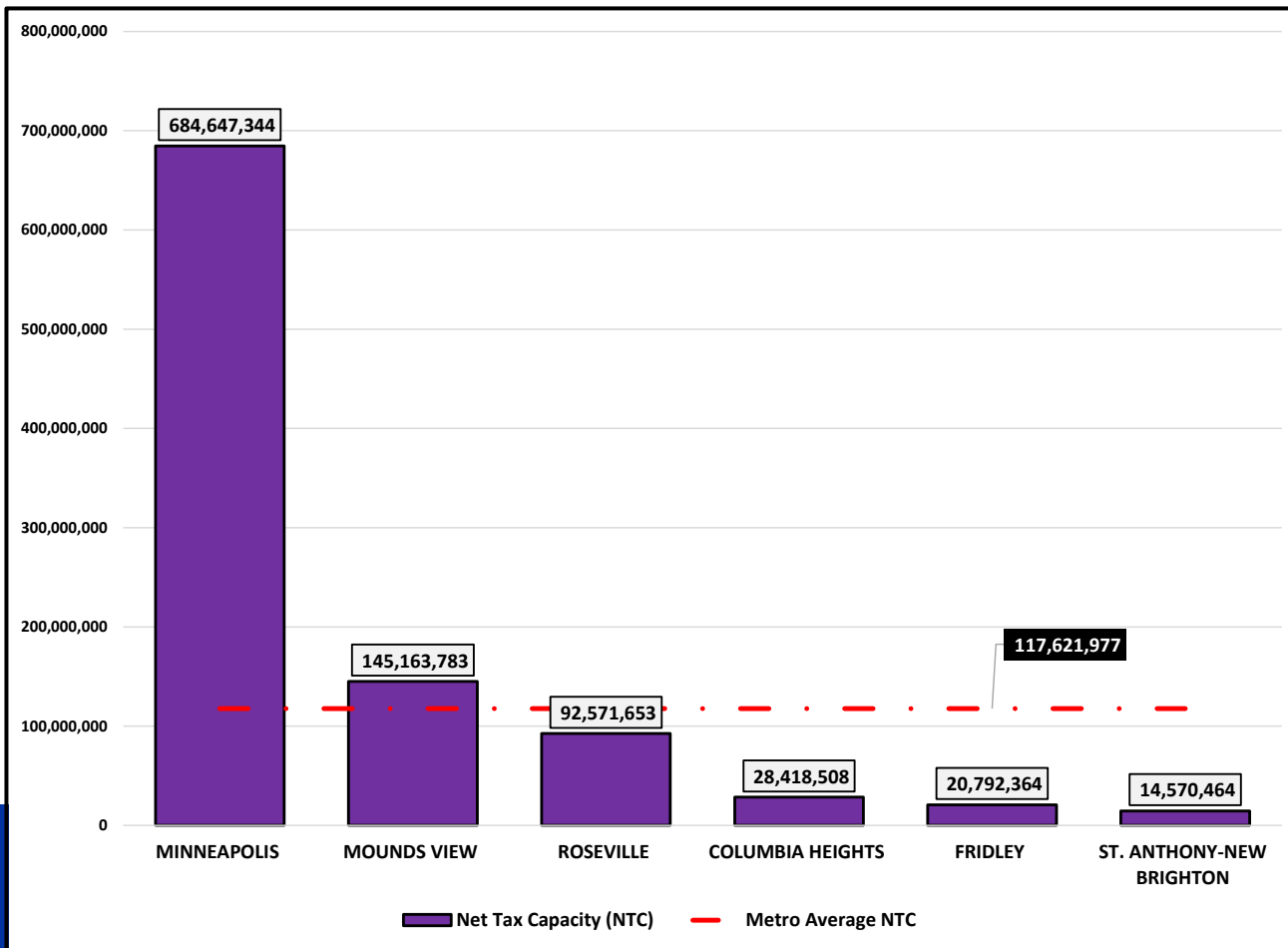
RMV (Referendum Market Value)	<ul style="list-style-type: none">• Market value of all taxable property in a district excluding seasonal rec and agricultural land beyond the dwelling value of the property (house, garage and one acre)• <i>Used for Voter – Approved Operating Levy, Local Optional Revenue Levy (LOR), Equity Levy and Transition Levy</i>
NTC (Net Tax Capacity)	<ul style="list-style-type: none">• Market value times class rates (majority of levies are spread over this amount to determine tax rate)• <i>Used for other School Levies, including Community Service, Safe Schools, LTFM, Lease, Debt Service, OPEB, etc..</i>



Tax Base Size – Referendum Market Value (RMV)



Tax Base Size – Net Tax Capacity (NTC)



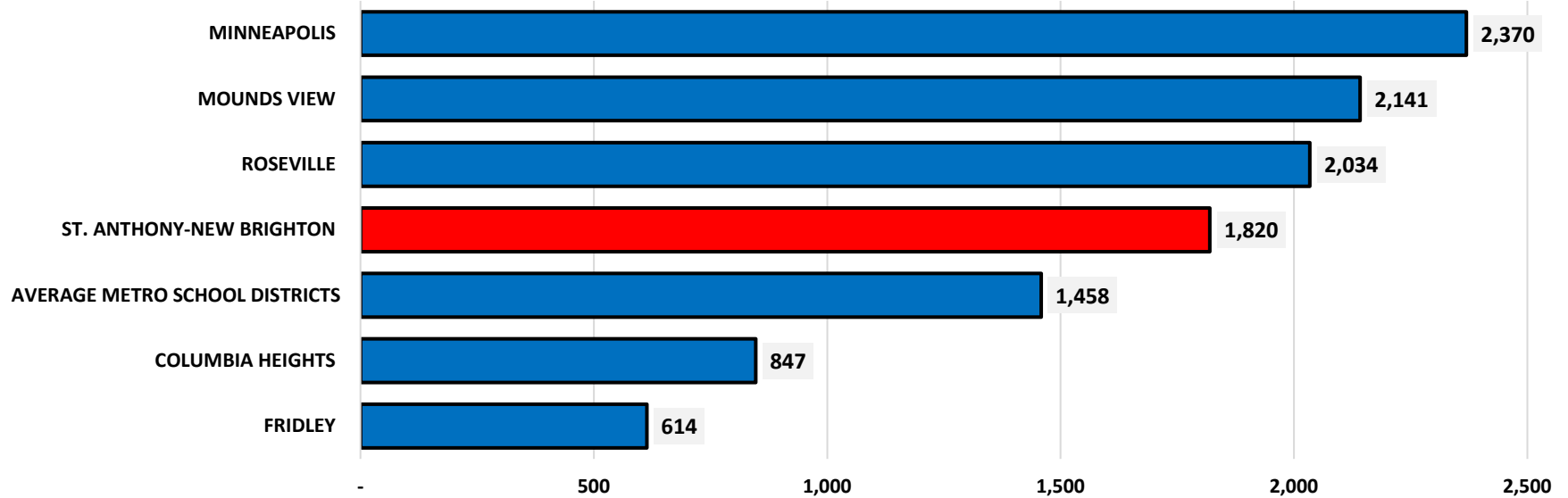
AVERAGE HOME VALUE

School District	District Code	Year Taxes Payable	Residential Homes tead Count	Residential Homes tead EMV	Residential Homes tead Average
MINNEAPOLIS	1	2024	79,546	30,721,851,176	386,215
MOUNDS VIEW	0621	2024	21,052	8,814,000,586	418,678
ROSEVILLE	0623	2024	14,878	5,319,731,344	357,557
ST. ANTHONY-NEW BRIGHTON	0282	2024	2,830	1,033,185,017	365,083
COLUMBIA HEIGHTS	0013	2024	6,785	1,884,119,500	277,689
FRIDLEY	0014	2024	3,872	1,209,192,950	312,292

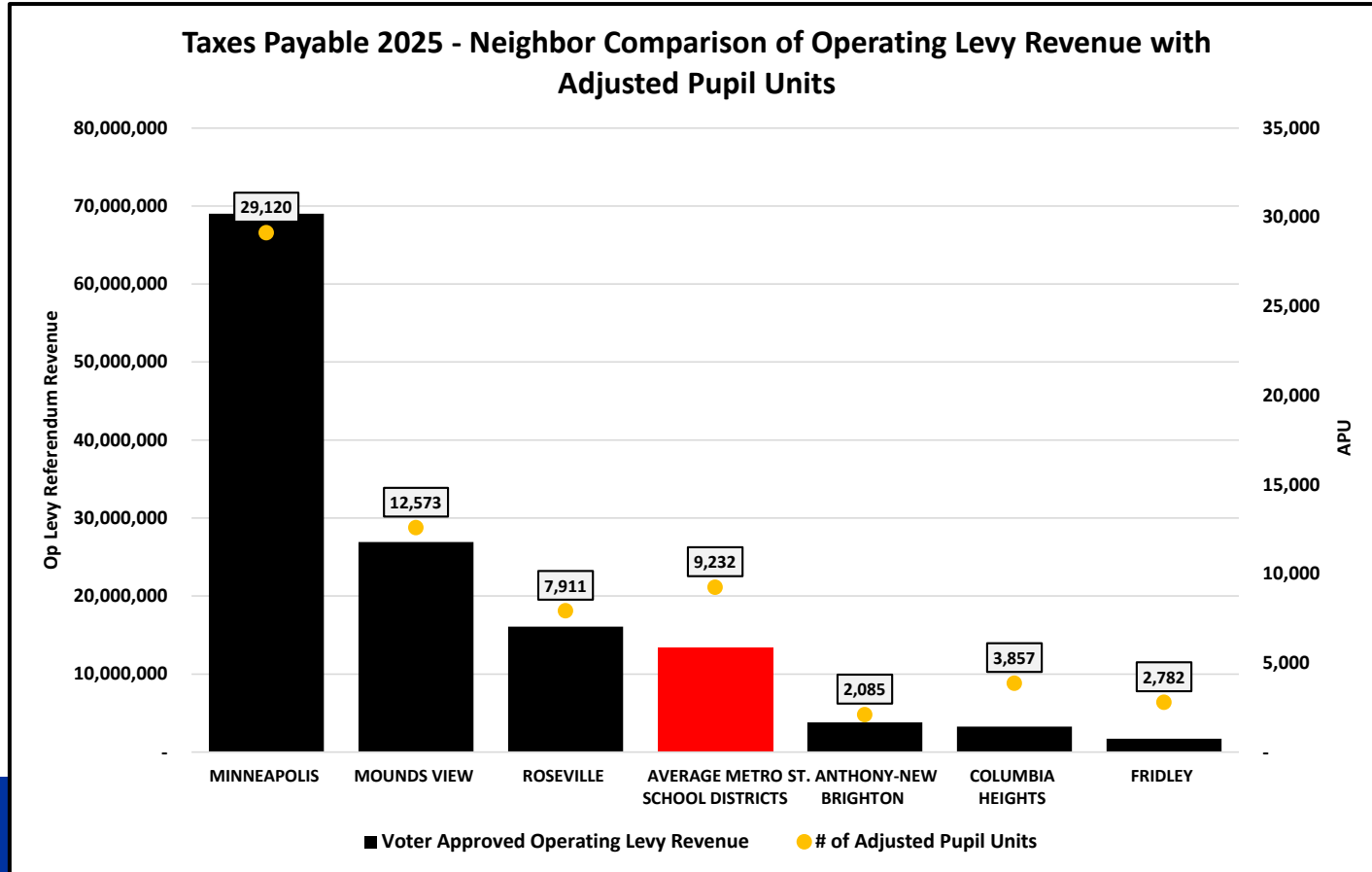


Operating Levy Neighbor Comparison – by Authority

Operating Levy Authority per Pupil - Taxes Payable 2025



Operating Levy Neighbor Comparison – by Revenue

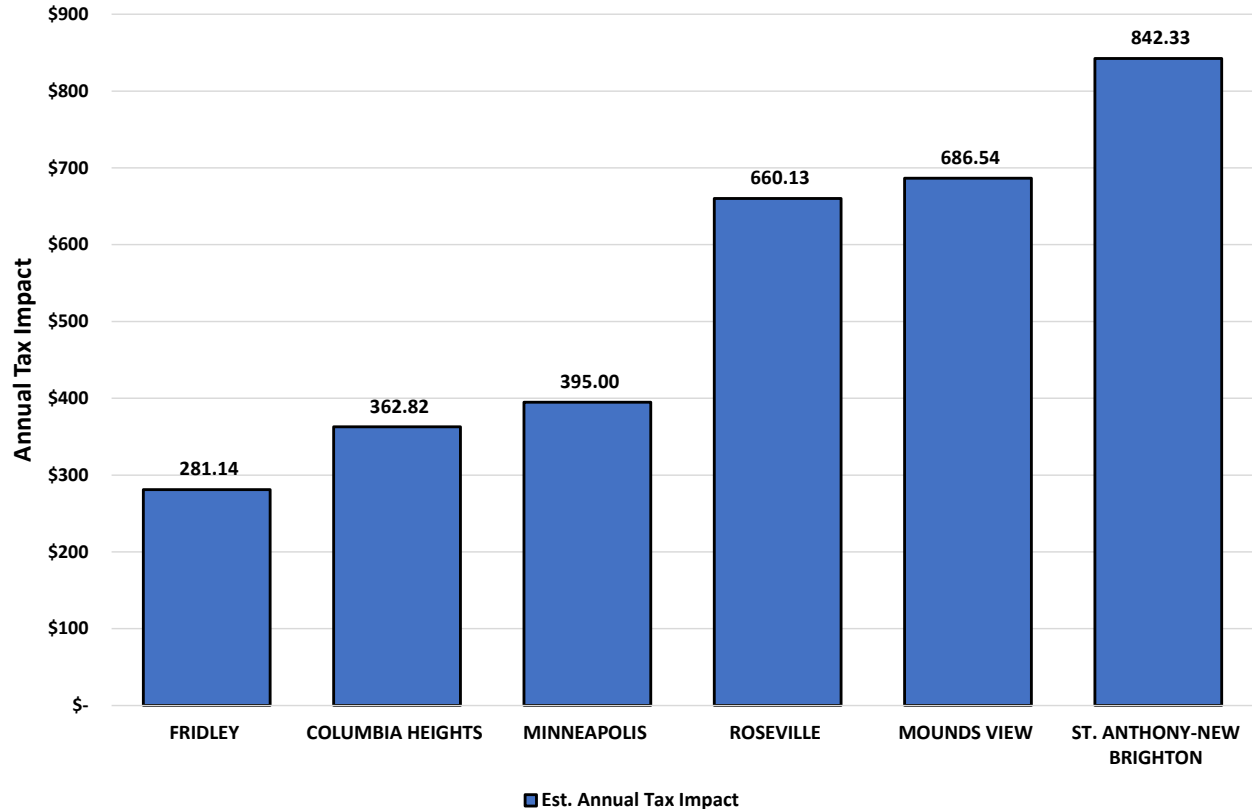


Tax Impact of Existing V-A Operating Levy

Neither ISD 282, nor its neighbor districts shown in the graph to the right receive state aid under the current operating levy equalization formula

Local taxpayers pick up 100% of the tax effort for voter-approved operating levy

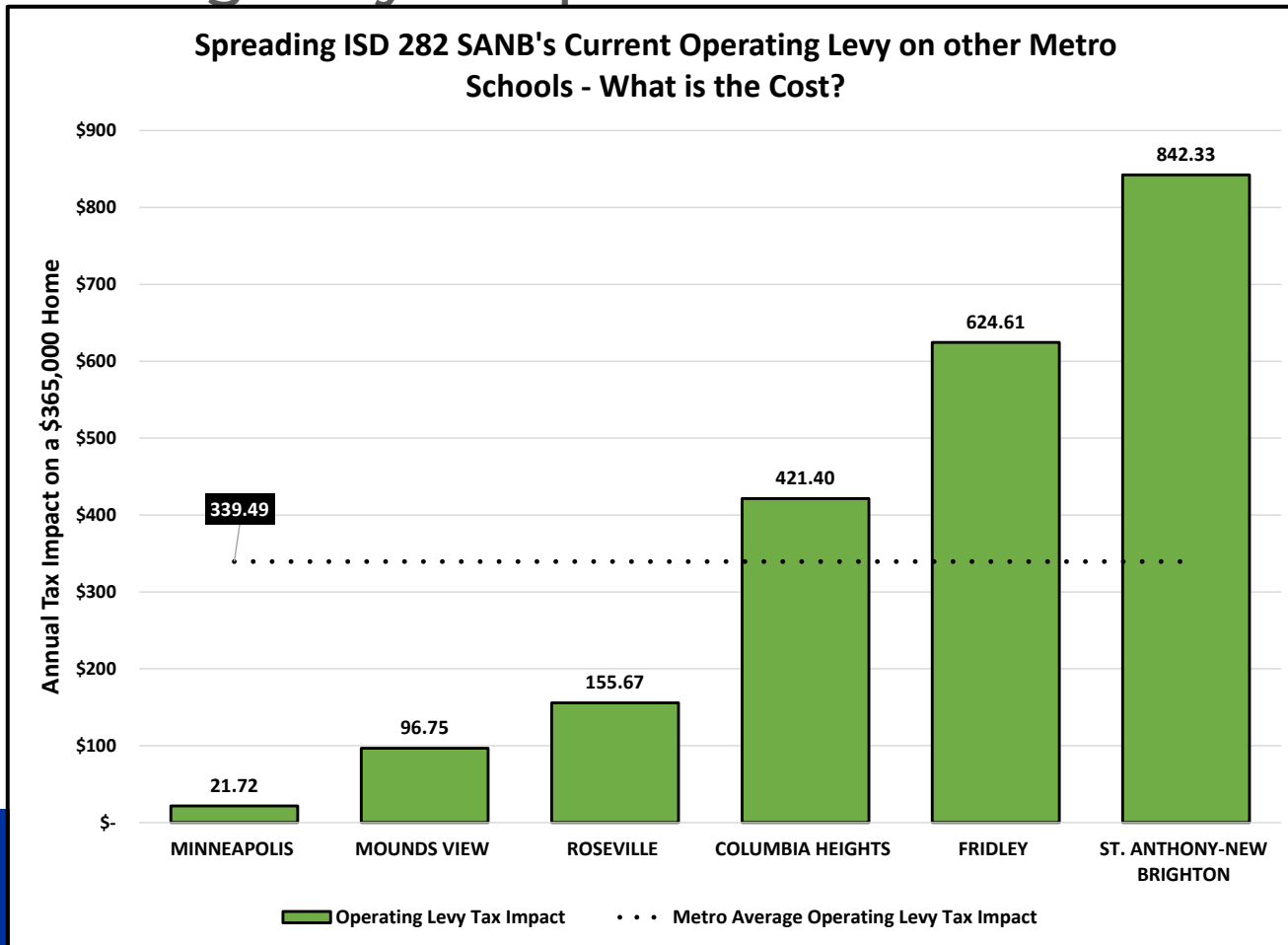
Tax Impact of Existing Voter-Approved Operating Levy Authority on \$365K Homestead Residential Property



Note, est. tax impact is prior to fiscal disparity levy offset.



Operating Levy - Impact of RMV Tax Base Size

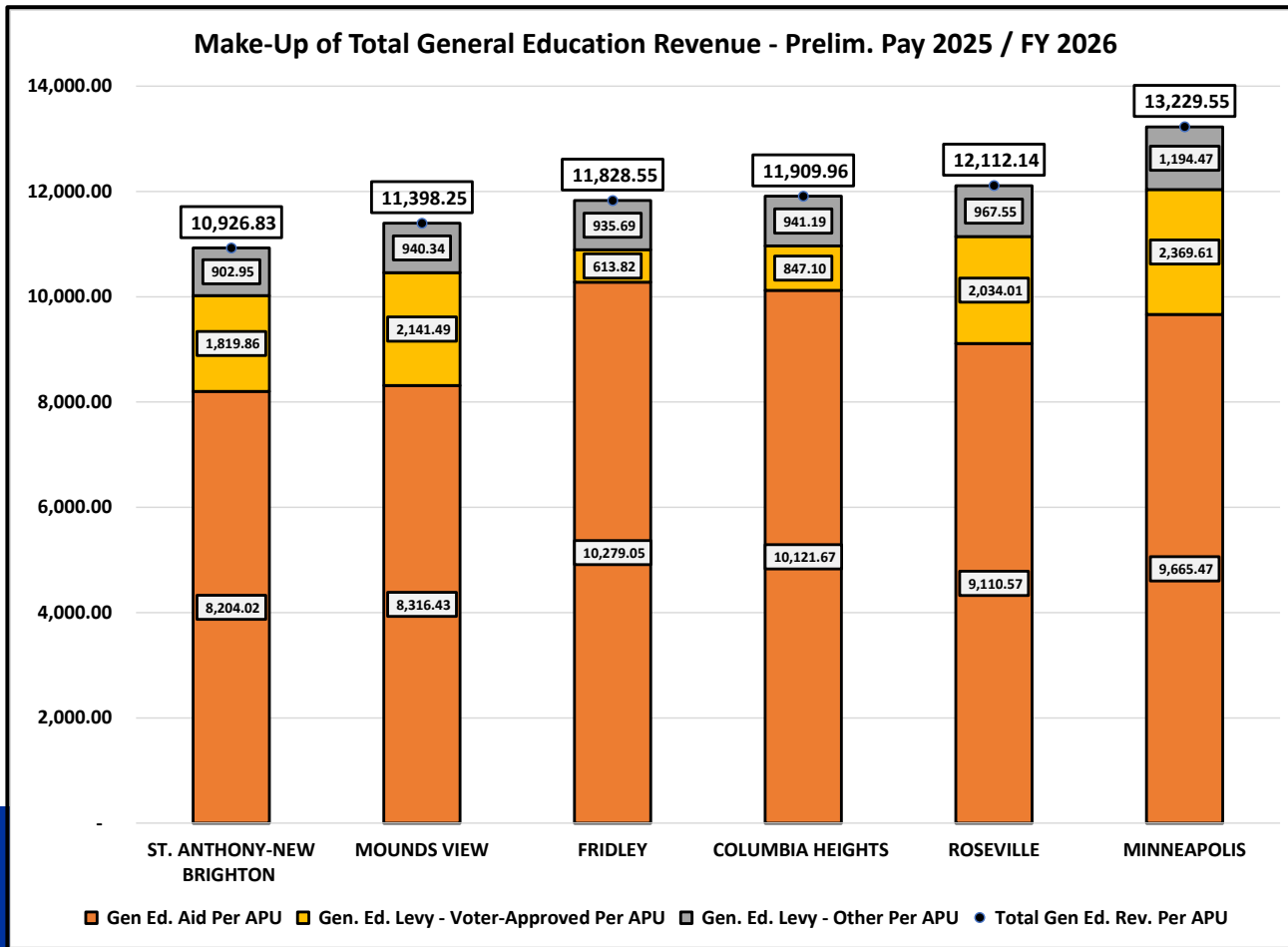


Note, est. tax impact is prior to fiscal disparity levy offset.



What About Total General Education Revenue?

ISD 282, SANB receives the least amount of total General Education Revenue but has the highest tax impact for voter-approved operating levy compared to its neighbors



Questions / Discussion

