

Education Finance Levies
House Recommendations HF 4328 DE2

Property Tax Levy Tracking
(\$ in thousands)

	A	B	C	D	E	F	G	H	I	J	K	L
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	House	House -	FY 2021	House	House -
Program	Pay 2013	Pay 2014	Pay 2015	Pay 2016	Pay 2017	Pay 2018	Pay 2019	FY 2020	Curr. Law	Pay 2020	FY 2021	Curr. Law
<i>(italics indicate policy change)</i>	Certified	Certified	Certified	Certified	Certified	Cert. Est.	Cert. Est.	Pay 2019	Pay 2019	Cert. Est.	Pay 2020	Pay 2020
10												
11	General Fund											
12	0.0	19,822.6	20,096.7	22,550.4	9,674.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13	0.0	208,516.8	287,656.3	302,261.8	312,000.1	321,579.5	328,623.0	328,623.0	0.0	338,057.0	338,057.0	0.0
14	(8,889.0)	(10,994.5)	(13,614.1)	(16,763.4)	(17,280.0)	(16,791.0)	(16,791.0)	(16,791.0)	0.0	(16,791.0)	(16,791.0)	0.0
15	19,330.4	22,622.9	22,869.0	23,218.3	23,754.6	24,101.4	24,881.0	24,881.0	0.0	25,679.0	25,679.0	0.0
16	71,895.0	68,444.1	77,801.0	83,420.9	86,278.5	86,707.7	92,832.0	92,832.0	0.0	95,747.0	95,747.0	0.0
17	111,778.6	86,593.3	92,334.5	93,924.7	77,594.5	67,302.4	75,773.0	75,773.0	0.0	78,504.0	78,504.0	0.0
18	22,802.2											
19												
20	216,917.2	395,005.2	487,143.4	508,612.7	492,021.9	482,900.0	505,318.0	505,318.0	0.0	521,196.0	521,196.0	0.0
21												
22	762,136.3	545,272.0	516,254.5	585,191.9	625,139.8	698,930.3	739,322.4	739,322.4	0.0	851,087.7	851,087.7	0.0
23	19,676.7	20,281.5	22,330.6	24,869.7	24,424.9	24,666.60	24,568.10	24,568.10	0.0	24,640.50	24,640.50	0.0
24	0.0	29,537.3	31,184.1	33,246.4	35,189.9	36,937.3	39,460.5	39,460.5	0.0	42,268.1	42,268.1	0.0
25	830.9	788.0	829.0	877.3	941.0	1,047.0	1,087.4	1,087.4	0.0	1,130.9	1,130.9	0.0
26	373.5	373.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27	2,990.7	2,655.5	1,707.0	1,835.8	1,705.7	1,713.0	1,542.0	1,542.0	0.0	1,388.0	1,388.0	0.0
28	984.5	1,166.6	1,278.5	889.1	611.6	241.1	241.1	241.1	0.0	241.1	241.1	0.0
29	28,455.5	26,395.1	27,515.9	28,450.0	29,386.6	29,756.0	36,108.0	36,108.0	0.0	37,113.0	37,113.0	0.0
30	11,029.1	8,090.5	7,407.8	6,519.1	6,358.1	5,584.0	5,969.0	5,969.0	0.0	5,810.0	5,810.0	0.0
31	118.5	168.5	30.7	30.7	30.7	30.6	30.6	30.6	0.0	30.6	30.6	0.0
32	29,135.2	32,851.8	33,962.8	34,592.1	34,680.1	35,410.3	34,604.2	33,454.2	(1,150.0)	34,631.0	33,481.0	(1,150.0)
33	564.2	483.9	330.3	1,300.5	278.7	1,034.9	1,034.9	1,034.9	0.0	1,034.9	1,034.9	0.0
34	541.3	527.1	551.4	599.3	596.5	622.8	600.0	600.0	0.0	600.0	600.0	0.0
35	1,954.9	1,891.3	2,209.0	2,156.1	2,228.7	2,273.8	2,328.7	2,328.7	0.0	2,400.0	2,400.0	0.0
36	683.0	694.9	693.7	694.9	683.0	667.3	667.3	667.3	0.0	667.3	667.3	0.0
37	15,338.8	16,370.0	18,605.8	20,796.7	23,525.8	25,876.3	28,111.0	28,111.0	0.0	30,777.0	30,777.0	0.0
38	941.1	960.5	1,276.4	1,314.7	1,247.8	1,608.9	1,390.0	1,390.0	0.0	1,390.0	1,390.0	0.0
39	114.3	108.3	200.0	150.0	0.0	(46.7)	(46.7)	(46.7)	0.0	(46.7)	(46.7)	0.0
40		0.0	0.0	64,548.3	102,579.1	135,019.9	146,431.2	147,581.2	1,150.0	151,632.2	152,782.2	1,150.0
41		0.0	0.0	98,282.3	110,427.6	99,393.1	108,710.4	108,710.4	0.0	112,571.7	112,571.7	0.0
42	51,445.4	57,719.9	61,213.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43	3,978.1	1,989.2	5,697.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44	0.0	0.0	(482.9)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45	55,056.9	83,645.5	81,600.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
46	(2,829.8)	(2,829.8)	(2,829.8)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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47 Disabled Access	85.0	120.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 Building Lease	51,413.0	57,723.6	65,149.2	71,883.9	75,257.7	80,849.4	89,000.0	89,000.0	0.0	95,000.0	95,000.0	0.0
49 Facilities Down Payment	47,247.8	60,852.2	65,829.6	85,123.3	91,190.3	98,846.60	111,061.0	111,061.0	0.0	115,584.10	115,584.10	0.0
50 Deferred Maintenance	22,612.4	22,685.5	23,833.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 Annual OPEB Levy	23,535.2	29,705.2	34,641.1	34,170.0	39,205.4	39,059.6	44,000.0	44,000.0	0.0	47,000.0	47,000.0	0.0
52 Other Capital	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	0.0	25.0	25.0	0.0
53 Last Year General Education Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
54 Last Year Transition, Equity Op Cap Adjustment	3,371.8	1,983.8	12,921.2	1,955.8	(8,183.8)	472.7	(2,295.3)	(2,295.3)	0.0	0.0	0.0	0.0
55 Last Year Alternative Compensation (Qcomp)	(385.6)	3,568.9	375.8	193.0	866.7	184.1	919.7	919.7	0.0	982.5	982.5	0.0
56 Last Year Supplemental and Referendum Adj.	361.2	5,859.4	3,873.2	(122.1)	1,837.4	(2,307.2)	(2,641.2)	(2,641.2)	0.0	0.4	0.4	0.0
57 Last Year Integration Adjustment	(189.1)	(6.9)	245.5	(1,252.7)	326.1	(548.2)	2,013.9	2,013.9	0.0	0.0	0.0	0.0
58 Career & Technical Adjustment	(610.6)	(2,959.1)	0.0	(762.4)	(1,938.1)	(1,269.9)	(774.5)	(774.5)	0.0	(146.6)	(146.6)	0.0
59 OPEB Adjustment	(1,173.7)	(761.1)	(394.0)	(2,389.4)	(1,749.4)	(674.4)	(1,604.4)	(1,604.4)	0.0	(1,342.7)	(1,342.7)	0.0
60 PY LTFM Equal Adj					589.2	1,582.0	1,612.4	1,612.4	0.0	1,600.0	1,600.0	0.0
61 PY LTFM Unequal Adj					6,261.8	508.6	500.0	500.0	0.0	500.0	500.0	0.0
62 Debt Surplus Transfer Adjustment	0.0	(272.8)	0.0	(96.4)	(78.8)	(294.3)	(300.0)	(300.0)	0.0	(300.0)	(300.0)	0.0
63 Final Health & Safety Adjustment	(3,410.8)	(3,206.4)	(2,859.2)	(2,381.5)	(1,922.4)	(680.8)	0.0	0.0	0.0	0.0	0.0	0.0
64 2nd PY Health & Safety Adjustment- Equalized	(2,282.6)	(1,702.7)	(289.2)	(1,347.9)	4,758.7	267.7	0.0	0.0	0.0	0.0	0.0	0.0
65 2nd PY Health & Safety Adjustment- Unequalized	0.0	0.0	0.0	0.0	0.0	565.7	0.0	0.0	0.0	0.0	0.0	0.0
66 Last Year Health & Safety Adjustment	(1,367.6)	(919.4)	(1,675.8)	20,816.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
67 Other Capital Limit Adjustment	324.7	389.6	162.9	122.8	(136.6)	(700.0)	103.8	103.8	0.0	49.5	49.5	0.0
68 Other General Limit Adjustment	10,093.0	10,981.5	13,076.8	2,208.0	(10,188.9)	(9,345.9)	(9,390.3)	(9,390.3)	0.0	(7,637.4)	(7,637.4)	0.0
69 Abatement Levy - Initial	7,952.9	7,952.0	5,798.5	8,337.3	7,141.0	6,442.7	7,532.5	7,532.5	0.0	7,452.5	7,452.5	0.0
70 Abatement Interest	307.5	302.0	270.5	270.5	270.5	321.3	321.3	321.3	0.0	321.3	321.3	0.0
71 Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	145.8	145.8	0.0	0.0	0.0	0.0
72 Abatement Carry-over	110.1	0.1	49.4	655.4	38.1	0.0	375.0	375.0	0.0	0.0	0.0	0.0
73 Abatement Advance	1,548.5	(462.7)	1,056.4	(2,186.3)	(449.3)	1,938.6	0.0	0.0	0.0	0.0	0.0	0.0
74 Net Offset Adjustment	(7.2)	0.0	5.0	0.0	(5.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Max Effort Adjustment	0.0	0.0	0.0	0.0	0.0	(0.6)	(0.6)	(0.6)	0.0	(0.6)	(0.6)	0.0
76												
77 Total -- General Fund	1,359,997.2	1,416,004.2	1,520,804.8	1,630,180.5	1,695,173.0	1,798,909.2	1,918,082.2	1,918,082.2	0.0	2,079,651.3	2,079,651.3	0.0
78												
79 Community Service Fund												
80												
81 Basic Community Education	38,263.8	38,221.5	38,420.4	39,276.0	39,522.6	39,749.0	40,086.4	40,086.4	0.0	40,330.0	40,330.0	0.0
82 Early Childhood Family Education	22,177.5	22,127.4	22,114.9	22,107.5	22,114.3	22,169.9	22,134.9	22,134.9	0.0	22,134.9	22,134.9	0.0
83 Early Childhood Home Visiting	572.1	570.4	568.3	567.3	488.3	510.6	588.9	588.9	0.0	614.3	614.3	0.0
85 Extended Day	13,231.1	13,635.7	14,089.6	14,685.8	15,660.7	17,147.4	20,805.0	20,805.0	0.0	21,665.0	21,665.0	0.0
86 Adults with Disabilities	670.0	670.0	670.0	670.0	670.0	668.5	668.5	668.5	0.0	668.5	668.5	0.0

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88 Other Community Ed	37.2	24.1	23.5	47.5	64.2	7.6	7.6	7.6	0.0	7.6	7.6	0.0
90 Limit Adjustments	1,652.5	2,076.1	1,625.4	2,518.6	1,612.3	2,622.5	2,599.4	2,599.4	0.0	1,624.3	1,624.3	0.0
94 Abatement Levy	350.9	362.1	316.5	389.4	303.9	272.1	300.6	300.6	0.0	297.4	297.4	0.0
95 Abatement Interest	14.7	13.8	12.9	12.9	12.9	18.6	19.0	19.0	0.0	19.4	19.4	0.0
96 Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.6	6.6	0.0
97 Carry-Over Abatement Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
98 Advance Abatement Adjustment	73.9	(18.6)	49.2	(82.5)	(17.0)	69.4	0.0	0.0	0.0	0.0	0.0	0.0
99 Net Offset Adjustment	7.2	0.0	(5.0)	0.0	5.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Max Effort Adjustment	0.0	0.0	0.0	0.0	0.0	(0.2)	(0.2)	(0.2)		(0.2)	(0.2)	
101												
102 Total -- Community Service Fund	76,212.1	76,756.5	77,885.7	80,192.5	80,437.3	83,235.4	87,210.1	87,210.1	0.0	87,367.8	87,367.8	0.0
103												
104 Debt Service Fund												
105												
106 Basic Debt Levy (No Equalization)	683,099.1	662,522.9	634,196.8	672,541.9	702,506.1	708,654.0	785,481.9	785,481.9	0.0	817,393.1	817,393.1	0.0
107 Basic Debt Levy - Aid Ineligible	0.0	15,627.2	16,799.3	41,213.0	7,846.0	50,886.6	31,583.4	31,583.4	0.0	31,484.4	31,484.4	0.0
108 Debt Levy - Disaster	0.0	0.0	0.0	5,020.0	5,040.0	5,230.0	5,230.0	5,230.0	0.0	5,230.0	5,230.0	0.0
109 Debt Equalization - Disaster	0.0	0.0	0.0	(2,800.0)	(2,830.0)	(2,970.0)	(2,940.0)	(2,940.0)	0.0	(2,900.0)	(2,900.0)	0.0
110 Debt Service Equalization	(19,311.4)	(22,955.0)	(20,058.8)	(20,444.4)	(22,262.8)	(19,948.1)	(19,282.0)	(19,282.0)	0.0	(19,954.0)	(19,954.0)	0.0
111 Additional Maximum Effort	273.0	297.4	263.9	395.7	77.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
112 Lease Purchase	47,140.7	47,534.4	53,910.8	54,482.9	50,829.9	58,350.5	58,350.5	58,350.5	0.0	58,350.5	58,350.5	0.0
113 Long-Term Facilities Maintenance (Fund 7)		0.0	0.0	135,482.5	156,083.8	170,327.0	177,651.5	177,651.5	0.0	183,199.6	183,199.6	0.0
114 Long-Term Facilities Maintenance Aid (Fund 7)		0.0	0.0	(29,167.7)	(33,533.6)	(38,308.0)	(39,086.1)	(39,086.1)	0.0	(39,712.5)	(39,712.5)	0.0
115 Alternative Facilities - H&S - Aid Eligible	40,242.4	42,500.0	46,541.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
116 Alternative Facilities - H&S - Aid Ineligible	0.0	713.4	1,577.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
117 Alternative Facilities Debt - Aid Eligible	107,664.0	93,928.5	92,422.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
118 Alternative Facilities Debt - Aid Ineligible		0.0	4,218.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
119 Alternate Facilities Debt Aid	(16,456.2)	(16,456.2)	(16,456.2)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
120 Taconite Bonds	0.0	0.0	7,052.0	6,577.8	5,657.4	4,006.4	4,006.4	4,006.4	0.0	4,006.4	4,006.4	0.0
121 Facilities	8,977.0	11,113.9	14,161.0	16,510.0	17,133.4	16,450.6	16,450.6	16,450.6	0.0	16,450.6	16,450.6	0.0
122 Equipment	417.3	454.4	237.5	409.5	340.3	340.3	340.4	340.4	0.0	340.4	340.4	0.0
123 Reorg Operating Debt	0.0	84.7	83.9	82.9	81.7	335.8	335.8	335.8	0.0	335.8	335.8	0.0
124 Economic Development Abatement	0.0	182.3	394.9	843.1	996.4	3,041.4	3,041.4	3,041.4	0.0	3,041.4	3,041.4	0.0
125 Judgement Debt	0.0	17.3	206.8	216.3	212.9	209.6	209.6	209.6	0.0	209.6	209.6	0.0
126 Other Non-Voter Debt		0.0	0.0	4,931.6	362.8	20.9	20.9	20.9	0.0	20.9	20.9	0.0
128 Limit Adjustment	0.0	0.0	100.0	440.9	(620.6)	(515.8)	0.0	0.0	0.0	0.0	0.0	0.0

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129 Adjustment for Taconite on Bonds	(2,704.1)	(2,662.5)	(2,662.5)	(2,590.6)	(1,881.3)	(1,085.2)	(1,085.2)	(1,085.2)	0.0	(1,085.2)	(1,085.2)	0.0
130 Abatement Levy	4,444.2	4,648.0	3,605.2	4,171.0	3,146.0	2,735.5	3,098.5	3,098.5	0.0	3,065.6	3,065.6	0.0
131 Abatement Interest	133.1	139.4	120.6	120.6	120.6	112.6	114.9	114.9	0.0	117.2	117.2	0.0
132 Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	74.0	74.0	0.0
133 Abatement Carry-over	55.5	81.9	0.0	401.0	42.4	0.0	69.0	69.0	0.0	0.0	0.0	0.0
134 Abatement Advance	854.9	(33.8)	283.1	(849.0)	(245.0)	961.8	0.0	0.0	0.0	0.0	0.0	0.0
136 Net Offset Adjustment	0.0	0.0	0.0	426.7	316.5	517.0	0.0	0.0	0.0	0.0	0.0	0.0
137 Reduction for Debt Excess	(39,186.5)	(36,127.7)	(39,692.2)	(40,874.0)	(45,895.4)	(39,173.4)	(42,500.2)	(42,500.2)	0.0	(44,154.5)	(44,154.5)	0.0
Max Effort Adjustment	0.0	0.0	0.0	0.0	0.0	(1,875.2)	(1,610.3)	(1,610.3)	0.0	(1,940.5)	(1,940.5)	0.0
139												
140 Total -- Debt Service Fund	815,643.0	801,610.5	797,305.8	847,541.7	843,524.6	918,304.3	979,481.0	979,481.0	0.0	1,013,572.8	1,013,572.8	0.0
141												
142												
143 Other Post Employment Benefits Debt												
144												
145 OPEB Initial Levy	70,364.0	71,805.1	83,919.0	94,064.7	94,749.9	95,103.3	95,103.3	95,103.3	0.0	95,103.3	95,103.3	0.0
146 Limit Adjustment			0.0	10.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
147 Abatement Levy	396.5	368.9	418.3	401.4	447.5	443.0	560.4	560.4	0.0	554.4	554.4	0.0
148 Abatement Interest	11.7	9.3	13.1	13.1	13.1	13.1	0.0	0.0	0.0	0.0	0.0	0.0
Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.4	7.4	0.0
150 Abatement Carry-over	0.0	9.6	0.0	23.2	0.0	0.0	64.2	64.2	0.0	0.0	0.0	0.0
151 Abatement Advance	149.1	100.0	14.1	(62.8)	19.7	0.9	0.0	0.0	0.0	0.0	0.0	0.0
152 Net Offset Adjustment	0.0	22.5	232.8	236.1	369.3	285.9	0.0	0.0	0.0	0.0	0.0	0.0
153 Reduction for Debt Excess	(981.6)	(1,652.8)	(2,188.1)	(2,503.6)	(2,979.0)	(4,228.9)	(4,228.9)	(4,228.9)	0.0	(4,228.9)	(4,228.9)	0.0
154												
155 Total -- OPEB Debt Fund	69,939.7	70,662.6	82,409.2	92,182.2	92,620.5	91,617.3	91,499.0	91,499.0	0.0	91,436.2	91,436.2	0.0
156												

Education Finance Levies
House Recommendations HF 4328 DE2

Property Tax Levy Tracking
(\$ in thousands)

	A	B	C	D	E	F	G	H	I	J	K	L	
Program	FY 2014 Pay 2013 Certified	FY 2015 Pay 2014 Certified	FY 2016 Pay 2015 Certified	FY 2017 Pay 2016 Certified	FY 2018 Pay 2017 Certified	FY 2019 Pay 2018 Cert. Est.	FY 2020 Pay 2019 Cert. Est.	House FY 2020 Pay 2019	House - Curr. Law Pay 2019	FY 2021 Pay 2020 Cert. Est.	House FY 2021 Pay 2020	House - Curr. Law Pay 2020	
<i>(italics indicate policy change)</i>													
164													
165	2,321,792.0	2,365,033.8	2,478,405.5	2,650,096.9	2,711,755.4	2,892,066.2	3,076,272.3	3,076,272.3	0.0	3,272,028.1	3,272,028.1	0.0	
166													
167	Subtotal -- Operating Levies	1,506,149.0	1,492,760.7	1,598,690.5	1,710,373.0	1,775,610.3	1,882,144.6	2,005,292.3	2,005,292.3	0.0	2,167,019.1	2,167,019.1	0.0
168	Subtotal -- Non-Operating Levies	885,582.7	872,273.1	879,715.0	939,723.9	936,145.1	1,009,921.6	1,070,980.0	1,070,980.0	0.0	1,105,009.0	1,105,009.0	0.0
169													
170	Statutory Operating Debt	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
171													
172	Grand Total -- Levies	2,321,792.0	2,365,033.8	2,478,405.5	2,650,096.9	2,711,755.4	2,892,066.2	3,076,272.3	3,076,272.3	0.0	3,272,028.1	3,272,028.1	0.0
175													
177	Homestead Education Credit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
178	Homestead Agriculture Credit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
179	Market Value Homestead Credit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
180	Market Value Agriculture Credit	5,280.0	8,495.0	8,495.0	8,495.0	8,495.0	8,495.0	8,495.0	8,495.0	0.0	8,495.0	8,495.0	0.0
181	Other Credits	9,612.0	10,704.0	10,704.0	10,704.0	10,704.0	10,704.0	10,704.0	10,704.0	0.0	10,704.0	10,704.0	0.0
182													
183	Total Certified Levy (After Credits) *	2,306,900.0	2,345,834.8	2,459,206.5	2,630,897.9	2,692,556.4	2,872,867.2	3,057,073.3	3,057,073.3	0.0	3,252,829.1	3,252,829.1	0.0
184	Change from Prior Year	34,731.4		113,371.7	171,691.4	61,658.5	180,310.8	184,206.1	184,206.1	195,755.8	195,755.8		
185	Percent Change from Prior Year	1.5%		4.8%	7.0%	2.3%	6.7%	6.4%	6.4%	6.4%	6.4%		

* Certified Levy does not include taconite adjustments