

# Residential Homestead Property Tax Burden Report

Taxes Payable 2019

Property Tax Division
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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 2019) and income (earned in 2018). 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 11th 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 2019 was \$173,600 in the Southeast region of the state and \$269,300 in Dakota County.
- Table 3.6 shows that 6.1% of homesteads in the Arrowhead region had income in 2018 of more than \$180,000 while 18.3% 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 2.9% of income, while the median burden for those with income of \$90,000 or more was 2.0% 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 2019 report, approximately 3% of records were excluded because they did not reflect ownership changes due to property sales that occurred before January 2, 2019. Taxpayers must both own and occupy a homestead on January 2 to be eligible for a property tax refund.

#### 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, 2018).
- 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 90% of homesteads received some property tax relief through this exclusion in 2019.

(**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 39% of residential homesteads received a property tax refund in 2019.
- **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 2019 Median Values by Region

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	Homestead Count	EMV	MV Exclusion	Net Tax	Effective Tax Rate	Homestead Income	EMV / Income	Burden Before PTR	Burden After PTR
Arrowhead	89,030	\$142,350	\$22,680	\$1,289	%06.0	\$68,159	2.09	2.2%	2.0%
Central	104,283	\$203,200	\$18,844	\$2,110	1.08%	\$87,132	2.35	2.9%	$\boldsymbol{2.5\%}$
East Central	41,665	\$182,300	\$20,455	\$1,936	1.12%	\$73,911	2.44	3.2%	$\boldsymbol{2.6\%}$
Minnesota Valley	39,988	\$129,400	\$23,308	\$1,286	$\boldsymbol{1.05\%}$	\$70,075	1.83	$\boldsymbol{2.1\%}$	2.0%
North Central	41,647	\$157,500	\$21,877	\$1,256	$\boldsymbol{0.82\%}$	\$63,270	2.49	$\boldsymbol{2.3\%}$	2.1%
Northwest/Headwaters	36,248	\$130,200	\$23,038	\$1,222	0.97%	\$67,503	1.91	2.0%	1.9%
South Central	54,903	\$150,800	\$22,102	\$1,553	1.09%	\$72,993	2.05	$\boldsymbol{2.5\%}$	2.2%
Southeast	122,513	\$173,600	\$21,157	\$1,844	1.11%	\$80,951	2.14	2.7%	2.4%
Southwest	25,984	\$106,200	\$23,844	\$1,007	1.06%	\$64,787	1.63	1.8%	1.7%
West Central	55,665	\$173,900	\$20,680	\$1,502	%06.0	\$73,676	2.34	2.4%	2.1%
Greater Minnesota	611,926	\$165,100	\$21,319	\$1,603	1.02%	\$74,661	2.17	2.5%	2.2%
Anoka	93,870	\$228,300	\$16,684	\$2,306	1.07%	\$90,321	2.60	3.0%	2.6%
Carver/Scott	63,155	\$290,700	\$11,068	\$3,163	1.19%	\$114,261	2.51	3.1%	2.7%
Dakota	106,668	\$269,300	\$13,003	\$2,705	1.09%	\$103,428	2.55	3.0%	$\boldsymbol{2.6\%}$
Minneapolis	67,841	\$263,000	\$13,570	\$3,057	$\boldsymbol{1.31\%}$	\$90,654	2.85	4.0%	3.2%
North Hennepin	73,945	\$232,400	\$16,270	\$2,758	$\boldsymbol{1.27\%}$	\$94,110	2.52	3.5%	2.9%
Saint Paul	52,263	\$195,300	\$19,645	\$2,414	$\boldsymbol{1.38\%}$	\$80,182	2.54	3.9%	3.0%
Southeast Hennepin	64,155	\$265,400	\$13,354	\$3,094	$\boldsymbol{1.25\%}$	\$101,424	2.67	3.6%	2.9%
Southwest Hennepin	68,389	\$354,300	\$5,353	\$4,185	1.24%	\$131,001	2.60	3.3%	2.9%
Suburban Ramsey	60,767	\$242,100	\$15,451	\$2,736	1.22%	\$95,810	2.53	3.4%	2.8%
Washington	69,752	\$282,500	\$11,806	\$2,951	1.08%	\$109,120	2.57	3.1%	2.7%
Metro	720,805	\$259,000	\$13,930	\$2,817	1.15%	\$100,291	2.59	3.3%	2.8%
Statewide	1,332,731	\$217,500	\$17,287	\$2,209	1.10%	\$87,187	2.40	3.0%	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

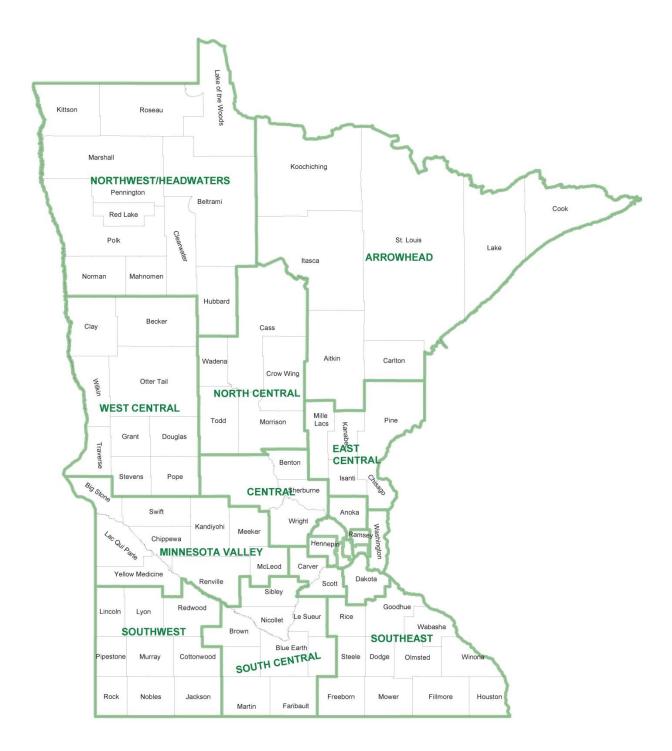


Figure 1 – Greater Minnesota Map

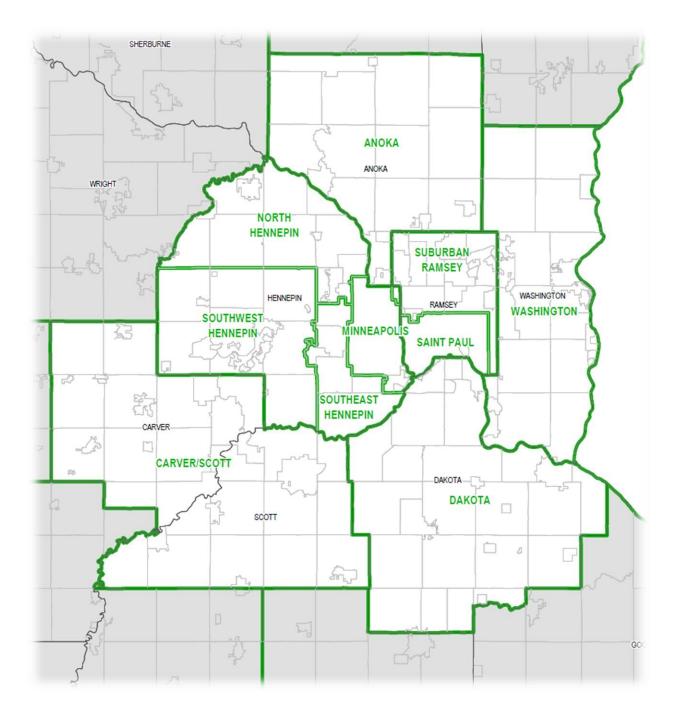


Figure 2 – Metro Map

## 2.1 Statewide

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	29,323	2.2%	0.15% or less	11,376	0.9%
\$50,000-\$100,000	107,786	8.1%	0.15%- $0.30%$	15,309	1.1%
\$100,000-\$150,000	181,620	13.6%	0.30%- $0.45%$	36,361	2.7%
\$150,000-\$200,000	257,335	19.3%	0.45%- $0.60%$	61,572	4.6%
\$200,000-\$250,000	243,819	18.3%	0.60% - 0.75%	122,231	9.2%
\$250,000-\$300,000	169,365	12.7%	0.75%- $0.90%$	167,248	12.5%
\$300,000-\$350,000	114,467	8.6%	0.90% - 1.05%	181,719	13.6%
\$350,000-\$400,000	76,958	5.8%	1.05% - $1.20%$	232,238	17.4%
\$400,000-\$450,000	50,033	3.8%	1.20% - 1.35%	228,987	17.2%
More than \$450,000	102,025	7.7%	More than 1.35%	275,690	20.7%
Total	1,332,731	100.0%	Total	1,332,731	100.0%
Market Value Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	136,248	10.2%	\$20,000 or less	63,575	4.8%
\$1-\$10,000	206,423	15.5%	\$20,000-\$40,000	146,370	11.0%
\$10,000-\$12,500	87,974	6.6%	\$40,000-\$60,000	195,301	14.7%
\$12,500-\$15,000	109,735	8.2%	\$60,000-\$80,000	195,247	14.7%
\$15,000-\$17,500	138,130	10.4%	\$80,000-\$100,000	174,555	13.1%
\$17,500-\$20,000	152,705	11.5%	\$100,000-\$120,000	147,974	11.1%
\$20,000-\$22,500	155,503	11.7%	\$120,000-\$140,000	107,334	8.1%
\$22,500-\$25,000	136,003	10.2%	\$140,000-\$160,000	71,750	5.4%
\$25,000-\$27,500	108,881	8.2%	\$160,000-\$180,000	50,391	3.8%
More than \$27,500	101,129	7.6%	More than \$180,000	180,234	13.5%
Total	1,332,731	100.0%	Total	1,332,731	100.0%
Property Tax Refund	Count	Percent	EMV/Income Ratio	Count	Percent
No Refund	810,547	60.8%	1.0 or less	95,545	7.2%
\$1-\$200	52,778	4.0%	1.0-2.0	394,079	29.6%
\$200-\$400	55,333	4.2%	2.0-3.0	378,971	28.4%
\$400-\$600	65,532	4.9%	3.0-4.0	191,859	14.4%
\$600-\$800	66,515	5.0%	4.0-5.0	95,423	7.2%
\$800-\$1,000	61,210	4.6%	5.0-6.0	52,215	3.9%
\$1,000-\$1,200	53,856	4.0%	6.0-7.0	31,466	2.4%
\$1,200-\$1,400	47,033	3.5%	7.0-8.0	20,394	1.5%
\$1,400-\$1,600	35,313	2.6%	8.0-9.0	13,870	1.0%
More than \$1,600	84,614	6.3%	More than 9.0	58,909	4.4%
Total	1,332,731	100.0%	Total	1,332,731	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	70,098	5.3%	1.0% or less	93,363	7.0%
\$500-\$1,000	136,357	10.2%	1.0%-2.0%	282,616	21.2%
\$1,000-\$1,500	185,400	13.9%	2.0%-3.0%	515,900	38.7%
\$1,500-\$2,000	197,646	14.8%	3.0%-4.0%	237,026	17.8%
\$2,000-\$2,500	173,504	13.0%	4.0% - 5.0%	86,526	6.5%
\$2,500-\$3,000	136,982	10.3%	5.0%-6.0%	37,684	2.8%
\$3,000-\$3,500	98,630	7.4%	6.0%-7.0%	19,678	1.5%
\$3,500-\$4,000	74,045	5.6%	7.0%-8.0%	11,912	0.9%
\$4,000-\$4,500	59,122	4.4%	8.0%-9.0%	7,937	0.6%
More than \$4,500	200,947	15.1%	More than 9.0%	40,089	3.0%
Total	1,332,731	100.0%	Total	1,332,731	100.0%

## 2.2 Greater Minnesota

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	28,609	4.7%	0.15% or less	8,906	1.5%
\$50,000-\$100,000	96,681	15.8%	0.15%-0.30%	9,801	1.6%
\$100,000-\$150,000	137,179	22.4%	0.30%-0.45%	21,756	3.6%
\$150,000-\$200,000	133,364	21.8%	0.45%- $0.60%$	36,115	5.9%
\$200,000-\$250,000	87,265	14.3%	0.60%- $0.75%$	62,118	10.2%
\$250,000-\$300,000	52,788	8.6%	0.75%-0.90%	86,369	14.1%
\$300,000-\$350,000	31,884	5.2%	0.90%-1.05%	98,632	16.1%
\$350,000-\$400,000	18,439	3.0%	1.05%- $1.20%$	97,546	15.9%
\$400,000-\$450,000	10,137	1.7%	1.20%- $1.35%$	80,859	13.2%
More than \$450,000	15,580	2.5%	More than 1.35%	109,824	17.9%
Total	611,926	100.0%	Total	611,926	100.0%
Market Value Exclusion	Count	Percent	<b>Homestead Income</b>	Count	Percent
No Exclusion	22,380	3.7%	\$20,000 or less	39,234	6.4%
\$1-\$10,000	57,527	9.4%	\$20,000-\$40,000	86,287	14.1%
\$10,000-\$12,500	29,414	4.8%	\$40,000-\$60,000	105,819	17.3%
\$12,500-\$15,000	38,351	6.3%	\$60,000-\$80,000	99,747	16.3%
\$15,000-\$17,500	50,400	8.2%	\$80,000-\$100,000	84,777	13.9%
\$17,500-\$20,000	66,334	10.8%	\$100,000-\$120,000	66,020	10.8%
\$20,000-\$22,500	82,489	13.5%	\$120,000-\$140,000	43,328	7.1%
\$22,500-\$25,000	90,281	14.8%	\$140,000-\$160,000	25,606	4.2%
\$25,000-\$27,500	86,704	14.2%	\$160,000-\$180,000	16,086	2.6%
More than \$27,500	88,046	14.4%	More than \$180,000	45,022	7.4%
Total	611,926	100.0%	Total	611,926	100.0%
Property Tax Refund	Count	Percent	EMV/Income Ratio	Count	Percent
No Refund	395,457	64.6%	1.0 or less	63,433	10.4%
\$1-\$200	30,279	4.9%	1.0-2.0	208,488	34.1%
\$200-\$400	31,889	5.2%	2.0-3.0	158,307	25.9%
\$400-\$600	33,116	5.4%	3.0-4.0	75,231	12.3%
\$600-\$800	30,043	4.9%	4.0-5.0	37,187	6.1%
\$800-\$1,000	24,727	4.0%	5.0-6.0	20,670	3.4%
\$1,000-\$1,200	19,335	3.2%	6.0-7.0	12,466	2.0%
\$1,200-\$1,400	14,954	2.4%	7.0-8.0	7,979	1.3%
\$1,400-\$1,600	10,528	1.7%	8.0-9.0	5,519	0.9%
More than \$1,600	21,598	3.5%	More than 9.0	22,646	3.7%
Total	611,926	100.0%	Total	611,926	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	61,203	10.0%	1.0% or less	71,490	11.7%
\$500-\$1,000	104,861	17.1%	1.0% - 2.0%	173,588	28.4%
\$1,000-\$1,500	117,348	19.2%	2.0%-3.0%	221,834	36.3%
\$1,500-\$2,000	100,785	16.5%	3.0%-4.0%	79,661	13.0%
\$2,000-\$2,500	75,373	12.3%	4.0%-5.0%	26,980	4.4%
\$2,500-\$3,000	50,003	8.2%	5.0%- $6.0%$	11,750	1.9%
\$3,000-\$3,500	30,870	5.0%	6.0%-7.0%	6,350	1.0%
\$3,500-\$4,000	20,881	3.4%	7.0%-8.0%	3,803	0.6%
\$4,000-\$4,500	15,425	2.5%	8.0%-9.0%	2,605	0.4%
More than \$4,500	35,177	5.7%	More than 9.0%	13,865	2.3%
Total	611,926	100.0%	Total	611,926	100.0%

# 2.3 Metro

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	714	0.1%	0.15% or less	2,470	0.3%
\$50,000-\$100,000	11,105	1.5%	0.15%- $0.30%$	5,508	0.8%
\$100,000-\$150,000	44,441	6.2%	0.30%- $0.45%$	14,605	2.0%
\$150,000-\$200,000	123,971	17.2%	0.45% - $0.60%$	25,457	3.5%
\$200,000-\$250,000	156,554	21.7%	0.60% - $0.75%$	60,113	8.3%
\$250,000-\$300,000	116,577	16.2%	0.75%- $0.90%$	80,879	11.2%
\$300,000-\$350,000	82,583	11.5%	0.90% - $1.05%$	83,087	11.5%
\$350,000-\$400,000	58,519	8.1%	1.05% - $1.20%$	134,692	18.7%
\$400,000-\$450,000	39,896	5.5%	1.20%-1.35%	148,128	20.6%
More than \$450,000	86,445	12.0%	More than 1.35%	165,866	23.0%
Total	720,805	100.0%	Total	720,805	100.0%
Market Value Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	113,868	15.8%	\$20,000  or less	24,341	3.4%
\$1-\$10,000	148,896	20.7%	\$20,000-\$40,000	60,083	8.3%
\$10,000-\$12,500	58,560	8.1%	\$40,000-\$60,000	89,482	12.4%
\$12,500-\$15,000	71,384	9.9%	\$60,000-\$80,000	95,500	13.2%
\$15,000-\$17,500	87,730	12.2%	\$80,000-\$100,000	89,778	12.5%
\$17,500-\$20,000	86,371	12.0%	\$100,000-\$120,000	81,954	11.4%
\$20,000-\$22,500	73,014	10.1%	\$120,000-\$140,000	64,006	8.9%
\$22,500-\$25,000	45,722	6.3%	\$140,000-\$160,000	46,144	6.4%
\$25,000-\$27,500	22,177	3.1%	\$160,000-\$180,000	34,305	4.8%
More than \$27,500	13,083	1.8%	More than \$180,000	135,212	18.8%
Total	720,805	100.0%	Total	720,805	100.0%
Property Tax Refund	Count	Percent	EMV/Income Ratio	Count	Percent
No Refund	415,090	57.6%	1.0 or less	32,112	4.5%
\$1-\$200	22,499	3.1%	1.0-2.0	185,591	25.7%
\$200-\$400	23,444	3.3%	2.0-3.0	220,664	30.6%
\$400-\$600	32,416	4.5%	3.0-4.0	116,628	16.2%
\$600-\$800	36,472	5.1%	4.0-5.0	58,236	8.1%
\$800-\$1,000	36,483	5.1%	5.0-6.0	31,545	4.4%
\$1,000-\$1,200	34,521	4.8%	6.0-7.0	19,000	2.6%
\$1,200-\$1,400	32,079	4.5%	7.0-8.0	12,415	1.7%
\$1,400-\$1,600	24,785	3.4%	8.0-9.0	8,351	1.2%
More than \$1,600	63,016	8.7%	More than 9.0	36,263	5.0%
Total	720,805	100.0%	Total	720,805	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	8,895	1.2%	1.0% or less	21,873	3.0%
\$500-\$1,000	31,496	4.4%	1.0%-2.0%	109,028	15.1%
\$1,000-\$1,500	68,052	9.4%	2.0%-3.0%	294,066	40.8%
\$1,500-\$2,000	96,861	13.4%	3.0%-4.0%	157,365	21.8%
\$2,000-\$2,500	98,131	13.6%	4.0%-5.0%	59,546	8.3%
\$2,500-\$3,000	86,979	12.1%	5.0%-6.0%	25,934	3.6%
\$3,000-\$3,500	67,760	9.4%	6.0%-7.0%	13,328	1.8%
\$3,500-\$4,000	53,164	7.4%	7.0%-8.0%	8,109	1.1%
\$4,000-\$4,500	43,697	6.1%	8.0%-9.0%	5,332	0.7%
More than \$4,500	165,770	23.0%	More than 9.0%	26,224	3.6%
Total	720,805	100.0%	Total	720,805	100.0%

## 2.4 Arrowhead

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	<b>Effective Tax Rate</b>	Count	Percent
\$50,000 or less	5,794	6.5%	0.15% or less	1,902	2.1%
\$50,000-\$100,000	19,963	22.4%	0.15%-0.30%	2,600	2.9%
\$100,000-\$150,000	22,088	24.8%	0.30%-0.45%	6,746	7.6%
\$150,000-\$200,000	16,637	18.7%	0.45%- $0.60%$	8,631	9.7%
\$200,000-\$250,000	9,478	10.6%	0.60%-0.75%	12,209	13.7%
\$250,000-\$300,000	5,766	6.5%	0.75%-0.90%	12,477	14.0%
\$300,000-\$350,000	3,568	4.0%	0.90%-1.05%	11,431	12.8%
\$350,000-\$400,000	2,192	2.5%	1.05%-1.20%	10,139	11.4%
\$400,000-\$450,000	1,349	1.5%	1.20%-1.35%	8,406	9.4%
More than \$450,000	2,195	2.5%	More than 1.35%	14,489	16.3%
Total	89,030	100.0%	Total	89,030	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	3,117	3.5%	\$20,000 or less	7,250	8.1%
\$1-\$10,000	6,690	7.5%	\$20,000-\$40,000	14,559	16.4%
\$10,000-\$12,500	3,456	3.9%	\$40,000-\$60,000	16,307	18.3%
\$12,500-\$15,000	4,771	5.4%	\$60,000-\$80,000	14,400	16.2%
\$15,000-\$17,500	6,211	7.0%	\$80,000-\$100,000	11,458	12.9%
\$17,500-\$20,000	8,363	9.4%	\$100,000-\$120,000	8,608	9.7%
\$20,000-\$22,500	10,981	12.3%	\$120,000-\$140,000	5,787	6.5%
\$22,500-\$25,000	13,857	15.6%	\$140,000-\$160,000	3,242	3.6%
\$25,000-\$27,500	14,700	16.5%	\$160,000-\$180,000	1,968	2.2%
More than \$27,500	16,884	19.0%	More than \$180,000	5,451	6.1%
Total	89,030	100.0%	Total	89,030	100.0%
Property Tax Refund	Count	Percent	EMV/Income Ratio	Count	Percent
No Refund	62,438	70.1%	1.0 or less	11,541	13.0%
\$1-\$200	4,086	4.6%	1.0-2.0	30,552	34.3%
\$200-\$400	3,745	4.2%	2.0-3.0	20,629	23.2%
\$400-\$600	3,698	4.2%	3.0-4.0	10,490	11.8%
\$600-\$800	3,444	3.9%	4.0-5.0	5,431	6.1%
\$800-\$1,000	2,916	3.3%	5.0-6.0	2,952	3.3%
\$1,000-\$1,200	2,310	2.6%	6.0-7.0	1,895	2.1%
\$1,200-\$1,400	1,885	2.1%	7.0-8.0	1,247	1.4%
\$1,400-\$1,600	1,359	1.5%	8.0-9.0	844	0.9%
More than \$1,600	3,149	3.5%	More than 9.0	3,449	3.9%
Total	89,030	100.0%	Total	89,030	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	17,456	19.6%	1.0% or less	18,940	21.3%
\$500-\$1,000	17,239	19.4%	1.0%-2.0%	24,600	27.6%
\$1,000-\$1,500	16,251	18.3%	2.0%-3.0%	25,556	28.7%
\$1,500-\$2,000	12,124	13.6%	3.0%-4.0%	10,231	11.5%
\$2,000-\$2,500	8,304	9.3%	4.0%-5.0%	3,758	4.2%
\$2,500-\$3,000	5,338	6.0%	5.0%-6.0%	1,775	2.0%
\$3,000-\$3,500	3,255	3.7%	6.0%-7.0%	949	1.1%
\$3,500-\$4,000	2,296	2.6%	7.0%-8.0%	619	0.7%
\$4,000-\$4,500	1,704	1.9%	8.0%-9.0%	434	0.5%
More than \$4,500	5,063	5.7%	More than 9.0%	2,168	2.4%
Total	89,030	100.0%	Total	89,030	100.0%

# 2.5 Central

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	720	0.7%	0.15% or less	1,146	1.1%
\$50,000-\$100,000	5,003	4.8%	0.15%-0.30%	1,181	1.1%
\$100,000-\$150,000	16,791	16.1%	0.30%- $0.45%$	2,483	2.4%
\$150,000-\$200,000	27,911	26.8%	0.45%- $0.60%$	4,023	3.9%
\$200,000-\$250,000	21,944	21.0%	0.60% - 0.75%	8,523	8.2%
\$250,000-\$300,000	13,537	13.0%	0.75%-0.90%	12,602	12.1%
\$300,000-\$350,000	8,598	8.2%	0.90%-1.05%	17,779	17.0%
\$350,000-\$400,000	4,682	4.5%	1.05%-1.20%	19,262	18.5%
\$400,000-\$450,000	2,297	2.2%	1.20%-1.35%	18,332	17.6%
More than \$450,000	2,800	2.7%	More than 1.35%	18,952	18.2%
Total	104,283	100.0%	Total	104,283	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	4,311	4.1%	\$20,000  or less	3,891	3.7%
\$1-\$10,000	13,759	13.2%	\$20,000-\$40,000	10,472	10.0%
\$10,000-\$12,500	6,674	6.4%	\$40,000-\$60,000	15,504	14.9%
\$12,500-\$15,000	8,607	8.3%	\$60,000-\$80,000	16,653	16.0%
\$15,000-\$17,500	11,307	10.8%	\$80,000-\$100,000	15,423	14.8%
\$17,500-\$20,000	14,668	14.1%	\$100,000-\$120,000	13,479	12.9%
\$20,000-\$22,500	16,257	15.6%	\$120,000-\$140,000	9,583	9.2%
\$22,500-\$25,000	13,233	12.7%	\$140,000-\$160,000	5,745	5.5%
\$25,000-\$27,500	9,147	8.8%	\$160,000-\$180,000	3,677	3.5%
More than \$27,500	6,320	6.1%	More than \$180,000	9,856	9.5%
Total	104,283	100.0%	Total	104,283	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	59,461	57.0%	1.0 or less	5,629	5.4%
\$1-\$200	4,595	4.4%	1.0-2.0	32,880	31.5%
\$200-\$400	5,545	5.3%	2.0-3.0	32,165	30.8%
\$400-\$600	6,632	6.4%	3.0-4.0	14,728	14.1%
\$600-\$800	6,621	6.3%	4.0-5.0	6,883	6.6%
\$800-\$1,000	5,640	5.4%	5.0-6.0	3,717	3.6%
\$1,000-\$1,200	4,580	4.4%	6.0-7.0	2,135	2.0%
\$1,200-\$1,400	3,643	3.5%	7.0-8.0	1,418	1.4%
\$1,400-\$1,600	2,460	2.4%	8.0-9.0	967	0.9%
More than \$1,600	5,106	4.9%	More than 9.0	3,761	3.6%
Total	104,283	100.0%	Total	104,283	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	3,537	3.4%	1.0% or less	5,153	4.9%
\$500-\$1,000	8,384	8.0%	1.0%- $2.0%$	22,583	21.7%
\$1,000-\$1,500	16,813	16.1%	2.0%-3.0%	$47,\!274$	45.3%
\$1,500-\$2,000	19,377	18.6%	3.0%-4.0%	17,588	16.9%
\$2,000-\$2,500	17,488	16.8%	4.0% - 5.0%	5,332	5.1%
\$2,500-\$3,000	12,644	12.1%	5.0% - 6.0%	2,076	2.0%
\$3,000-\$3,500	7,953	7.6%	6.0%-7.0%	1,097	1.1%
\$3,500-\$4,000	5,323	5.1%	7.0%-8.0%	598	0.6%
\$4,000-\$4,500	4,231	4.1%	8.0%-9.0%	427	0.4%
More than \$4,500	8,533	8.2%	More than 9.0%	2,155	2.1%
Total	104,283	100.0%	Total	104,283	100.0%

## 2.6 East Central

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	833	2.0%	0.15% or less	558	1.3%
\$50,000-\$100,000	3,606	8.7%	0.15%-0.30%	508	1.2%
\$100,000-\$150,000	9,051	21.7%	0.30% - 0.45%	1,154	2.8%
\$150,000-\$200,000	11,051	26.5%	0.45%- $0.60%$	1,423	3.4%
\$200,000-\$250,000	7,770	18.6%	0.60% - 0.75%	3,006	7.2%
\$250,000-\$300,000	4,542	10.9%	0.75%-0.90%	5,125	12.3%
\$300,000-\$350,000	2,380	5.7%	0.90%-1.05%	5,914	14.2%
\$350,000-\$400,000	1,253	3.0%	1.05%-1.20%	7,101	17.0%
\$400,000-\$450,000	589	1.4%	1.20%-1.35%	6,973	16.7%
More than \$450,000	590	1.4%	More than 1.35%	9,903	23.8%
Total	41,665	100.0%	Total	41,665	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	965	2.3%	\$20,000 or less	2,752	6.6%
\$1-\$10,000	3,813	9.2%	\$20,000-\$40,000	5,713	13.7%
\$10,000-\$12,500	2,201	5.3%	\$40,000-\$60,000	7,237	17.4%
\$12,500-\$15,000	3,089	7.4%	\$60,000-\$80,000	7,182	17.2%
\$15,000-\$17,500	4,126	9.9%	\$80,000-\$100,000	6,084	14.6%
\$17,500-\$20,000	5,492	13.2%	\$100,000-\$120,000	4,549	10.9%
\$20,000-\$22,500	6,488	15.6%	\$120,000-\$140,000	3,049	7.3%
\$22,500-\$25,000	6,377	15.3%	\$140,000-\$160,000	1,730	4.2%
\$25,000-\$27,500	5,367	12.9%	\$160,000-\$180,000	1,004	2.4%
More than \$27,500	3,747	9.0%	More than \$180,000	2,365	5.7%
Total	41,665	100.0%	Total	41,665	100.0%
Property Tax Refund	Count	Percent	EMV/Income Ratio	Count	Percent
No Refund	23,046	55.3%	1.0 or less	2,172	5.2%
\$1-\$200	1,725	4.1%	1.0-2.0	12,423	29.8%
\$200-\$400	2,009	4.8%	2.0-3.0	12,066	29.0%
\$400-\$600	2,416	5.8%	3.0-4.0	6,171	14.8%
\$600-\$800	2,480	6.0%	4.0-5.0	3,103	7.4%
\$800-\$1,000	2,337	5.6%	5.0-6.0	1,683	4.0%
\$1,000-\$1,200	2,030	4.9%	6.0-7.0	1,019	2.4%
\$1,200-\$1,400	1,661	4.0%	7.0-8.0	671	1.6%
\$1,400-\$1,600	1,264	3.0%	8.0-9.0	465	1.1%
More than \$1,600	2,697	6.5%	More than 9.0	1,892	4.5%
Total	41,665	100.0%	Total	41,665	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	2,484	6.0%	1.0% or less	2,174	5.2%
\$500-\$1,000	4,557	10.9%	1.0%-2.0%	7,742	18.6%
\$1,000-\$1,500	7,066	17.0%	2.0%-3.0%	17,168	41.2%
\$1,500-\$2,000	7,704	18.5%	3.0%-4.0%	7,727	18.5%
\$2,000-\$2,500	6,222	14.9%	4.0%-5.0%	2,889	6.9%
\$2,500-\$3,000	4,595	11.0%	5.0%-6.0%	1,294	3.1%
\$3,000-\$3,500	2,988	7.2%	6.0%-7.0%	663	1.6%
\$3,500-\$4,000	1,892	4.5%	7.0%-8.0%	388	0.9%
\$4,000-\$4,500	1,436	3.4%	8.0%-9.0%	269	0.6%
More than \$4,500	2,721	6.5%	More than 9.0%	1,351	3.2%
Total	41,665	100.0%	Total	41,665	100.0%

# 2.7 Minnesota Valley

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	<b>Effective Tax Rate</b>	Count	Percent
\$50,000 or less	3,656	9.1%	0.15% or less	577	1.4%
\$50,000-\$100,000	10,021	25.1%	0.15%-0.30%	502	1.3%
\$100,000-\$150,000	10,460	26.2%	0.30%- $0.45%$	983	2.5%
\$150,000-\$200,000	7,036	17.6%	0.45%- $0.60%$	1,975	4.9%
\$200,000-\$250,000	3,969	9.9%	0.60%- $0.75%$	3,510	8.8%
\$250,000-\$300,000	2,176	5.4%	0.75%-0.90%	5,626	14.1%
\$300,000-\$350,000	1,107	2.8%	0.90%-1.05%	6,803	17.0%
\$350,000-\$400,000	657	1.6%	1.05%- $1.20%$	6,943	17.4%
\$400,000-\$450,000	348	0.9%	1.20% - $1.35%$	4,273	10.7%
More than \$450,000	558	1.4%	More than 1.35%	8,796	22.0%
Total	39,988	100.0%	Total	39,988	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	793	2.0%	\$20,000 or less	2,781	7.0%
\$1-\$10,000	2,705	6.8%	\$20,000-\$40,000	6,146	15.4%
\$10,000-\$12,500	1,556	3.9%	\$40,000-\$60,000	7,436	18.6%
\$12,500-\$15,000	2,015	5.0%	\$60,000-\$80,000	6,829	17.1%
\$15,000-\$17,500	2,774	6.9%	\$80,000-\$100,000	5,610	14.0%
\$17,500-\$20,000	3,540	8.9%	\$100,000-\$120,000	4,008	10.0%
\$20,000-\$22,500	4,738	11.8%	\$120,000-\$140,000	2,470	6.2%
\$22,500-\$25,000	6,343	15.9%	\$140,000-\$160,000	1,383	3.5%
\$25,000-\$27,500	7,072	17.7%	\$160,000-\$180,000	866	2.2%
More than \$27,500	8,452	21.1%	More than \$180,000	2,459	6.1%
Total	39,988	100.0%	Total	39,988	100.0%
Property Tax Refund	Count	Percent	EMV/Income Ratio	Count	Percent
No Refund	27,313	68.3%	1.0 or less	6,986	17.5%
\$1-\$200	2,466	6.2%	1.0-2.0	15,363	38.4%
\$200-\$400	2,234	5.6%	2.0-3.0	8,724	21.8%
\$400-\$600	2,046	5.1%	3.0-4.0	3,763	9.4%
\$600-\$800	1,711	4.3%	4.0-5.0	1,843	4.6%
\$800-\$1,000	1,283	3.2%	5.0-6.0	995	2.5%
\$1,000-\$1,200	951	2.4%	6.0-7.0	605	1.5%
\$1,200-\$1,400	665	1.7%	7.0-8.0	366	0.9%
\$1,400-\$1,600	454	1.1%	8.0-9.0	244	0.6%
More than \$1,600	865	2.2%	More than 9.0	1,099	2.7%
Total	39,988	100.0%	Total	39,988	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	4,945	12.4%	1.0% or less	6,389	16.0%
\$500-\$1,000	9,926	24.8%	1.0% - 2.0%	14,130	35.3%
\$1,000-\$1,500	8,662	21.7%	2.0%-3.0%	12,548	31.4%
\$1,500-\$2,000	6,264	15.7%	3.0%-4.0%	3,789	9.5%
\$2,000-\$2,500	3,972	9.9%	4.0%- $5.0%$	1,248	3.1%
\$2,500-\$3,000	2,363	5.9%	5.0%-6.0%	507	1.3%
\$3,000-\$3,500	1,340	3.4%	6.0%-7.0%	311	0.8%
\$3,500-\$4,000	853	2.1%	7.0%-8.0%	191	0.5%
\$4,000-\$4,500	535	1.3%	8.0%-9.0%	123	0.3%
More than \$4,500	1,128	2.8%	More than 9.0%	752	1.9%
Total	39,988	100.0%	Total	39,988	100.0%

## 2.8 North Central

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	<b>Effective Tax Rate</b>	Count	Percent
\$50,000 or less	1,908	4.6%	0.15% or less	1,110	2.7%
\$50,000-\$100,000	7,791	18.7%	0.15%-0.30%	1,379	3.3%
\$100,000-\$150,000	9,801	23.5%	0.30%- $0.45%$	2,926	7.0%
\$150,000-\$200,000	8,049	19.3%	0.45%- $0.60%$	5,784	13.9%
\$200,000-\$250,000	5,119	12.3%	0.60% - $0.75%$	6,444	15.5%
\$250,000-\$300,000	3,116	7.5%	0.75%-0.90%	7,411	17.8%
\$300,000-\$350,000	1,909	4.6%	0.90% - $1.05%$	5,876	14.1%
\$350,000-\$400,000	1,162	2.8%	1.05% - $1.20%$	5,392	12.9%
\$400,000-\$450,000	755	1.8%	1.20% - $1.35%$	3,184	7.6%
More than \$450,000	2,037	4.9%	More than 1.35%	2,141	5.1%
Total	41,647	100.0%	Total	41,647	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	2,557	6.1%	\$20,000 or less	3,978	9.6%
\$1-\$10,000	3,444	8.3%	\$20,000-\$40,000	7,743	18.6%
\$10,000-\$12,500	1,809	4.3%	\$40,000-\$60,000	7,883	18.9%
\$12,500-\$15,000	2,246	5.4%	\$60,000-\$80,000	6,806	16.3%
\$15,000-\$17,500	3,069	7.4%	\$80,000-\$100,000	5,289	12.7%
\$17,500-\$20,000	4,018	9.6%	\$100,000-\$120,000	3,610	8.7%
\$20,000-\$22,500	5,087	12.2%	\$120,000-\$140,000	2,050	4.9%
\$22,500-\$25,000	6,056	14.5%	\$140,000-\$160,000	1,208	2.9%
\$25,000-\$27,500	6,263	15.0%	\$160,000-\$180,000	730	1.8%
More than \$27,500	7,098	17.0%	More than \$180,000	2,350	5.6%
Total	41,647	100.0%	Total	41,647	100.0%
Property Tax Refund	Count	Percent	EMV/Income Ratio	Count	Percent
No Refund	28,236	67.8%	1.0 or less	3,171	7.6%
\$1-\$200	2,227	5.3%	1.0-2.0	12,177	29.2%
\$200-\$400	2,349	5.6%	2.0-3.0	10,066	24.2%
\$400-\$600	2,302	5.5%	3.0-4.0	5,697	13.7%
\$600-\$800	1,757	4.2%	4.0-5.0	3,214	7.7%
\$800-\$1,000	1,376	3.3%	5.0-6.0	2,004	4.8%
\$1,000-\$1,200	984	2.4%	6.0-7.0	1,331	3.2%
\$1,200-\$1,400	757	1.8%	7.0-8.0	838	2.0%
\$1,400-\$1,600	508	1.2%	8.0-9.0	586	1.4%
More than \$1,600	1,151	2.8%	More than 9.0	2,563	6.2%
Total	41,647	100.0%	Total	41,647	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	6,167	14.8%	1.0% or less	6,133	14.7%
\$500-\$1,000	9,724	23.3%	1.0%-2.0%	13,887	33.3%
\$1,000-\$1,500	9,201	22.1%	2.0%-3.0%	13,080	31.4%
\$1,500-\$2,000	6,476	15.5%	3.0%- $4.0%$	4,110	9.9%
\$2,000-\$2,500	3,979	9.6%	4.0% - 5.0%	1,600	3.8%
\$2,500-\$3,000	2,283	5.5%	5.0% - 6.0%	777	1.9%
\$3,000-\$3,500	1,180	2.8%	6.0%-7.0%	423	1.0%
\$3,500-\$4,000	743	1.8%	7.0%-8.0%	288	0.7%
\$4,000-\$4,500	510	1.2%	8.0%-9.0%	208	0.5%
More than \$4,500	1,384	3.3%	More than 9.0%	1,141	2.7%
Total	41,647	100.0%	Total	41,647	100.0%

# 2.9 Northwest/Headwaters

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	3,536	9.8%	0.15% or less	718	2.0%
\$50,000-\$100,000	8,630	23.8%	0.15%-0.30%	550	1.5%
\$100,000-\$150,000	9,292	25.6%	0.30% - 0.45%	999	2.8%
\$150,000-\$200,000	6,596	18.2%	0.45%- $0.60%$	1,852	5.1%
\$200,000-\$250,000	3,719	10.3%	0.60% - 0.75%	4,113	11.3%
\$250,000-\$300,000	1,949	5.4%	0.75%-0.90%	6,614	18.2%
\$300,000-\$350,000	1,048	2.9%	0.90%-1.05%	6,852	18.9%
\$350,000-\$400,000	643	1.8%	1.05%-1.20%	5,835	16.1%
\$400,000-\$450,000	350	1.0%	1.20% - 1.35%	3,847	10.6%
More than \$450,000	485	1.3%	More than 1.35%	4,868	13.4%
Total	36,248	100.0%	Total	36,248	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	711	2.0%	\$20,000 or less	3,181	8.8%
\$1-\$10,000	2,658	7.3%	\$20,000-\$40,000	5,884	16.2%
\$10,000-\$12,500	1,375	3.8%	\$40,000-\$60,000	6,724	18.5%
\$12,500-\$15,000	1,929	5.3%	\$60,000-\$80,000	5,954	16.4%
\$15,000-\$17,500	2,497	6.9%	\$80,000-\$100,000	4,947	13.6%
\$17,500-\$20,000	3,458	9.5%	\$100,000-\$120,000	3,555	9.8%
\$20,000-\$22,500	4,418	12.2%	\$120,000-\$140,000	2,137	5.9%
\$22,500-\$25,000	5,305	14.6%	\$140,000-\$160,000	1,222	3.4%
\$25,000-\$27,500	6,402	17.7%	\$160,000-\$180,000	703	1.9%
More than \$27,500	7,495	20.7%	More than \$180,000	1,941	5.4%
Total	36,248	100.0%	Total	36,248	100.0%
Property Tax Refund	Count	Percent	EMV/Income Ratio	Count	Percent
No Refund	27,551	76.0%	1.0 or less	5,738	15.8%
\$1-\$200	1,421	3.9%	1.0-2.0	13,391	36.9%
\$200-\$400	1,603	4.4%	2.0-3.0	7,815	21.6%
\$400-\$600	1,459	4.0%	3.0-4.0	3,659	10.1%
\$600-\$800	1,206	3.3%	4.0-5.0	1,881	5.2%
\$800-\$1,000	890	2.5%	5.0-6.0	1,101	3.0%
\$1,000-\$1,200	658	1.8%	6.0-7.0	661	1.8%
\$1,200-\$1,400	441	1.2%	7.0-8.0	421	1.2%
\$1,400-\$1,600	335	0.9%	8.0-9.0	309	0.9%
More than \$1,600	684	1.9%	More than 9.0	1,272	3.5%
Total	36,248	100.0%	Total	36,248	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	5,921	16.3%	1.0% or less	6,634	18.3%
\$500-\$1,000	8,703	24.0%	1.0%-2.0%	12,661	34.9%
\$1,000-\$1,500	7,415	20.5%	2.0%-3.0%	10,185	28.1%
\$1,500-\$2,000	5,460	15.1%	3.0%-4.0%	3,355	9.3%
\$2,000-\$2,500	3,396	9.4%	4.0% - 5.0%	1,277	3.5%
\$2,500-\$3,000	2,006	5.5%	5.0%-6.0%	571	1.6%
\$3,000-\$3,500	1,214	3.3%	6.0%-7.0%	373	1.0%
\$3,500-\$4,000	760	2.1%	7.0%-8.0%	219	0.6%
\$4,000-\$4,500	453	1.2%	8.0%-9.0%	152	0.4%
More than \$4,500	920	2.5%	More than 9.0%	821	2.3%
Total	36,248	100.0%	Total	36,248	100.0%

## 2.10 South Central

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	3,421	6.2%	0.15% or less	687	1.3%
\$50,000-\$100,000	9,769	17.8%	0.15%-0.30%	597	1.1%
\$100,000-\$150,000	14,068	25.6%	0.30% - 0.45%	1,195	2.2%
\$150,000-\$200,000	10,910	19.9%	0.45% - 0.60%	2,261	4.1%
\$200,000-\$250,000	7,119	13.0%	0.60%-0.75%	4,587	8.4%
\$250,000-\$300,000	4,275	7.8%	0.75%-0.90%	6,281	11.4%
\$300,000-\$350,000	2,428	4.4%	0.90%-1.05%	9,557	17.4%
\$350,000-\$400,000	1,287	2.3%	1.05%-1.20%	9,331	17.0%
\$400,000-\$450,000	724	1.3%	1.20% - 1.35%	7,927	14.4%
More than \$450,000	902	1.6%	More than 1.35%	12,480	22.7%
Total	54,903	100.0%	Total	54,903	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	1,387	2.5%	\$20,000 or less	3,398	6.2%
\$1-\$10,000	4,604	8.4%	\$20,000-\$40,000	7,896	14.4%
\$10,000-\$12,500	2,545	4.6%	\$40,000-\$60,000	9,921	18.1%
\$12,500-\$15,000	3,340	6.1%	\$60,000-\$80,000	9,326	17.0%
\$15,000-\$17,500	4,318	7.9%	\$80,000-\$100,000	7,829	14.3%
\$17,500-\$20,000	5,543	10.1%	\$100,000-\$120,000	6,111	11.1%
\$20,000-\$22,500	6,818	12.4%	\$120,000-\$140,000	3,654	6.7%
\$22,500-\$25,000	8,362	15.2%	\$140,000-\$160,000	2,034	3.7%
\$25,000-\$27,500	9,099	16.6%	\$160,000-\$180,000	1,231	2.2%
More than \$27,500	8,887	16.2%	More than \$180,000	3,503	6.4%
Total	54,903	100.0%	Total	54,903	100.0%
Property Tax Refund	Count	Percent	EMV/Income Ratio	Count	Percent
No Refund	34,542	62.9%	1.0 or less	6,710	12.2%
\$1-\$200	3,027	5.5%	1.0-2.0	19,847	36.1%
\$200-\$400	3,245	5.9%	2.0-3.0	13,889	25.3%
\$400-\$600	3,308	6.0%	3.0-4.0	6,193	11.3%
\$600-\$800	2,910	5.3%	4.0-5.0	3,033	5.5%
\$800-\$1,000	2,306	4.2%	5.0-6.0	1,593	2.9%
\$1,000-\$1,200	1,722	3.1%	6.0-7.0	925	1.7%
\$1,200-\$1,400	1,264	2.3%	7.0-8.0	590	1.1%
\$1,400-\$1,600	893	1.6%	8.0-9.0	401	0.7%
More than \$1,600	1,686	3.1%	More than 9.0	1,722	3.1%
Total	54,903	100.0%	Total	54,903	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	4,552	8.3%	1.0% or less	5,351	9.7%
\$500-\$1,000	10,058	18.3%	1.0%-2.0%	16,485	30.0%
\$1,000-\$1,500	11,727	21.4%	2.0%-3.0%	20,868	38.0%
\$1,500-\$2,000	9,847	17.9%	3.0%-4.0%	6,859	12.5%
\$2,000-\$2,500	6,755	12.3%	4.0%-5.0%	2,226	4.1%
\$2,500-\$3,000	4,226	7.7%	5.0%-6.0%	939	1.7%
\$3,000-\$3,500	2,528	4.6%	6.0%-7.0%	490	0.9%
\$3,500-\$4,000	1,623	3.0%	7.0%-8.0%	311	0.6%
\$4,000-\$4,500	1,139	2.1%	8.0%-9.0%	212	0.4%
More than \$4,500	2,448	4.5%	More than 9.0%	1,162	2.1%
Total	54,903	100.0%	Total	54,903	100.0%

# 2.11 Southeast

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	2,537	2.1%	0.15% or less	1,056	0.9%
\$50,000-\$100,000	15,589	12.7%	0.15%- $0.30%$	1,138	0.9%
\$100,000-\$150,000	27,668	22.6%	0.30%- $0.45%$	2,690	2.2%
\$150,000-\$200,000	29,746	24.3%	0.45%- $0.60%$	4,213	3.4%
\$200,000-\$250,000	18,481	15.1%	0.60% - 0.75%	8,693	7.1%
\$250,000-\$300,000	11,407	9.3%	0.75%-0.90%	14,592	11.9%
\$300,000-\$350,000	7,046	5.8%	0.90%-1.05%	20,374	16.6%
\$350,000-\$400,000	4,282	3.5%	1.05%-1.20%	21,278	17.4%
\$400,000-\$450,000	2,325	1.9%	1.20%- $1.35%$	19,064	15.6%
More than \$450,000	3,432	2.8%	More than 1.35%	29,415	24.0%
Total	122,513	100.0%	Total	122,513	100.0%
MV Exclusion	Count	Percent	<b>Homestead Income</b>	Count	Percent
No Exclusion	4,997	4.1%	\$20,000 or less	5,962	4.9%
\$1-\$10,000	12,032	9.8%	\$20,000-\$40,000	15,304	12.5%
\$10,000-\$12,500	5,994	4.9%	\$40,000-\$60,000	20,137	16.4%
\$12,500-\$15,000	7,440	6.1%	\$60,000-\$80,000	19,030	15.5%
\$15,000-\$17,500	9,871	8.1%	\$80,000-\$100,000	16,744	13.7%
\$17,500-\$20,000	13,414	10.9%	\$100,000-\$120,000	13,800	11.3%
\$20,000-\$22,500	17,681	14.4%	\$120,000-\$140,000	9,615	7.8%
\$22,500-\$25,000	19,237	15.7%	\$140,000-\$160,000	6,075	5.0%
\$25,000-\$27,500	16,667	13.6%	\$160,000-\$180,000	4,006	3.3%
More than \$27,500	15,180	12.4%	More than \$180,000	11,840	9.7%
Total	122,513	100.0%	Total	122,513	100.0%
Property Tax Refund	Count	Percent	EMV/Income Ratio	Count	Percent
No Refund	75,667	61.8%	1.0 or less	10,539	8.6%
\$1-\$200	6,337	5.2%	1.0-2.0	44,599	36.4%
\$200-\$400	6,891	5.6%	2.0-3.0	33,506	27.3%
\$400-\$600	7,139	5.8%	3.0-4.0	15,034	12.3%
\$600-\$800	6,590	5.4%	4.0-5.0	6,996	5.7%
\$800-\$1,000	5,536	4.5%	5.0-6.0	3,773	3.1%
\$1,000-\$1,200	$4,\!274$	3.5%	6.0-7.0	2,165	1.8%
\$1,200-\$1,400	3,319	2.7%	7.0-8.0	1,326	1.1%
\$1,400-\$1,600	2,311	1.9%	8.0-9.0	915	0.7%
More than \$1,600	4,449	3.6%	More than 9.0	3,660	3.0%
Total	122,513	100.0%	Total	122,513	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	5,972	4.9%	1.0% or less	8,457	6.9%
\$500-\$1,000	17,558	14.3%	1.0% - 2.0%	33,090	27.0%
\$1,000-\$1,500	22,835	18.6%	2.0%-3.0%	49,583	40.5%
\$1,500-\$2,000	21,064	17.2%	3.0%-4.0%	17,915	14.6%
\$2,000-\$2,500	16,697	13.6%	4.0% - 5.0%	5,848	4.8%
\$2,500-\$3,000	11,461	9.4%	5.0%-6.0%	2,505	2.0%
\$3,000-\$3,500	7,325	6.0%	6.0%-7.0%	1,292	1.1%
\$3,500-\$4,000	5,380	4.4%	7.0%-8.0%	747	0.6%
\$4,000-\$4,500	4,048	3.3%	8.0%-9.0%	503	0.4%
More than \$4,500	10,173	8.3%	More than 9.0%	2,573	2.1%
Total	122,513	100.0%	Total	122,513	100.0%

## 2.12 Southwest

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	<b>Effective Tax Rate</b>	Count	Percent
\$50,000 or less	3,961	15.2%	0.15% or less	333	1.3%
\$50,000-\$100,000	8,138	31.3%	0.15%-0.30%	261	1.0%
\$100,000-\$150,000	6,392	24.6%	0.30% - 0.45%	576	2.2%
\$150,000-\$200,000	3,816	14.7%	0.45%-0.60%	1,599	6.2%
\$200,000-\$250,000	1,811	7.0%	0.60% - 0.75%	2,862	11.0%
\$250,000-\$300,000	944	3.6%	0.75%-0.90%	3,845	14.8%
\$300,000-\$350,000	472	1.8%	0.90%-1.05%	3,394	13.1%
\$350,000-\$400,000	242	0.9%	1.05%-1.20%	5,459	21.0%
\$400,000-\$450,000	99	0.4%	1.20% - 1.35%	2,917	11.2%
More than \$450,000	109	0.4%	More than 1.35%	4,738	18.2%
Total	25,984	100.0%	Total	25,984	100.0%
MV Exclusion	Count	Percent	<b>Homestead Income</b>	Count	Percent
No Exclusion	178	0.7%	\$20,000 or less	2,306	8.9%
\$1-\$10,000	1,750	6.7%	\$20,000-\$40,000	4,550	17.5%
\$10,000-\$12,500	1,013	3.9%	\$40,000-\$60,000	5,054	19.5%
\$12,500-\$15,000	1,318	5.1%	\$60,000-\$80,000	4,298	16.5%
\$15,000-\$17,500	1,693	6.5%	\$80,000-\$100,000	3,505	13.5%
\$17,500-\$20,000	2,146	8.3%	\$100,000-\$120,000	2,400	9.2%
\$20,000-\$22,500	2,895	11.1%	\$120,000-\$140,000	1,353	5.2%
\$22,500-\$25,000	3,933	15.1%	\$140,000-\$160,000	733	2.8%
\$25,000-\$27,500	4,718	18.2%	\$160,000-\$180,000	464	1.8%
More than \$27,500	6,340	24.4%	More than \$180,000	1,321	5.1%
Total	25,984	100.0%	Total	25,984	100.0%
Property Tax Refund	Count	Percent	EMV/Income Ratio	Count	Percent
No Refund	19,665	75.7%	1.0 or less	5,982	23.0%
\$1-\$200	1,780	6.9%	1.0-2.0	10,226	39.4%
\$200-\$400	1,313	5.1%	2.0-3.0	4,985	19.2%
\$400-\$600	1,123	4.3%	3.0-4.0	2,099	8.1%
\$600-\$800	728	2.8%	4.0-5.0	917	3.5%
\$800-\$1,000	476	1.8%	5.0-6.0	513	2.0%
\$1,000-\$1,200	325	1.3%	6.0-7.0	314	1.2%
\$1,200-\$1,400	218	0.8%	7.0-8.0	186	0.7%
\$1,400-\$1,600	130	0.5%	8.0-9.0	146	0.6%
More than \$1,600	226	0.9%	More than 9.0	616	2.4%
Total	25,984	100.0%	Total	25,984	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	4,787	18.4%	1.0% or less	5,704	22.0%
\$500-\$1,000	8,111	31.2%	1.0%-2.0%	10,423	40.1%
\$1,000-\$1,500	5,560	21.4%	2.0%-3.0%	6,416	24.7%
\$1,500-\$2,000	3,231	12.4%	3.0%-4.0%	1,694	6.5%
\$2,000-\$2,500	1,809	7.0%	4.0% - 5.0%	613	2.4%
\$2,500-\$3,000	1,016	3.9%	5.0%-6.0%	310	1.2%
\$3,000-\$3,500	567	2.2%	6.0%-7.0%	180	0.7%
\$3,500-\$4,000	354	1.4%	7.0%-8.0%	101	0.4%
\$4,000-\$4,500	200	0.8%	8.0%-9.0%	76	0.3%
More than \$4,500	349	1.3%	More than 9.0%	467	1.8%
Total	25,984	100.0%	Total	25,984	100.0%

## 2.13 West Central

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	2,243	4.0%	0.15% or less	819	1.5%
\$50,000-\$100,000	8,171	14.7%	0.15%-0.30%	1,085	1.9%
\$100,000-\$150,000	11,568	20.8%	0.30% - 0.45%	2,004	3.6%
\$150,000-\$200,000	11,612	20.9%	0.45%- $0.60%$	4,354	7.8%
\$200,000-\$250,000	7,855	14.1%	0.60% - 0.75%	8,171	14.7%
\$250,000-\$300,000	5,076	9.1%	0.75%-0.90%	11,796	21.2%
\$300,000-\$350,000	3,328	6.0%	0.90% - 1.05%	10,652	19.1%
\$350,000-\$400,000	2,039	3.7%	1.05%-1.20%	6,806	12.2%
\$400,000-\$450,000	1,301	2.3%	1.20% - 1.35%	5,936	10.7%
More than \$450,000	2,472	4.4%	More than 1.35%	4,042	7.3%
Total	55,665	100.0%	Total	55,665	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	3,364	6.0%	\$20,000  or less	3,735	6.7%
\$1-\$10,000	6,072	10.9%	\$20,000-\$40,000	8,020	14.4%
\$10,000-\$12,500	2,791	5.0%	\$40,000-\$60,000	9,616	17.3%
\$12,500-\$15,000	3,596	6.5%	\$60,000-\$80,000	9,269	16.7%
\$15,000-\$17,500	4,534	8.1%	\$80,000-\$100,000	7,888	14.2%
\$17,500-\$20,000	5,692	10.2%	\$100,000-\$120,000	5,900	10.6%
\$20,000-\$22,500	7,126	12.8%	\$120,000-\$140,000	3,630	6.5%
\$22,500-\$25,000	7,578	13.6%	\$140,000-\$160,000	2,234	4.0%
\$25,000-\$27,500	7,269	13.1%	\$160,000-\$180,000	1,437	2.6%
More than \$27,500	7,643	13.7%	More than \$180,000	3,936	7.1%
Total	55,665	100.0%	Total	55,665	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	37,538	67.4%	1.0 or less	4,965	8.9%
\$1-\$200	2,615	4.7%	1.0-2.0	17,030	30.6%
\$200-\$400	2,955	5.3%	2.0-3.0	14,462	26.0%
\$400-\$600	2,993	5.4%	3.0-4.0	7,397	13.3%
\$600-\$800	2,596	4.7%	4.0-5.0	3,886	7.0%
\$800-\$1,000	1,967	3.5%	5.0-6.0	2,339	4.2%
\$1,000-\$1,200	1,501	2.7%	6.0-7.0	1,416	2.5%
\$1,200-\$1,400	1,101	2.0%	7.0-8.0	916	1.6%
\$1,400-\$1,600	814	1.5%	8.0-9.0	642	1.2%
More than \$1,600	1,585	2.8%	More than 9.0	2,612	4.7%
Total	55,665	100.0%	Total	55,665	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	5,382	9.7%	1.0% or less	6,555	11.8%
\$500-\$1,000	10,601	19.0%	1.0%-2.0%	17,987	32.3%
\$1,000-\$1,500	11,818	21.2%	2.0%-3.0%	19,156	34.4%
\$1,500-\$2,000	9,238	16.6%	3.0%-4.0%	6,393	11.5%
\$2,000-\$2,500	6,751	12.1%	4.0% - 5.0%	2,189	3.9%
\$2,500-\$3,000	4,071	7.3%	5.0%-6.0%	996	1.8%
\$3,000-\$3,500	2,520	4.5%	6.0%-7.0%	572	1.0%
\$3,500-\$4,000	1,657	3.0%	7.0%-8.0%	341	0.6%
\$4,000-\$4,500	1,169	2.1%	8.0%-9.0%	201	0.4%
More than \$4,500	2,458	4.4%	More than 9.0%	1,275	2.3%
Total	55,665	100.0%	Total	55,665	100.0%

## 2.14 Anoka

	Homes	steads		Home	steads
Estimated Market Value	Count	Percent	<b>Effective Tax Rate</b>	Count	Percent
\$50,000 or less	83	0.1%	0.15% or less	133	0.1%
\$50,000-\$100,000	794	0.8%	0.15%-0.30%	1,182	1.3%
\$100,000-\$150,000	5,081	5.4%	0.30%- $0.45%$	2,395	2.6%
\$150,000-\$200,000	22,276	23.7%	0.45% - 0.60%	4,369	4.7%
\$200,000-\$250,000	29,831	31.8%	0.60% - 0.75%	10,661	11.4%
\$250,000-\$300,000	14,579	15.5%	0.75%-0.90%	12,321	13.1%
\$300,000-\$350,000	9,315	9.9%	0.90%-1.05%	13,647	14.5%
\$350,000-\$400,000	5,640	6.0%	1.05%-1.20%	31,700	33.8%
\$400,000-\$450,000	2,882	3.1%	1.20%-1.35%	10,493	11.2%
More than \$450,000	3,389	3.6%	More than 1.35%	6,969	7.4%
Total	93,870	100.0%	Total	93,870	100.0%
MV Exclusion	Count	Percent	<b>Homestead Income</b>	Count	Percent
No Exclusion	5,286	5.6%	\$20,000 or less	2,819	3.0%
\$1-\$10,000	15,400	16.4%	\$20,000-\$40,000	8,489	9.0%
\$10,000-\$12,500	6,856	7.3%	\$40,000-\$60,000	13,560	14.4%
\$12,500-\$15,000	9,503	10.1%	\$60,000-\$80,000	14,704	15.7%
\$15,000-\$17,500	15,637	16.7%	\$80,000-\$100,000	13,849	14.8%
\$17,500-\$20,000	18,679	19.9%	\$100,000-\$120,000	11,987	12.8%
\$20,000-\$22,500	13,167	14.0%	\$120,000-\$140,000	8,612	9.2%
\$22,500-\$25,000	6,379	6.8%	\$140,000-\$160,000	5,966	6.4%
\$25,000-\$27,500	2,223	2.4%	\$160,000-\$180,000	3,775	4.0%
More than \$27,500	740	0.8%	More than \$180,000	10,109	10.8%
Total	93,870	100.0%	Total	93,870	100.0%
Property Tax Refund	Count	Percent	EMV/Income Ratio	Count	Percent
No Refund	51,753	55.1%	1.0 or less	3,071	3.3%
\$1-\$200	3,548	3.8%	1.0-2.0	23,312	24.8%
\$200-\$400	4,343	4.6%	2.0-3.0	31,023	33.0%
\$400-\$600	5,704	6.1%	3.0-4.0	16,041	17.1%
\$600-\$800	6,345	6.8%	4.0-5.0	7,796	8.3%
\$800-\$1,000	5,910	6.3%	5.0-6.0	3,826	4.1%
\$1,000-\$1,200	5,034	5.4%	6.0-7.0	2,327	2.5%
\$1,200-\$1,400	3,847	4.1%	7.0-8.0	1,575	1.7%
\$1,400-\$1,600	2,454	2.6%	8.0-9.0	993	1.1%
More than \$1,600	4,932	5.3%	More than 9.0	3,906	4.2%
Total	93,870	100.0%	Total	93,870	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500  or less	1,195	1.3%	1.0% or less	2,470	2.6%
\$500-\$1,000	4,574	4.9%	1.0% - 2.0%	16,743	17.8%
\$1,000-\$1,500	12,244	13.0%	2.0%-3.0%	46,198	49.2%
\$1,500-\$2,000	16,996	18.1%	3.0%-4.0%	17,132	18.3%
\$2,000-\$2,500	19,019	20.3%	4.0%-5.0%	5,112	5.4%
\$2,500-\$3,000	14,324	15.3%	5.0%-6.0%	2,041	2.2%
\$3,000-\$3,500	8,324	8.9%	6.0%-7.0%	1,027	1.1%
\$3,500-\$4,000	5,769	6.1%	7.0%-8.0%	590	0.6%
\$4,000-\$4,500	3,737	4.0%	8.0%-9.0%	437	0.5%
More than \$4,500	7,688	8.2%	More than 9.0%	2,120	2.3%
Total	93,870	100.0%	Total	93,870	100.0%

# 2.15 Carver/Scott

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	<b>Effective Tax Rate</b>	Count	Percent
\$50,000 or less	131	0.2%	0.15% or less	238	0.4%
\$50,000-\$100,000	670	1.1%	0.15%-0.30%	380	0.6%
\$100,000-\$150,000	2,506	4.0%	0.30%- $0.45%$	991	1.6%
\$150,000-\$200,000	8,356	13.2%	0.45%- $0.60%$	2,104	3.3%
\$200,000-\$250,000	11,795	18.7%	0.60%- $0.75%$	5,137	8.1%
\$250,000-\$300,000	9,908	15.7%	0.75%- $0.90%$	6,396	10.1%
\$300,000-\$350,000	8,750	13.9%	0.90%-1.05%	7,592	12.0%
\$350,000-\$400,000	6,234	9.9%	1.05%- $1.20%$	10,365	16.4%
\$400,000-\$450,000	4,742	7.5%	1.20%- $1.35%$	19,887	31.5%
More than \$450,000	10,063	15.9%	More than 1.35%	10,065	15.9%
Total	63,155	100.0%	Total	63,155	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	13,407	21.2%	\$20,000 or less	1,402	2.2%
\$1-\$10,000	15,893	25.2%	\$20,000-\$40,000	3,600	5.7%
\$10,000-\$12,500	5,254	8.3%	\$40,000-\$60,000	6,242	9.9%
\$12,500-\$15,000	5,882	9.3%	\$60,000-\$80,000	7,270	11.5%
\$15,000-\$17,500	6,887	10.9%	\$80,000-\$100,000	7,604	12.0%
\$17,500-\$20,000	5,855	9.3%	\$100,000-\$120,000	7,727	12.2%
\$20,000-\$22,500	4,991	7.9%	\$120,000-\$140,000	6,393	10.1%
\$22,500-\$25,000	3,115	4.9%	\$140,000-\$160,000	4,751	7.5%
\$25,000-\$27,500	1,098	1.7%	\$160,000-\$180,000	3,743	5.9%
More than \$27,500	773	1.2%	More than \$180,000	14,423	22.8%
Total	63,155	100.0%	Total	63,155	100.0%
Property Tax Refund	Count	Percent	EMV/Income Ratio	Count	Percent
No Refund	39,084	61.9%	1.0 or less	3,078	4.9%
\$1-\$200	1,712	2.7%	1.0-2.0	16,953	26.8%
\$200-\$400	1,892	3.0%	2.0-3.0	20,234	32.0%
\$400-\$600	2,669	4.2%	3.0-4.0	10,076	16.0%
\$600-\$800	2,959	4.7%	4.0-5.0	4,751	7.5%
\$800-\$1,000	2,891	4.6%	5.0-6.0	2,437	3.9%
\$1,000-\$1,200	2,685	4.3%	6.0-7.0	1,463	2.3%
\$1,200-\$1,400	2,515	4.0%	7.0-8.0	925	1.5%
\$1,400-\$1,600	2,033	3.2%	8.0-9.0	634	1.0%
More than \$1,600	4,715	7.5%	More than 9.0	2,604	4.1%
Total	63,155	100.0%	Total	63,155	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	657	1.0%	1.0% or less	2,243	3.6%
\$500-\$1,000	1,825	2.9%	1.0% - 2.0%	9,695	15.4%
\$1,000-\$1,500	4,419	7.0%	2.0%-3.0%	26,597	42.1%
\$1,500-\$2,000	7,396	11.7%	3.0%-4.0%	14,102	22.3%
\$2,000-\$2,500	7,875	12.5%	4.0%- $5.0%$	4,969	7.9%
\$2,500-\$3,000	7,236	11.5%	5.0%- $6.0%$	1,985	3.1%
\$3,000-\$3,500	6,006	9.5%	6.0%-7.0%	933	1.5%
\$3,500-\$4,000	4,932	7.8%	7.0%-8.0%	550	0.9%
\$4,000-\$4,500	4,750	7.5%	8.0%-9.0%	361	0.6%
More than \$4,500	18,059	28.6%	More than 9.0%	1,720	2.7%
Total	63,155	100.0%	Total	63,155	100.0%

## 2.16 Dakota

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	32	0.0%	0.15% or less	553	0.5%
\$50,000-\$100,000	1,248	1.2%	0.15%-0.30%	919	0.9%
\$100,000-\$150,000	5,793	5.4%	0.30%- $0.45%$	2,051	1.9%
\$150,000-\$200,000	17,097	16.0%	0.45% - 0.60%	4,685	4.4%
\$200,000-\$250,000	20,510	19.2%	0.60%- $0.75%$	10,826	10.1%
\$250,000-\$300,000	20,973	19.7%	0.75%-0.90%	13,610	12.8%
\$300,000-\$350,000	14,872	13.9%	0.90%-1.05%	13,217	12.4%
\$350,000-\$400,000	10,529	9.9%	1.05%-1.20%	37,104	34.8%
\$400,000-\$450,000	6,870	6.4%	1.20%- $1.35%$	18,439	17.3%
More than \$450,000	8,744	8.2%	More than 1.35%	5,264	4.9%
Total	106,668	100.0%	Total	106,668	100.0%
MV Exclusion	Count	Percent	<b>Homestead Income</b>	Count	Percent
No Exclusion	13,371	12.5%	\$20,000 or less	2,752	2.6%
\$1-\$10,000	26,739	25.1%	\$20,000-\$40,000	7,794	7.3%
\$10,000-\$12,500	10,803	10.1%	\$40,000-\$60,000	12,697	11.9%
\$12,500-\$15,000	12,386	11.6%	\$60,000-\$80,000	14,140	13.3%
\$15,000-\$17,500	11,888	11.1%	\$80,000-\$100,000	13,656	12.8%
\$17,500-\$20,000	10,382	9.7%	\$100,000-\$120,000	13,091	12.3%
\$20,000-\$22,500	10,003	9.4%	\$120,000-\$140,000	10,594	9.9%
\$22,500-\$25,000	7,153	6.7%	\$140,000-\$160,000	7,618	7.1%
\$25,000-\$27,500	2,415	2.3%	\$160,000-\$180,000	5,721	5.4%
More than \$27,500	1,528	1.4%	More than \$180,000	18,605	17.4%
Total	106,668	100.0%	Total	106,668	100.0%
Property Tax Refund	Count	Percent	EMV/Income Ratio	Count	Percent
No Refund	64,405	60.4%	1.0 or less	4,024	3.8%
\$1-\$200	3,261	3.1%	1.0-2.0	27,729	26.0%
\$200-\$400	4,067	3.8%	2.0-3.0	35,065	32.9%
\$400-\$600	5,411	5.1%	3.0-4.0	17,842	16.7%
\$600-\$800	5,795	5.4%	4.0-5.0	8,342	7.8%
\$800-\$1,000	5,587	5.2%	5.0-6.0	4,313	4.0%
\$1,000-\$1,200	4,855	4.6%	6.0-7.0	2,485	2.3%
\$1,200-\$1,400	4,081	3.8%	7.0-8.0	1,568	1.5%
\$1,400-\$1,600	3,008	2.8%	8.0-9.0	1,025	1.0%
More than \$1,600	6,198	5.8%	More than 9.0	4,275	4.0%
Total	106,668	100.0%	Total	106,668	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	1,392	1.3%	1.0% or less	3,569	3.3%
\$500-\$1,000	4,598	4.3%	1.0%-2.0%	19,957	18.7%
\$1,000-\$1,500	10,879	10.2%	2.0%-3.0%	49,202	46.1%
\$1,500-\$2,000	15,548	14.6%	3.0%-4.0%	20,800	19.5%
\$2,000-\$2,500	15,105	14.2%	4.0% - 5.0%	6,156	5.8%
\$2,500-\$3,000	14,212	13.3%	5.0%-6.0%	2,369	2.2%
\$3,000-\$3,500	11,502	10.8%	6.0%-7.0%	1,156	1.1%
\$3,500-\$4,000	8,704	8.2%	7.0%-8.0%	644	0.6%
\$4,000-\$4,500	7,172	6.7%	8.0%-9.0%	472	0.4%
More than \$4,500	17,556	16.5%	More than 9.0%	2,343	2.2%
Total	106,668	100.0%	Total	106,668	100.0%

# 2.17 Minneapolis

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	86	0.1%	0.15% or less	187	0.3%
\$50,000-\$100,000	1,927	2.8%	0.15%-0.30%	531	0.8%
\$100,000-\$150,000	5,967	8.8%	0.30% - 0.45%	1,655	2.4%
\$150,000-\$200,000	9,926	14.6%	0.45%- $0.60%$	2,260	3.3%
\$200,000-\$250,000	12,759	18.8%	0.60% - 0.75%	4,544	6.7%
\$250,000-\$300,000	11,032	16.3%	0.75%-0.90%	6,452	9.5%
\$300,000-\$350,000	7,120	10.5%	0.90%-1.05%	6,955	10.3%
\$350,000-\$400,000	4,959	7.3%	1.05%-1.20%	5,978	8.8%
\$400,000-\$450,000	3,451	5.1%	1.20% - 1.35%	7,862	11.6%
More than \$450,000	10,614	15.6%	More than 1.35%	31,417	46.3%
Total	67,841	100.0%	Total	67,841	100.0%
MV Exclusion	Count	Percent	<b>Homestead Income</b>	Count	Percent
No Exclusion	13,010	19.2%	\$20,000 or less	4,049	6.0%
\$1-\$10,000	12,735	18.8%	\$20,000-\$40,000	7,556	11.1%
\$10,000-\$12,500	5,406	8.0%	\$40,000-\$60,000	9,111	13.4%
\$12,500-\$15,000	6,806	10.0%	\$60,000-\$80,000	8,892	13.1%
\$15,000-\$17,500	7,393	10.9%	\$80,000-\$100,000	7,788	11.5%
\$17,500-\$20,000	6,544	9.6%	\$100,000-\$120,000	6,570	9.7%
\$20,000-\$22,500	5,568	8.2%	\$120,000-\$140,000	5,046	7.4%
\$22,500-\$25,000	4,944	7.3%	\$140,000-\$160,000	3,662	5.4%
\$25,000-\$27,500	3,112	4.6%	\$160,000-\$180,000	2,746	4.0%
More than \$27,500	2,323	3.4%	More than \$180,000	12,421	18.3%
Total	67,841	100.0%	Total	67,841	100.0%
<b>Property Tax Refund</b>	Count	Percent	EMV/Income Ratio	Count	Percent
No Refund	36,200	53.4%	1.0 or less	2,761	4.1%
\$1-\$200	3,008	4.4%	1.0-2.0	15,340	22.6%
\$200-\$400	2,117	3.1%	2.0-3.0	18,140	26.7%
\$400-\$600	2,593	3.8%	3.0-4.0	10,970	16.2%
\$600-\$800	2,871	4.2%	4.0-5.0	6,123	9.0%
\$800-\$1,000	3,040	4.5%	5.0-6.0	3,766	5.6%
\$1,000-\$1,200	3,034	4.5%	6.0-7.0	2,316	3.4%
\$1,200-\$1,400	3,194	4.7%	7.0-8.0	1,596	2.4%
\$1,400-\$1,600	2,768	4.1%	8.0-9.0	1,158	1.7%
More than \$1,600	9,016	13.3%	More than 9.0	5,671	8.4%
Total	67,841	100.0%	Total	67,841	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	1,135	1.7%	1.0% or less	1,555	2.3%
\$500-\$1,000	3,951	5.8%	1.0%-2.0%	7,554	11.1%
\$1,000-\$1,500	6,274	9.2%	2.0%-3.0%	20,984	30.9%
\$1,500-\$2,000	8,087	11.9%	3.0%-4.0%	15,762	23.2%
\$2,000-\$2,500	7,350	10.8%	4.0%-5.0%	7,965	11.7%
\$2,500-\$3,000	6,459	9.5%	5.0%-6.0%	4,287	6.3%
\$3,000-\$3,500	5,586	8.2%	6.0%-7.0%	2,406	3.5%
\$3,500-\$4,000	4,827	7.1%	7.0%-8.0%	1,543	2.3%
\$4,000-\$4,500	3,902	5.8%	8.0%-9.0%	958	1.4%
More than \$4,500	20,270	29.9%	More than 9.0%	4,827	7.1%
Total	67,841	100.0%	Total	67,841	100.0%

# 2.18 North Hennepin

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	189	0.3%	0.15% or less	312	0.4%
\$50,000-\$100,000	795	1.1%	0.15%-0.30%	421	0.6%
\$100,000-\$150,000	3,616	4.9%	0.30% - 0.45%	1,446	2.0%
\$150,000-\$200,000	17,890	24.2%	0.45%- $0.60%$	1,934	2.6%
\$200,000-\$250,000	20,915	28.3%	0.60%-0.75%	4,886	6.6%
\$250,000-\$300,000	11,169	15.1%	0.75%-0.90%	8,516	11.5%
\$300,000-\$350,000	6,775	9.2%	0.90%-1.05%	7,677	10.4%
\$350,000-\$400,000	4,761	6.4%	1.05%-1.20%	6,836	9.2%
\$400,000-\$450,000	3,100	4.2%	1.20%-1.35%	15,249	20.6%
More than \$450,000	4,735	6.4%	More than 1.35%	26,668	36.1%
Total	73,945	100.0%	Total	73,945	100.0%
MV Exclusion	Count	Percent	<b>Homestead Income</b>	Count	Percent
No Exclusion	6,844	9.3%	\$20,000 or less	2,536	3.4%
\$1-\$10,000	12,211	16.5%	\$20,000-\$40,000	6,484	8.8%
\$10,000-\$12,500	5,312	7.2%	\$40,000-\$60,000	9,961	13.5%
\$12,500-\$15,000	7,278	9.8%	\$60,000-\$80,000	10,779	14.6%
\$15,000-\$17,500	10,982	14.9%	\$80,000-\$100,000	9,979	13.5%
\$17,500-\$20,000	13,060	17.7%	\$100,000-\$120,000	8,725	11.8%
\$20,000-\$22,500	11,211	15.2%	\$120,000-\$140,000	6,681	9.0%
\$22,500-\$25,000	4,419	6.0%	\$140,000-\$160,000	4,558	6.2%
\$25,000-\$27,500	1,709	2.3%	\$160,000-\$180,000	3,323	4.5%
More than \$27,500	919	1.2%	More than \$180,000	10,919	14.8%
Total	73,945	100.0%	Total	73,945	100.0%
Property Tax Refund	Count	Percent	EMV/Income Ratio	Count	Percent
No Refund	38,861	52.6%	1.0 or less	2,737	3.7%
\$1-\$200	1,957	2.6%	1.0-2.0	20,375	27.6%
\$200-\$400	2,130	2.9%	2.0-3.0	23,361	31.6%
\$400-\$600	3,245	4.4%	3.0-4.0	11,645	15.7%
\$600-\$800	3,901	5.3%	4.0-5.0	5,795	7.8%
\$800-\$1,000	4,270	5.8%	5.0-6.0	3,040	4.1%
\$1,000-\$1,200	4,341	5.9%	6.0-7.0	1,828	2.5%
\$1,200-\$1,400	4,339	5.9%	7.0-8.0	1,174	1.6%
\$1,400-\$1,600	3,207	4.3%	8.0-9.0	745	1.0%
More than \$1,600	7,694	10.4%	More than 9.0	3,245	4.4%
Total	73,945	100.0%	Total	73,945	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	940	1.3%	1.0% or less	1,563	2.1%
\$500-\$1,000	2,788	3.8%	1.0%-2.0%	8,618	11.7%
\$1,000-\$1,500	6,467	8.7%	2.0%-3.0%	31,350	42.4%
\$1,500-\$2,000	10,643	14.4%	3.0%-4.0%	18,161	24.6%
\$2,000-\$2,500	10,550	14.3%	4.0%-5.0%	6,636	9.0%
\$2,500-\$3,000	10,755	14.5%	5.0%-6.0%	2,660	3.6%
\$3,000-\$3,500	7,906	10.7%	6.0%-7.0%	1,248	1.7%
\$3,500-\$4,000	5,411	7.3%	7.0%-8.0%	729	1.0%
\$4,000-\$4,500	4,011	5.4%	8.0%-9.0%	487	0.7%
More than \$4,500	14,474	19.6%	More than 9.0%	2,493	3.4%
Total	73,945	100.0%	Total	73,945	100.0%

## 2.19 Saint Paul

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	69	0.1%	0.15% or less	187	0.4%
\$50,000-\$100,000	2,201	4.2%	0.15%-0.30%	479	0.9%
\$100,000-\$150,000	9,511	18.2%	0.30%- $0.45%$	1,446	2.8%
\$150,000-\$200,000	15,505	29.7%	0.45%- $0.60%$	1,437	2.7%
\$200,000-\$250,000	8,174	15.6%	0.60% - 0.75%	2,054	3.9%
\$250,000-\$300,000	4,923	9.4%	0.75%-0.90%	5,327	10.2%
\$300,000-\$350,000	3,361	6.4%	0.90%-1.05%	4,680	9.0%
\$350,000-\$400,000	2,499	4.8%	1.05%-1.20%	4,914	9.4%
\$400,000-\$450,000	1,763	3.4%	1.20% - 1.35%	4,562	8.7%
More than \$450,000	4,257	8.1%	More than 1.35%	27,177	52.0%
Total	52,263	100.0%	Total	52,263	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	5,447	10.4%	\$20,000 or less	2,961	5.7%
\$1-\$10,000	6,243	11.9%	\$20,000-\$40,000	6,602	12.6%
\$10,000-\$12,500	2,392	4.6%	\$40,000-\$60,000	8,732	16.7%
\$12,500-\$15,000	3,130	6.0%	\$60,000-\$80,000	7,776	14.9%
\$15,000-\$17,500	4,186	8.0%	\$80,000-\$100,000	6,404	12.3%
\$17,500-\$20,000	5,718	10.9%	\$100,000-\$120,000	4,935	9.4%
\$20,000-\$22,500	8,903	17.0%	\$120,000-\$140,000	3,545	6.8%
\$22,500-\$25,000	8,406	16.1%	\$140,000-\$160,000	2,469	4.7%
\$25,000-\$27,500	5,133	9.8%	\$160,000-\$180,000	1,782	3.4%
More than \$27,500	2,705	5.2%	More than \$180,000	7,057	13.5%
Total	52,263	100.0%	Total	52,263	100.0%
Property Tax Refund	Count	Percent	EMV / Income Ratio	Count	Percent
No Refund	27,136	51.9%	1.0 or less	2,611	5.0%
\$1-\$200	2,294	4.4%	1.0-2.0	14,792	28.3%
\$200-\$400	1,818	3.5%	2.0-3.0	14,631	28.0%
\$400-\$600	2,372	4.5%	3.0-4.0	8,040	15.4%
\$600-\$800	2,844	5.4%	4.0-5.0	4,154	7.9%
\$800-\$1,000	2,987	5.7%	5.0-6.0	2,287	4.4%
\$1,000-\$1,200	2,824	5.4%	6.0-7.0	1,419	2.7%
\$1,200-\$1,400	2,605	5.0%	7.0-8.0	942	1.8%
\$1,400-\$1,600	2,044	3.9%	8.0-9.0	624	1.2%
More than \$1,600	5,339	10.2%	More than 9.0	2,763	5.3%
Total	52,263	100.0%	Total	52,263	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	1,185	2.3%	1.0% or less	1,249	2.4%
\$500-\$1,000	3,939	7.5%	1.0%- $2.0%$	6,742	12.9%
\$1,000-\$1,500	7,022	13.4%	2.0%-3.0%	18,667	35.7%
\$1,500-\$2,000	7,873	15.1%	3.0%-4.0%	11,529	22.1%
\$2,000-\$2,500	7,248	13.9%	4.0% - 5.0%	5,365	10.3%
\$2,500-\$3,000	5,429	10.4%	5.0%- $6.0%$	2,766	5.3%
\$3,000-\$3,500	3,432	6.6%	6.0%-7.0%	1,518	2.9%
\$3,500-\$4,000	2,541	4.9%	7.0%-8.0%	976	1.9%
\$4,000-\$4,500	2,068	4.0%	8.0%-9.0%	628	1.2%
More than \$4,500	11,526	22.1%	More than 9.0%	2,823	5.4%
Total	52,263	100.0%	Total	52,263	100.0%

# 2.20 Southeast Hennepin

	Homes	steads		Homes	steads
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	74	0.1%	0.15% or less	218	0.3%
\$50,000-\$100,000	1,496	2.3%	0.15%-0.30%	350	0.5%
\$100,000-\$150,000	3,040	4.7%	0.30% - 0.45%	1,224	1.9%
\$150,000-\$200,000	6,487	10.1%	0.45%- $0.60%$	2,132	3.3%
\$200,000-\$250,000	16,580	25.8%	0.60%- $0.75%$	5,563	8.7%
\$250,000-\$300,000	11,236	17.5%	0.75%- $0.90%$	6,844	10.7%
\$300,000-\$350,000	6,338	9.9%	0.90%-1.05%	6,560	10.2%
\$350,000-\$400,000	4,408	6.9%	1.05%-1.20%	6,244	9.7%
\$400,000-\$450,000	3,358	5.2%	1.20% - 1.35%	17,655	27.5%
More than \$450,000	11,138	17.4%	More than 1.35%	17,365	27.1%
Total	64,155	100.0%	Total	64,155	100.0%
MV Exclusion	Count	Percent	<b>Homestead Income</b>	Count	Percent
No Exclusion	13,506	21.1%	\$20,000 or less	2,350	3.7%
\$1-\$10,000	11,342	17.7%	\$20,000-\$40,000	5,797	9.0%
\$10,000-\$12,500	5,022	7.8%	\$40,000-\$60,000	7,871	12.3%
\$12,500-\$15,000	7,686	12.0%	\$60,000-\$80,000	8,115	12.6%
\$15,000-\$17,500	10,116	15.8%	\$80,000-\$100,000	7,402	11.5%
\$17,500-\$20,000	7,181	11.2%	\$100,000-\$120,000	6,841	10.7%
\$20,000-\$22,500	3,668	5.7%	\$120,000-\$140,000	5,161	8.0%
\$22,500-\$25,000	2,222	3.5%	\$140,000-\$160,000	3,725	5.8%
\$25,000-\$27,500	1,782	2.8%	\$160,000-\$180,000	2,832	4.4%
More than \$27,500	1,630	2.5%	More than \$180,000	14,061	21.9%
Total	64,155	100.0%	Total	64,155	100.0%
Property Tax Refund	Count	Percent	EMV/Income Ratio	Count	Percent
No Refund	36,644	57.1%	1.0 or less	3,353	5.2%
\$1-\$200	1,441	2.2%	1.0-2.0	15,828	24.7%
\$200-\$400	1,657	2.6%	2.0-3.0	18,017	28.1%
\$400-\$600	2,380	3.7%	3.0-4.0	10,114	15.8%
\$600-\$800	2,743	4.3%	4.0-5.0	5,487	8.6%
\$800-\$1,000	2,895	4.5%	5.0-6.0	3,191	5.0%
\$1,000-\$1,200	3,078	4.8%	6.0-7.0	1,974	3.1%
\$1,200-\$1,400	3,114	4.9%	7.0-8.0	1,309	2.0%
\$1,400-\$1,600	2,620	4.1%	8.0-9.0	920	1.4%
More than \$1,600	7,583	11.8%	More than 9.0	3,962	6.2%
Total	64,155	100.0%	Total	64,155	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	657	1.0%	1.0% or less	2,079	3.2%
\$500-\$1,000	3,170	4.9%	1.0% - 2.0%	8,603	13.4%
\$1,000-\$1,500	5,169	8.1%	2.0%-3.0%	23,153	36.1%
\$1,500-\$2,000	7,685	12.0%	3.0%-4.0%	14,870	23.2%
\$2,000-\$2,500	7,017	10.9%	4.0%-5.0%	6,557	10.2%
\$2,500-\$3,000	7,051	11.0%	5.0%-6.0%	2,921	4.6%
\$3,000-\$3,500	6,483	10.1%	6.0%-7.0%	1,574	2.5%
\$3,500-\$4,000	4,808	7.5%	7.0%-8.0%	911	1.4%
\$4,000-\$4,500	3,673	5.7%	8.0%-9.0%	592	0.9%
More than \$4,500	18,442	28.7%	More than 9.0%	2,895	4.5%
Total	64,155	100.0%	Total	64,155	100.0%

# 2.21 Southwest Hennepin

	Homesteads			Homes	steads
Estimated Market Value	Count	Percent	<b>Effective Tax Rate</b>	Count	Percent
\$50,000 or less	10	0.0%	0.15% or less	147	0.2%
\$50,000-\$100,000	384	0.6%	0.15%-0.30%	339	0.5%
\$100,000-\$150,000	2,367	3.5%	0.30% - 0.45%	974	1.4%
\$150,000-\$200,000	4,918	7.2%	0.45% - 0.60%	1,895	2.8%
\$200,000-\$250,000	6,173	9.0%	0.60%- $0.75%$	5,234	7.7%
\$250,000-\$300,000	9,399	13.7%	0.75%-0.90%	5,672	8.3%
\$300,000-\$350,000	10,207	14.9%	0.90%-1.05%	5,594	8.2%
\$350,000-\$400,000	8,199	12.0%	1.05%-1.20%	9,156	13.4%
\$400,000-\$450,000	6,417	9.4%	1.20% - 1.35%	30,228	44.2%
More than \$450,000	20,315	29.7%	More than 1.35%	9,150	13.4%
Total	68,389	100.0%	Total	68,389	100.0%
MV Exclusion	Count	Percent	Homestead Income	Count	Percent
No Exclusion	24,830	36.3%	\$20,000 or less	1,903	2.8%
\$1-\$10,000	19,775	28.9%	\$20,000-\$40,000	3,914	5.7%
\$10,000-\$12,500	6,050	8.8%	\$40,000-\$60,000	5,794	8.5%
\$12,500-\$15,000	4,235	6.2%	\$60,000-\$80,000	6,350	9.3%
\$15,000-\$17,500	3,550	5.2%	\$80,000-\$100,000	6,472	9.5%
\$17,500-\$20,000	3,422	5.0%	\$100,000-\$120,000	6,510	9.5%
\$20,000-\$22,500	2,791	4.1%	\$120,000-\$140,000	5,561	8.1%
\$22,500-\$25,000	2,082	3.0%	\$140,000-\$160,000	4,583	6.7%
\$25,000-\$27,500	1,180	1.7%	\$160,000-\$180,000	3,899	5.7%
More than \$27,500	474	0.7%	More than \$180,000	23,403	34.2%
Total	68,389	100.0%	Total	68,389	100.0%
Property Tax Refund	Count	Percent	EMV/Income Ratio	Count	Percent
No Refund	45,786	66.9%	1.0 or less	4,377	6.4%
\$1-\$200	1,219	1.8%	1.0-2.0	17,117	25.0%
\$200-\$400	1,332	1.9%	2.0-3.0	19,367	28.3%
\$400-\$600	2,118	3.1%	3.0-4.0	10,629	15.5%
\$600-\$800	2,182	3.2%	4.0-5.0	5,411	7.9%
\$800-\$1,000	2,106	3.1%	5.0-6.0	3,171	4.6%
\$1,000-\$1,200	2,266	3.3%	6.0-7.0	1,946	2.8%
\$1,200-\$1,400	2,433	3.6%	7.0-8.0	1,284	1.9%
\$1,400-\$1,600	2,058	3.0%	8.0-9.0	853	1.2%
More than \$1,600	6,889	10.1%	More than 9.0	4,234	6.2%
Total	68,389	100.0%	Total	68,389	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	430	0.6%	1.0% or less	2,785	4.1%
\$500-\$1,000	1,694	2.5%	1.0%-2.0%	10,920	16.0%
\$1,000-\$1,500	3,669	5.4%	2.0%-3.0%	22,785	33.3%
\$1,500-\$2,000	5,395	7.9%	3.0%-4.0%	15,605	22.8%
\$2,000-\$2,500	5,887	8.6%	4.0% - 5.0%	6,710	9.8%
\$2,500-\$3,000	4,889	7.1%	5.0%-6.0%	3,032	4.4%
\$3,000-\$3,500	4,834	7.1%	6.0%-7.0%	1,573	2.3%
\$3,500-\$4,000	5,312	7.8%	7.0%-8.0%	1,024	1.5%
\$4,000-\$4,500	5,446	8.0%	8.0%-9.0%	665	1.0%
More than \$4,500	30,833	45.1%	More than 9.0%	3,290	4.8%
Total	68,389	100.0%	Total	68,389	100.0%

# 2.22 Suburban Ramsey

	Homesteads			Homesteads	
Estimated Market Value	Count	Percent	<b>Effective Tax Rate</b>	Count	Percent
\$50,000 or less	21	0.0%	0.15% or less	233	0.4%
\$50,000-\$100,000	1,241	2.0%	0.15%- $0.30%$	310	0.5%
\$100,000-\$150,000	4,080	6.7%	0.30%- $0.45%$	1,064	1.8%
\$150,000-\$200,000	11,163	18.4%	0.45%- $0.60%$	1,731	2.8%
\$200,000-\$250,000	16,231	26.7%	0.60%- $0.75%$	4,738	7.8%
\$250,000-\$300,000	11,653	19.2%	0.75%-0.90%	6,674	11.0%
\$300,000-\$350,000	6,679	11.0%	0.90% - 1.05%	6,625	10.9%
\$350,000-\$400,000	3,403	5.6%	1.05%-1.20%	7,356	12.1%
\$400,000-\$450,000	1,888	3.1%	1.20% - 1.35%	13,503	22.2%
More than \$450,000	4,408	7.3%	More than 1.35%	18,533	30.5%
Total	60,767	100.0%	Total	60,767	100.0%
MV Exclusion	Count	Percent	<b>Homestead Income</b>	Count	Percent
No Exclusion	5,679	9.3%	\$20,000 or less	1,872	3.1%
\$1-\$10,000	10,272	16.9%	\$20,000-\$40,000	5,354	8.8%
\$10,000-\$12,500	5,643	9.3%	\$40,000-\$60,000	8,121	13.4%
\$12,500-\$15,000	7,270	12.0%	\$60,000-\$80,000	8,576	14.1%
\$15,000-\$17,500	8,951	14.7%	\$80,000-\$100,000	8,058	13.3%
\$17,500-\$20,000	8,896	14.6%	\$100,000-\$120,000	7,345	12.1%
\$20,000-\$22,500	6,436	10.6%	\$120,000-\$140,000	5,607	9.2%
\$22,500-\$25,000	3,921	6.5%	\$140,000-\$160,000	3,749	6.2%
\$25,000-\$27,500	2,114	3.5%	\$160,000-\$180,000	2,636	4.3%
More than \$27,500	1,585	2.6%	More than \$180,000	9,449	15.5%
Total	60,767	100.0%	Total	60,767	100.0%
Property Tax Refund	Count	Percent	EMV/Income Ratio	Count	Percent
No Refund	32,960	54.2%	1.0 or less	2,794	4.6%
\$1-\$200	2,081	3.4%	1.0-2.0	16,635	27.4%
\$200-\$400	1,989	3.3%	2.0-3.0	18,631	30.7%
\$400-\$600	2,792	4.6%	3.0-4.0	9,542	15.7%
\$600-\$800	3,260	5.4%	4.0-5.0	4,720	7.8%
\$800-\$1,000	3,310	5.4%	5.0-6.0	2,660	4.4%
\$1,000-\$1,200	3,222	5.3%	6.0-7.0	1,570	2.6%
\$1,200-\$1,400	3,035	5.0%	7.0-8.0	939	1.5%
\$1,400-\$1,600	2,394	3.9%	8.0-9.0	682	1.1%
More than \$1,600	5,724	9.4%	More than 9.0	2,594	4.3%
Total	60,767	100.0%	Total	60,767	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	661	1.1%	1.0% or less	1,674	2.8%
\$500-\$1,000	2,800	4.6%	1.0%- $2.0%$	8,622	14.2%
\$1,000-\$1,500	5,985	9.8%	2.0%-3.0%	25,077	41.3%
\$1,500-\$2,000	8,278	13.6%	3.0%-4.0%	14,324	23.6%
\$2,000-\$2,500	8,785	14.5%	4.0% - 5.0%	5,071	8.3%
\$2,500-\$3,000	7,910	13.0%	5.0%- $6.0%$	1,981	3.3%
\$3,000-\$3,500	6,362	10.5%	6.0%-7.0%	1,026	1.7%
\$3,500-\$4,000	4,994	8.2%	7.0%-8.0%	614	1.0%
\$4,000-\$4,500	3,963	6.5%	8.0%-9.0%	414	0.7%
More than \$4,500	11,029	18.1%	More than 9.0%	1,964	3.2%
Total	60,767	100.0%	Total	60,767	100.0%

# 2.23 Washington

	Homesteads			Homesteads	
Estimated Market Value	Count	Percent	Effective Tax Rate	Count	Percent
\$50,000 or less	19	0.0%	0.15% or less	262	0.4%
\$50,000-\$100,000	349	0.5%	0.15%-0.30%	597	0.9%
\$100,000-\$150,000	2,480	3.6%	0.30% - 0.45%	1,359	1.9%
\$150,000-\$200,000	10,353	14.8%	0.45%- $0.60%$	2,910	4.2%
\$200,000-\$250,000	13,586	19.5%	0.60%-0.75%	6,470	9.3%
\$250,000-\$300,000	11,705	16.8%	0.75%-0.90%	9,067	13.0%
\$300,000-\$350,000	9,166	13.1%	0.90%-1.05%	10,540	15.1%
\$350,000-\$400,000	7,887	11.3%	1.05%-1.20%	15,039	21.6%
\$400,000-\$450,000	5,425	7.8%	1.20% - 1.35%	10,250	14.7%
More than \$450,000	8,782	12.6%	More than 1.35%	13,258	19.0%
Total	69,752	100.0%	Total	69,752	100.0%
MV Exclusion	Count	Percent	<b>Homestead Income</b>	Count	Percent
No Exclusion	12,488	17.9%	\$20,000 or less	1,697	2.4%
\$1-\$10,000	18,286	26.2%	\$20,000-\$40,000	4,493	6.4%
\$10,000-\$12,500	5,822	8.3%	\$40,000-\$60,000	7,393	10.6%
\$12,500-\$15,000	7,208	10.3%	\$60,000-\$80,000	8,898	12.8%
\$15,000-\$17,500	8,140	11.7%	\$80,000-\$100,000	8,566	12.3%
\$17,500-\$20,000	6,634	9.5%	\$100,000-\$120,000	8,223	11.8%
\$20,000-\$22,500	6,276	9.0%	\$120,000-\$140,000	6,806	9.8%
\$22,500-\$25,000	3,081	4.4%	\$140,000-\$160,000	5,063	7.3%
\$25,000-\$27,500	1,411	2.0%	\$160,000-\$180,000	3,848	5.5%
More than \$27,500	406	0.6%	More than \$180,000	14,765	21.2%
Total	69,752	100.0%	Total	69,752	100.0%
Property Tax Refund	Count	Percent	EMV/Income Ratio	Count	Percent
No Refund	42,261	60.6%	1.0 or less	3,306	4.7%
\$1-\$200	1,978	2.8%	1.0-2.0	17,510	25.1%
\$200-\$400	2,099	3.0%	2.0-3.0	22,195	31.8%
\$400-\$600	3,132	4.5%	3.0-4.0	11,729	16.8%
\$600-\$800	3,572	5.1%	4.0-5.0	5,657	8.1%
\$800-\$1,000	3,487	5.0%	5.0-6.0	2,854	4.1%
\$1,000-\$1,200	3,182	4.6%	6.0-7.0	1,672	2.4%
\$1,200-\$1,400	2,916	4.2%	7.0-8.0	1,103	1.6%
\$1,400-\$1,600	2,199	3.2%	8.0-9.0	717	1.0%
More than \$1,600	4,926	7.1%	More than 9.0	3,009	4.3%
Total	69,752	100.0%	Total	69,752	100.0%
Net Tax	Count	Percent	Burden after PTR	Count	Percent
\$500 or less	643	0.9%	1.0% or less	2,686	3.9%
\$500-\$1,000	2,157	3.1%	1.0%- $2.0%$	11,574	16.6%
\$1,000-\$1,500	5,924	8.5%	2.0%-3.0%	30,053	43.1%
\$1,500-\$2,000	8,960	12.8%	3.0%-4.0%	15,080	21.6%
\$2,000-\$2,500	9,295	13.3%	4.0% - 5.0%	5,005	7.2%
\$2,500-\$3,000	8,714	12.5%	5.0%- $6.0%$	1,892	2.7%
\$3,000-\$3,500	7,325	10.5%	6.0%-7.0%	867	1.2%
\$3,500-\$4,000	5,866	8.4%	7.0%-8.0%	528	0.8%
\$4,000-\$4,500	4,975	7.1%	8.0%-9.0%	318	0.5%
More than \$4,500	15,893	22.8%	More than 9.0%	1,749	2.5%
Total	69,752	100.0%	Total	69,752	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- \$100,000- \$100,000 \$150,000	000- \$100,000-			\$15 \$20	\$200,000- \$250,000		\$300,000- \$350,000	\$350,000- \$400,000	\$400 \$450	Over \$450,000	Total
	<b>6.5</b> %	22.4%	24.8%	18.7%	10.6%	<b>6.5</b> %	4.0%	2.5%	1.5%	2.5%	100%
0.7%	%	4.8%	16.1%	26.8%	$\boldsymbol{21.0\%}$	13.0%	8.2%	4.5%	2.2%	2.7%	100%
2.0%	%	8.7%	21.7%	$\boldsymbol{26.5\%}$	18.6%	10.9%	5.7%	3.0%	1.4%	1.4%	100%
9.1%	%	$\boldsymbol{25.1\%}$	26.2%	17.6%	<b>6.6</b> %	5.4%	2.8%	1.6%	0.9%	1.4%	100%
4.6%	<b>~</b> °	18.7%	23.5%	19.3%	12.3%	7.5%	4.6%	2.8%	1.8%	4.9%	100%
8.6	<b>\o</b>	23.8%	$\boldsymbol{25.6\%}$	18.2%	$\boldsymbol{10.3\%}$	5.4%	2.9%	1.8%	1.0%	1.3%	100%
6.2%	٠.	17.8%	$\boldsymbol{25.6\%}$	19.9%	13.0%	7.8%	4.4%	2.3%	1.3%	1.6%	100%
2.1%	. 0	12.7%	$\boldsymbol{22.6\%}$	24.3%	15.1%	9.3%	5.8%	3.5%	1.9%	2.8%	100%
15.2%	_	$\boldsymbol{31.3\%}$	$\boldsymbol{24.6\%}$	14.7%	7.0%	3.6%	1.8%	<b>%6</b> .0	0.4%	0.4%	100%
4.0%	_	14.7%	$\boldsymbol{20.8\%}$	20.9%	14.1%	9.1%	%0.9	3.7%	2.3%	4.4%	100%
4.7%		15.8%	22.4%	21.8%	14.3%	8.6%	5.2%	3.0%	1.7%	2.5%	100%
0.1%		0.8%	5.4%	23.7%	31.8%	15.5%	9.6%	%0.9	3.1%	3.6%	100%
0.2%	_	1.1%	4.0%	13.2%	18.7%	15.7%	13.9%	<b>%6</b> .6	7.5%	15.9%	100%
%0.0		1.2%	<b>5.4</b> %	16.0%	19.2%	19.7%	13.9%	<b>6.6</b> %	6.4%	8.2%	100%
0.1%	_	2.8%	8.8%	14.6%	18.8%	16.3%	$\boldsymbol{10.5\%}$	7.3%	5.1%	$\boldsymbol{15.6}\%$	100%
0.3%	. 0	1.1%	4.9%	24.2%	28.3%	15.1%	9.2%	6.4%	4.2%	6.4%	100%
0.1%		4.2%	18.2%	29.7%	$\boldsymbol{15.6}\%$	9.4%	6.4%	4.8%	3.4%	8.1%	100%
0.1%	. 0	2.3%	4.7%	10.1%	25.8%	17.5%	9.6%	<b>6.9</b> %	5.2%	17.4%	100%
%0.0	<b>\o</b>	<b>%9.0</b>	3.5%	7.2%	<b>%0</b> °6	13.7%	14.9%	12.0%	9.4%	29.7%	100%
%0.0	<b>\o</b>	2.0%	<b>6.7</b> %	18.4%	26.7%	19.2%	11.0%	2.6%	3.1%	7.3%	100%
0.0%	<b>\o</b>	0.5%	3.6%	14.8%	19.5%	16.8%	13.1%	11.3%	7.8%	12.6%	100%
0.1%	<b>\o</b>	1.5%	6.2%	17.2%	21.7%	16.2%	11.5%	8.1%	5.5%	12.0%	100%
2.2%	•	8.1%	13.6%	19.3%	18.3%	12.7%	8.6%	5.8%	3.8%	7.7%	100%

3.2 Homestead Market Value Exclusion

	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	3.5%	7.5%	3.9%	5.4%	7.0%	9.4%	12.3%	15.6%	16.5%	19.0%	100%
Central	4.1%	13.2%	6.4%	8.3%	10.8%	14.1%	15.6%	12.7%	8.8%	6.1%	100%
East Central	2.3%	9.2%	5.3%	7.4%	9.6%	13.2%	15.6%	15.3%	12.9%	%0.6	100%
Minnesota Valley	2.0%	<b>6.8</b> %	3.9%	2.0%	%6.9	8.9%	11.8%	15.9%	17.7%	$\boldsymbol{21.1\%}$	100%
North Central	6.1%	8.3%	4.3%	5.4%	7.4%	<b>%9.6</b>	12.2%	14.5%	15.0%	17.0%	100%
Northwest/Headwaters	2.0%	7.3%	3.8%	5.3%	<b>6.9</b> %	9.5%	12.2%	14.6%	17.7%	20.7%	100%
South Central	2.5%	8.4%	4.6%	6.1%	7.9%	10.1%	12.4%	15.2%	$\boldsymbol{16.6}\%$	16.2%	100%
Southeast	4.1%	9.8%	4.9%	6.1%	8.1%	10.9%	14.4%	15.7%	13.6%	12.4%	100%
Southwest	0.7%	<b>6.7%</b>	3.9%	5.1%	<b>6.5</b> %	8.3%	11.1%	15.1%	18.2%	24.4%	100%
West Central	%0.9	10.9%	2.0%	<b>6.5</b> %	8.1%	10.2%	12.8%	13.6%	13.1%	13.7%	100%
Greater Minnesota	3.7%	9.4%	4.8%	%8.9	8.2%	10.8%	13.5%	14.8%	14.2%	14.4%	100%
Anoka	2.6%	16.4%	7.3%	10.1%	16.7%	19.9%	14.0%	%8.9	2.4%	%8.0	100%
Carver/Scott	21.2%	25.2%	8.3%	9.3%	10.9%	9.3%	7.9%	4.9%	1.7%	1.2%	100%
Dakota	12.5%	$\boldsymbol{25.1\%}$	10.1%	11.6%	11.1%	9.7%	9.4%	<b>6.7</b> %	2.3%	1.4%	100%
Minneapolis	19.2%	18.8%	8.0%	10.0%	10.9%	<b>%9.6</b>	8.2%	7.3%	4.6%	3.4%	100%
North Hennepin	9.3%	$\boldsymbol{16.5}\%$	7.2%	9.8%	14.9%	17.7%	15.2%	<b>%0.9</b>	2.3%	1.2%	100%
Saint Paul	10.4%	11.9%	4.6%	%0.9	8.0%	10.9%	17.0%	16.1%	%8.6	5.2%	100%
Southeast Hennepin	21.1%	17.7%	7.8%	12.0%	15.8%	11.2%	5.7%	3.5%	2.8%	2.5%	100%
Southwest Hennepin	36.3%	$\boldsymbol{28.9\%}$	8.8%	6.2%	5.2%	5.0%	4.1%	3.0%	1.7%	0.7%	100%
Suburban Ramsey	9.3%	16.9%	9.3%	12.0%	14.7%	14.6%	$\boldsymbol{10.6\%}$	<b>6.5</b> %	3.5%	2.6%	100%
Washington	17.9%	26.2%	8.3%	10.3%	11.7%	9.5%	%0.6	4.4%	2.0%	<b>%9.0</b>	100%
Metro	15.8%	20.7%	8.1%	%6.6	12.2%	12.0%	10.1%	<b>6.3</b> %	3.1%	1.8%	100%
Statewide	10.2%	15.5%	%9.9	8.2%	10.4%	11.5%	11.7%	10.2%	8.2%	%9''	100%

3.3 Property Tax Refund

- Over Total ) \$1,600	3.5% 100%	4.9% 100%	6.5% 100%	2.2% 100%	2.8% 100%		1.9% 100%	1.9% 3.1%	1.9% 3.1% 3.6%	1.9% 3.1% 3.6% 0.9%	1.9% 3.1% 3.6% 0.9%	1.9% 3.1% 3.6% 0.9% 2.8%	1.9% 3.1% 0.9% 2.8% 5.3%	1.9% 3.1% 3.6% 0.9% 2.8% 5.3% 7.5%	1.9% 3.1% 3.6% 0.9% 2.8% 5.3% 7.5%	1.9% 3.1% 3.6% 0.9% 5.3% 7.5% 13.3%	1.9% 3.1% 3.6% 0.9% 2.8% 5.3% 7.5% 13.3% 10.4%	1.9% 3.1% 3.6% 0.9% 2.8% 7.5% 7.5% 10.2%	1.9% 3.1% 3.6% 0.9% 2.8% 7.5% 7.5% 13.3% 10.4%	1.9% 3.1% 3.6% 0.9% 7.5% 7.5% 13.3% 10.2% 11.8%	1.9% 3.1% 3.6% 0.9% 2.8% 5.3% 7.5% 10.4% 10.2% 11.8% 9.4%	1.9% 3.1% 3.6% 0.9% 7.5% 7.5% 13.3% 10.2% 11.8% 9.4% 7.1%	1.9% 3.1% 3.6% 0.9% 2.8% 7.5% 13.3% 10.4% 11.8% 10.1% 9.4% 8.7%
0- \$1,400- 10 \$1,600	% 1.5%	% 2.4%	3.0%	% 1.1%	% 1.2%	%6.0 %		% 1.6%															
00- \$1,200- 200 \$1,400	$2.6\% \qquad 2.1\%$	4.4% 3.5%	4.9% 4.0%	2.4%   1.7%	2.4% 1.8%	1.8% 1.2%		3.1% $2.3%$															
\$800- \$1,000- \$1,000 \$1,200	3.3% 2.	5.4% 4.	5.6% 4.	3.2% 2.	3.3% 2.	2.5% 1.8	4.2%																
\$600- \$800 \$1	3.9%	6.3%	80.9	4.3%	4.2%	3.3%	5.3%		5.4%														
\$400- \$600	4.2%	6.4%	2.8%	5.1%	2.5%	4.0%	%0.9		5.8%	5.8% 4.3%	5.8% 4.3% 5.4%	5.8% 4.3% 5.4%	5.8% 4.3% 5.4% 6.1%	5.8% 4.3% 5.4% 6.1% 4.2%	5.8% 4.3% 5.4% 6.1% 4.2% 5.1%	5.8% 4.3% 5.4% 6.1% 6.1% 3.8%	5.8% 4.3% 6.1% 6.1% 3.8% 4.4%	5.8% 6.1% 6.1% 6.1% 6.1% 7.4% 7.4% 7.4% 7.4% 7.4% 7.4%	5.8% 6.1% 6.1% 6.1% 6.1% 6.1% 6.1% 6.1% 6.1% 6.1% 7.4%	5.8% 4.3% 6.14% 6.11% 8.8% 8.17% 8.77% 8.17%	5.8% 6.1% 6.1% 6.1% 6.1% 7.4% 8.8% 8.8% 8.8% 8.7% 8.1% 9.7%	5.8% 6.1.4.7.8.8.8.8.8.8.8.8.8.8.8.8.8.8.8.8.8.8	5.8 6.1 6.1 6.1 6.1 6.1 6.1 6.1 6.1
\$200- \$400	4.2%	5.3%	4.8%	2.6%	2.6%	4.4%	2.9%		2.6%	5.6% 5.1%	5.6% 5.1% 5.3%	5.2 5.1% 5.2 5.3% 5.2%	5.6% 5.3% 4.6%	5.6% 5.13% 5.23% 4.6%	5.6% 5.13% 6.23% 8.2.2% 8.8% 8.8%	5.6% 5.13% 6.23% 3.0% 3.1%	5.6% 6.23% 7.00% 7.0	5.6% 5.1% 6.23% 3.0% 3.1% 3.1% 3.5%	5.6% 5.1% 5.1% 6.1% 7.1% 7.1% 7.1% 7.1% 7.1% 7.2% 7.3%	5.6% 6.1.9% 7.1.9%	5.6% 5.1% 5.3% 3.0% 3.1% 3.1% 3.5% 5.3% 3.3% 3.3% 3.3%	5.6% 5.1.% 5.1.% 5.2.3% 5.2.9% 5.2.9% 6.2.9% 7.2.9% 7.3.0% 7.	3.3% 3.0% 3.0% 3.0% 3.1%
\$1-\$200	4.6%	4.4%	4.1%	6.2%	5.3%	3.9%	<b>5.5</b> %		5.2%														6.9% 6.9% 8.1% 8.1% 8.1% 8.1% 8.1% 8.1% 8.1% 8.1% 8.2% 8.3% 8.4% 8.3% 8.4% 8.4% 8.4% 8.5% 8.5% 8.5% 8.5% 8.5% 8.6% 8.6% 8.7%
No Refund	70.1%	57.0%	55.3%	<b>68.3</b> %	67.8%	<b>40.9</b> 2	62.9%		$\boldsymbol{61.8\%}$	61.8%	61.8% 75.7% 67.4%	61.8% 75.7% 67.4% 64.6%	61.8% 75.7% 67.4% 64.6% 55.1%	61.8% 75.7% 67.4% 64.6% 55.1%	61.8% 75.7% 67.4% 64.6% 61.9% 60.4%	61.8% 75.7% 67.4% 64.6% 55.1% 61.9% 60.4%	61.8% 75.7% 67.4% 64.6% 55.1% 60.4% 53.4%	61.8% 75.7% 67.4% 64.6% 61.9% 60.4% 53.4% 51.9%	61.8% 75.7% 67.4% 64.6% 61.9% 60.4% 53.4% 51.9% 57.1%	61.8% 75.7% 67.4% 64.6% 61.9% 60.4% 53.4% 51.9% 57.1% 66.9%	61.8% 75.7% 67.4% 64.6% 61.9% 60.4% 53.4% 51.9% 66.9% 66.9%	61.8% 75.7% 67.4% 64.6% 61.9% 60.4% 53.4% 51.9% 57.1% 66.9% 66.9%	61.8% 67.4% 64.6% 61.9% 60.4% 53.4% 51.9% 57.1% 60.6%
	Arrowhead	Central	East Central	Minnesota Valley	North Central	Northwest/Headwaters	South Central		Southeast	Southeast Southwest	Southeast Southwest West Central	Southeast Southwest West Central Greater Minnesota	Southeast Southwest West Central Greater Minnesota Anoka	Southwest Southwest West Central Greater Minnesota Anoka Carver/Scott	Southeast Southwest West Central Greater Minnesota Anoka Carver/Scott	Southwest Southwest West Central Greater Minnesota Anoka Carver/Scott Dakota Minneapolis	Southwest Southwest West Central Greater Minnesota Anoka Carver/Scott Dakota Minneapolis North Hennepin	Southeast Southwest West Central Greater Minnesota Anoka Carver/Scott Dakota Minneapolis North Hennepin Saint Paul	Southwest Southwest West Central Greater Minnesota Anoka Carver/Scott Dakota Minneapolis North Hennepin Saint Paul	Southwest Southwest West Central Greater Minnesota Anoka Carver/Scott Dakota Minneapolis North Hennepin Saint Paul Southeast Hennepin	Southwest Southwest West Central Greater Minnesota Anoka Carver/Scott Dakota Minneapolis North Hennepin Saint Paul Southeast Hennepin Southwest Hennepin	Southwest Southwest West Central Greater Minnesota Anoka Carver/Scott Dakota Minneapolis North Hennepin Saint Paul Southeast Hennepin Southwest Hennepin Suburban Ramsey Washington	Southwest Southwest West Central Greater Minnesota Anoka Carver/Scott Dakota Minneapolis North Hennepin Saint Paul Southeast Hennepin Southwest Hennepin Suburban Ramsey Washington

3.4 Net Tax

	\$500 or less	\$500- \$1,000	\$1,000- \$1,500	\$1,500- \$2,000	\$2,000- \$2,500	\$2,500- \$3,000	\$3,000- \$3,500	\$3,500- \$4,000	\$4,000- \$4,500	Over \$4,500	Total
Arrowhead	19.6%	19.4%	18.3%	13.6%	9.3%	%0.9	3.7%	2.6%	1.9%	5.7%	100%
Central	3.4%	8.0%	$\boldsymbol{16.1\%}$	18.6%	$\boldsymbol{16.8\%}$	12.1%	<b>%9</b> 'L	5.1%	4.1%	8.2%	100%
East Central	%0.9	10.9%	17.0%	18.5%	14.9%	11.0%	7.2%	4.5%	3.4%	<b>6.5</b> %	100%
Minnesota Valley	12.4%	24.8%	21.7%	15.7%	<b>%6.6</b>	5.9%	3.4%	2.1%	1.3%	2.8%	100%
North Central	14.8%	23.3%	22.1%	15.5%	<b>%9</b> .6	5.5%	2.8%	1.8%	1.2%	3.3%	100%
Northwest/Headwaters	16.3%	24.0%	$\boldsymbol{20.5\%}$	15.1%	9.4%	5.5%	3.3%	2.1%	1.2%	2.5%	100%
South Central	8.3%	18.3%	21.4%	17.9%	12.3%	7.7%	4.6%	3.0%	2.1%	4.5%	100%
Southeast	4.9%	14.3%	$\boldsymbol{18.6\%}$	17.2%	13.6%	9.4%	%0.9	4.4%	3.3%	8.3%	100%
Southwest	18.4%	31.2%	21.4%	12.4%	7.0%	3.9%	2.2%	1.4%	%8.0	1.3%	100%
West Central	%2.6	19.0%	$\boldsymbol{21.2\%}$	$\boldsymbol{16.6}\%$	12.1%	7.3%	4.5%	3.0%	2.1%	4.4%	100%
Greater Minnesota	10.0%	17.1%	19.2%	16.5%	12.3%	8.2%	2.0%	3.4%	$\boldsymbol{2.5\%}$	2.7%	100%
Anoka	1.3%	4.9%	13.0%	18.1%	20.3%	15.3%	8.9%	6.1%	4.0%	8.2%	100%
Carver/Scott	1.0%	2.9%	7.0%	11.7%	12.5%	11.5%	9.5%	7.8%	7.5%	$\boldsymbol{28.6\%}$	100%
Dakota	1.3%	4.3%	$\boldsymbol{10.2\%}$	14.6%	14.2%	13.3%	10.8%	8.2%	<b>6.7%</b>	16.5%	100%
Minneapolis	1.7%	2.8%	9.2%	11.9%	$\boldsymbol{10.8\%}$	9.5%	8.2%	7.1%	5.8%	29.9%	100%
North Hennepin	1.3%	3.8%	8.7%	14.4%	14.3%	14.5%	10.7%	7.3%	5.4%	$\boldsymbol{19.6\%}$	100%
Saint Paul	2.3%	7.5%	13.4%	15.1%	13.9%	10.4%	<b>%9</b> .9	4.9%	4.0%	$\boldsymbol{22.1\%}$	100%
Southeast Hennepin	1.0%	4.9%	8.1%	12.0%	10.9%	11.0%	$\boldsymbol{10.1\%}$	7.5%	5.7%	28.7%	100%
Southwest Hennepin	<b>%9.0</b>	$\boldsymbol{2.5\%}$	5.4%	7.9%	<b>%9.8</b>	7.1%	7.1%	7.8%	8.0%	$\boldsymbol{45.1\%}$	100%
Suburban Ramsey	1.1%	4.6%	<b>9.8</b> %	13.6%	14.5%	13.0%	$\boldsymbol{10.5\%}$	8.2%	<b>6.5</b> %	18.1%	100%
Washington	%6.0	3.1%	8.5%	12.8%	13.3%	12.5%	10.5%	8.4%	7.1%	22.8%	100%
Metro	1.2%	4.4%	9.4%	13.4%	13.6%	12.1%	9.4%	7.4%	6.1%	23.0%	100%
Statewide	5.3%	10.2%	13.9%	14.8%	13.0%	10.3%	7.4%	2.6%	4.4%	15.1%	100%

3.5 Effective Tax Rate

	$0.15\% \ { m or} \ { m less}$	0.15%-	0.30%-	0.45%-	0.60%-	0.75%- 0.90%	0.90%-	1.05%-	1.20% - 1.35%	Over 1,35%	Total
Arrowhead	2.1%	2.9%	%9'.	9.7%	13.7%	14.0%	12.8%	11.4%	9.4%	16.3%	100%
Central	1.1%	1.1%	$\boldsymbol{2.4\%}$	3.9%	8.2%	12.1%	17.0%	18.5%	17.6%	18.2%	100%
East Central	1.3%	1.2%	$\boldsymbol{2.8\%}$	3.4%	7.2%	12.3%	14.2%	17.0%	16.7%	23.8%	100%
Minnesota Valley	1.4%	1.3%	$\boldsymbol{2.5\%}$	4.9%	8.8%	14.1%	17.0%	17.4%	10.7%	$\boldsymbol{22.0\%}$	100%
North Central	2.7%	3.3%	7.0%	13.9%	15.5%	17.8%	14.1%	12.9%	%9.7	5.1%	100%
Northwest/Headwaters	2.0%	1.5%	$\boldsymbol{2.8\%}$	5.1%	11.3%	18.2%	18.9%	16.1%	10.6%	13.4%	100%
South Central	1.3%	1.1%	2.2%	4.1%	8.4%	11.4%	17.4%	17.0%	14.4%	22.7%	100%
Southeast	%6.0	<b>%6.0</b>	2.2%	3.4%	7.1%	11.9%	16.6%	17.4%	15.6%	24.0%	100%
Southwest	1.3%	1.0%	2.2%	6.2%	11.0%	14.8%	13.1%	$\boldsymbol{21.0\%}$	11.2%	18.2%	100%
West Central	1.5%	1.9%	3.6%	7.8%	14.7%	21.2%	19.1%	12.2%	10.7%	7.3%	100%
Greater Minnesota	1.5%	1.6%	3.6%	2.9%	10.2%	14.1%	16.1%	15.9%	13.2%	17.9%	100%
Anoka	0.1%	1.3%	2.6%	4.7%	11.4%	13.1%	14.5%	33.8%	11.2%	7.4%	100%
Carver/Scott	0.4%	<b>%9.0</b>	1.6%	3.3%	8.1%	10.1%	12.0%	16.4%	$\boldsymbol{31.5\%}$	15.9%	100%
Dakota	<b>0.5</b> %	<b>%6.0</b>	1.9%	4.4%	10.1%	12.8%	12.4%	34.8%	17.3%	4.9%	100%
Minneapolis	0.3%	%8.0	2.4%	3.3%	<b>%</b> 2.9	<b>9.2</b> %	10.3%	8.8%	11.6%	46.3%	100%
North Hennepin	0.4%	<b>%9.0</b>	2.0%	$\boldsymbol{5.6\%}$	<b>%9.9</b>	$\boldsymbol{11.5\%}$	10.4%	9.2%	20.6%	$\boldsymbol{36.1\%}$	100%
Saint Paul	0.4%	<b>%6.0</b>	2.8%	2.7%	3.9%	$\boldsymbol{10.2\%}$	%0.6	9.4%	8.7%	$\boldsymbol{52.0\%}$	100%
Southeast Hennepin	0.3%	<b>0.5</b> %	1.9%	3.3%	8.7%	10.7%	10.2%	%2.6	$\boldsymbol{27.5\%}$	27.1%	100%
Southwest Hennepin	0.2%	<b>0.5</b> %	1.4%	2.8%	7.7%	8.3%	8.2%	13.4%	44.2%	13.4%	100%
Suburban Ramsey	0.4%	<b>0.5</b> %	1.8%	$\boldsymbol{2.8\%}$	7.8%	11.0%	10.9%	12.1%	22.2%	30.5%	100%
Washington	0.4%	%6.0	1.9%	4.2%	9.3%	13.0%	15.1%	$\boldsymbol{21.6\%}$	14.7%	19.0%	100%
Metro	0.3%	%8.0	2.0%	3.5%	8.3%	11.2%	11.5%	18.7%	20.6%	23.0%	100%
Statewide	0.9%	1.1%	2.7%	4.6%	9.2%	12.5%	13.6%	17.4%	17.2%	20.7%	100%

3.6 Homestead Income

	\$20,000 or less	\$20,000- \$40,000	\$40,000- \$60,000	\$60,000- \$80,000	\$80,000- \$100,000	\$100,000- \$120,000	\$120,000-\$140,000- \$140,000 \$160,000	\$140,000- \$160,000	\$160,000- \$180,000	Over \$180,000	Total
Arrowhead	8.1%	16.4%	18.3%	16.2%	12.9%	9.7%	<b>6.5</b> %	3.6%	2.2%	6.1%	100%
Central	3.7%	10.0%	14.9%	16.0%	14.8%	12.9%	9.2%	<b>5.5</b> %	3.5%	9.5%	100%
East Central	<b>%9</b> .9	13.7%	17.4%	17.2%	14.6%	10.9%	7.3%	4.2%	2.4%	5.7%	100%
Minnesota Valley	7.0%	15.4%	18.6%	17.1%	14.0%	10.0%	6.2%	3.5%	2.2%	6.1%	100%
North Central	<b>%9</b> .6	$\boldsymbol{18.6\%}$	18.9%	16.3%	12.7%	8.7%	4.9%	2.9%	1.8%	2.6%	100%
Northwest/Headwaters	8.8%	16.2%	18.5%	16.4%	13.6%	%8.6	2.9%	3.4%	1.9%	5.4%	100%
South Central	6.2%	14.4%	18.1%	17.0%	14.3%	11.1%	<b>%</b> 2.9	3.7%	2.2%	6.4%	100%
Southeast	4.9%	12.5%	16.4%	15.5%	13.7%	11.3%	7.8%	5.0%	3.3%	9.7%	100%
Southwest	8.9%	17.5%	19.5%	16.5%	13.5%	9.2%	5.2%	$\boldsymbol{2.8\%}$	1.8%	5.1%	100%
West Central	<b>6.7%</b>	14.4%	17.3%	16.7%	14.2%	$\boldsymbol{10.6\%}$	<b>6.5</b> %	4.0%	$\boldsymbol{2.6\%}$	7.1%	100%
Greater Minnesota	6.4%	14.1%	17.3%	16.3%	13.9%	10.8%	7.1%	4.2%	2.6%	7.4%	100%
Anoka	3.0%	%0.6	14.4%	15.7%	14.8%	12.8%	9.2%	6.4%	4.0%	10.8%	100%
Carver/Scott	2.2%	5.7%	9.9%	11.5%	12.0%	12.2%	10.1%	7.5%	5.9%	22.8%	100%
Dakota	$\boldsymbol{2.6\%}$	7.3%	11.9%	13.3%	12.8%	12.3%	<b>%6.6</b>	7.1%	5.4%	17.4%	100%
Minneapolis	<b>%0.9</b>	11.1%	13.4%	13.1%	11.5%	9.7%	7.4%	5.4%	4.0%	18.3%	100%
North Hennepin	3.4%	8.8%	13.5%	14.6%	13.5%	11.8%	%0.6	6.2%	$\boldsymbol{4.5\%}$	14.8%	100%
Saint Paul	5.7%	$\boldsymbol{12.6\%}$	16.7%	14.9%	12.3%	9.4%	%8.9	4.7%	3.4%	13.5%	100%
Southeast Hennepin	3.7%	<b>%0.6</b>	12.3%	12.6%	11.5%	10.7%	8.0%	5.8%	4.4%	21.9%	100%
Southwest Hennepin	2.8%	5.7%	8.5%	9.3%	9.5%	9.5%	8.1%	<b>6.7</b> %	5.7%	34.2%	100%
Suburban Ramsey	$\boldsymbol{3.1\%}$	8.8%	13.4%	14.1%	13.3%	12.1%	9.2%	6.2%	$\boldsymbol{4.3\%}$	15.5%	100%
Washington	2.4%	6.4%	10.6%	12.8%	12.3%	11.8%	%8.6	7.3%	2.5%	21.2%	100%
Metro	3.4%	8.3%	12.4%	13.2%	12.5%	11.4%	8.9%	6.4%	4.8%	18.8%	100%
Statewide	4.8%	11.0%	14.7%	14.7%	13.1%	11.1%	8.1%	5.4%	3.8%	13.5%	100%

3.7 EMV/Income Ratio

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 9.0	3.9%	3.6%	4.5%	2.7%	6.2%	3.5%	$\boldsymbol{3.1\%}$	3.0%	2.4%	4.7%	3.7%	4.2%	4.1%	4.0%	8.4%	4.4%	5.3%	6.2%	6.2%	4.3%	4.3%	2.0%	4.4%
8.0-9.0	%6.0	%6.0	1.1%	<b>%9.0</b>	1.4%	%6.0	%2.0	<b>%</b> 2.0	<b>%9.0</b>	1.2%	%6.0	1.1%	1.0%	1.0%	1.7%	1.0%	1.2%	1.4%	1.2%	1.1%	1.0%	1.2%	1.0%
7.0-8.0	1.4%	1.4%	<b>1.6</b> %	<b>%6.0</b>	2.0%	1.2%	1.1%	1.1%	0.7%	1.6%	1.3%	1.7%	1.5%	1.5%	2.4%	1.6%	1.8%	2.0%	1.9%	1.5%	1.6%	1.7%	1.5%
0.7-0.8	2.1%	2.0%	2.4%	1.5%	3.2%	1.8%	1.7%	1.8%	1.2%	$\boldsymbol{5.5\%}$	2.0%	2.5%	2.3%	$\boldsymbol{2.3\%}$	3.4%	2.5%	2.7%	$\boldsymbol{3.1\%}$	$\boldsymbol{2.8\%}$	$\boldsymbol{2.6\%}$	2.4%	2.6%	2.4%
5.0-6.0	3.3%	3.6%	4.0%	2.5%	4.8%	3.0%	2.9%	3.1%	2.0%	4.2%	3.4%	4.1%	3.9%	4.0%	2.6%	4.1%	4.4%	2.0%	4.6%	4.4%	4.1%	4.4%	3.9%
4.0-5.0	6.1%	%9.9	7.4%	4.6%	7.7%	5.2%	2.5%	2.7%	3.5%	%0.7	6.1%	8.3%	7.5%	7.8%	%0.6	7.8%	7.9%	<b>8.6</b> %	7.9%	7.8%	8.1%	8.1%	7.2%
3.0-4.0	11.8%	14.1%	14.8%	9.4%	13.7%	10.1%	11.3%	12.3%	8.1%	13.3%	12.3%	17.1%	16.0%	16.7%	16.2%	15.7%	15.4%	15.8%	15.5%	15.7%	16.8%	16.2%	14.4%
2.0-3.0	23.2%	30.8%	$\boldsymbol{29.0\%}$	21.8%	24.2%	$\boldsymbol{21.6\%}$	25.3%	27.3%	19.2%	36.0%	25.9%	33.0%	32.0%	32.9%	26.7%	$\boldsymbol{31.6}\%$	$\boldsymbol{28.0\%}$	$\boldsymbol{28.1\%}$	28.3%	30.7%	31.8%	30.6%	28.4%
1.0-2.0	34.3%	$\boldsymbol{31.5}\%$	$\boldsymbol{29.8\%}$	$\boldsymbol{38.4\%}$	29.2%	36.9%	$\boldsymbol{36.1\%}$	36.4%	39.4%	30.6%	34.1%	24.8%	$\boldsymbol{26.8\%}$	26.0%	$\boldsymbol{22.6\%}$	27.6%	28.3%	24.7%	$\boldsymbol{25.0\%}$	27.4%	$\boldsymbol{25.1\%}$	25.7%	29.6%
0.0-1.0	13.0%	5.4%	5.2%	17.5%	%9.7	15.8%	12.2%	8.6%	23.0%	8.9%	10.4%	3.3%	4.9%	3.8%	4.1%	3.7%	9.0%	5.2%	6.4%	4.6%	4.7%	4.5%	7.2%
	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

3.8 Burden After PTR

	0.0%-	1.0%-	2.0%-	3.0%-	4.0%-	5.0%-	6.0%-	7.0%-	8.0%-	Over 9.0%	Total
Arrowhead	21.3%	27.6%	28.7%	11.5%	4.2%	2.0%	1.1%	0.7%	0.5%	2.4%	100%
Central	4.9%	21.7%	45.3%	16.9%	5.1%	2.0%	1.1%	%9.0	0.4%	$\boldsymbol{2.1\%}$	100%
East Central	5.2%	18.6%	41.2%	18.5%	%6.9	3.1%	1.6%	%6.0	<b>%9.0</b>	3.2%	100%
Minnesota Valley	$\boldsymbol{16.0\%}$	35.3%	$\boldsymbol{31.4\%}$	9.5%	3.1%	1.3%	%8.0	0.5%	0.3%	1.9%	100%
North Central	14.7%	33.3%	31.4%	%6.6	3.8%	1.9%	1.0%	0.7%	0.5%	2.7%	100%
Northwest/Headwaters	18.3%	34.9%	28.1%	9.3%	3.5%	1.6%	1.0%	<b>%9.0</b>	0.4%	2.3%	100%
South Central	9.7%	30.0%	38.0%	12.5%	4.1%	1.7%	%6.0	<b>%9.0</b>	0.4%	2.1%	100%
Southeast	%6.9	27.0%	<b>40.5</b> %	14.6%	4.8%	2.0%	1.1%	<b>%9.0</b>	0.4%	2.1%	100%
Southwest	22.0%	40.1%	24.7%	<b>6.5</b> %	2.4%	1.2%	0.7%	0.4%	0.3%	1.8%	100%
West Central	11.8%	32.3%	34.4%	11.5%	3.9%	1.8%	1.0%	<b>%9.0</b>	0.4%	2.3%	100%
Greater Minnesota	11.7%	28.4%	36.3%	13.0%	4.4%	1.9%	1.0%	%9.0	0.4%	2.3%	100%
Anoka	2.6%	17.8%	49.2%	18.3%	5.4%	2.2%	1.1%	%9.0	0.5%	2.3%	100%
Carver/Scott	3.6%	15.4%	42.1%	22.3%	7.9%	3.1%	1.5%	%6.0	<b>%9.0</b>	2.7%	100%
Dakota	3.3%	18.7%	46.1%	19.5%	2.8%	2.2%	1.1%	<b>%9.0</b>	0.4%	2.2%	100%
Minneapolis	2.3%	11.1%	30.9%	23.2%	11.7%	<b>6.3</b> %	3.5%	2.3%	1.4%	7.1%	100%
North Hennepin	2.1%	11.7%	42.4%	$\boldsymbol{24.6\%}$	%0.6	3.6%	1.7%	1.0%	0.7%	3.4%	100%
Saint Paul	2.4%	12.9%	35.7%	22.1%	10.3%	5.3%	2.9%	1.9%	1.2%	5.4%	100%
Southeast Hennepin	3.2%	13.4%	$\boldsymbol{36.1\%}$	23.2%	10.2%	4.6%	2.5%	1.4%	%6.0	4.5%	100%
Southwest Hennepin	4.1%	$\boldsymbol{16.0\%}$	33.3%	22.8%	%8.6	4.4%	2.3%	1.5%	1.0%	4.8%	100%
Suburban Ramsey	2.8%	14.2%	41.3%	$\boldsymbol{23.6\%}$	8.3%	3.3%	1.7%	1.0%	0.7%	3.2%	100%
Washington	3.9%	16.6%	43.1%	$\boldsymbol{21.6\%}$	7.2%	2.7%	1.2%	%8.0	<b>0.5</b> %	$\boldsymbol{2.5\%}$	100%
Metro	3.0%	15.1%	40.8%	21.8%	8.3%	3.6%	1.8%	1.1%	0.7%	3.6%	100%
Statewide	7.0%	21.2%	38.7%	17.8%	6.5%	2.8%	1.5%	%6.0	%9.0	3.0%	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 2018. 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 2018.

#### 4.1 Greater Minnesota – Median Burden by Income

Homestead Income	Before PTR	After PTR	Homestead Income	Before PTR	Afte PTR
Arro	whead		South	Central	
\$10,000 - \$30,000	3.6%	2.4%	\$10,000 - \$30,000	5.4%	2.9%
\$30,000 - \$45,000	2.8%	2.2%	\$30,000 - \$45,000	3.5%	2.6%
\$45,000 - \$65,000	2.4%	2.1%	\$45,000 - \$65,000	2.9%	2.3%
\$65,000 - \$90,000	2.1%	2.0%	\$65,000 - \$90,000	2.4%	2.2%
\$90,000 or more	1.8%	1.8%	\$90,000 or more	1.9%	1.9%
Regional Median	2.2%	2.0%	Regional Median	2.5%	2.2%
Ce	ntral		Sout	heast	
\$10,000 - \$30,000	8.3%	3.6%	\$10,000 - \$30,000	6.2%	3.2%
\$30,000 - \$45,000	5.0%	3.1%	\$30,000 - \$45,000	4.1%	2.8%
\$45,000 - \$65,000	3.8%	2.7%	\$45,000 - \$65,000	3.3%	2.5%
\$65,000 - \$90,000	3.0%	2.5%	\$65,000 - \$90,000	2.7%	2.3%
\$90,000 or more	2.3%	2.2%	\$90,000 or more	2.1%	2.19
Regional Median	2.9%	2.5%	Regional Median	2.7%	2.3%
East	Central		Soutl	hwest	
\$10,000 - \$30,000	7.3%	3.5%	\$10,000 - \$30,000	3.3%	2.3%
\$30,000 - \$45,000	5.0%	3.1%	\$30,000 - \$45,000	2.2%	2.0%
\$45,000 - \$65,000	3.9%	2.8%	\$45,000 - \$65,000	1.8%	1.89
\$65,000 - \$90,000	3.2%	2.5%	\$65,000 - \$90,000	1.6%	1.69
\$90,000 or more	2.4%	2.3%	\$90,000 or more	1.3%	1.39
Regional Median	3.2%	2.6%	Regional Median	1.8%	1.79
Minneso	ota Valley		West (	Central	
\$10,000 - \$30,000	4.1%	2.6%	\$10,000 - \$30,000	5.0%	2.8%
\$30,000 - \$45,000	2.8%	2.3%	\$30,000 - \$45,000	3.3%	2.59
\$45,000 - \$65,000	2.3%	2.1%	\$45,000 - \$65,000	2.7%	2.39
\$65,000 - \$90,000	2.0%	1.9%	\$65,000 - \$90,000	2.3%	2.19
\$90,000 or more	1.6%	1.6%	\$90,000 or more	1.8%	1.8%
Regional Median	2.1%	2.0%	Regional Median	2.4%	2.19
North	Central		Greater N	Minnesota 💮	
\$10,000 - \$30,000	4.2%	2.6%	\$10,000 - \$30,000	5.1%	2.9%
\$30,000 - \$45,000	2.9%	2.3%	\$30,000 - \$45,000	3.5%	2.69
\$45,000 - \$65,000	2.5%	2.1%	\$45,000 - \$65,000	3.0%	2.3%
\$65,000 - \$90,000	2.1%	2.0%	\$65,000 - \$90,000	2.5%	2.29
\$90,000 or more	1.7%	1.6%	\$90,000 or more	2.0%	2.09
Regional Median	2.3%	2.0%	Regional Median	2.5%	2.29
Northwest	/Headwater	's	State	ewide	
\$10,000 - \$30,000	3.8%	2.5%	\$10,000 - \$30,000	7.5%	3.59
\$30,000 - \$45,000	2.5%	2.2%	\$30,000 - \$45,000	4.9%	3.0%
\$45,000 - \$65,000	2.2%	2.0%	\$45,000 - \$65,000	3.9%	2.79
\$65,000 - \$90,000	1.9%	1.8%	\$65,000 - \$90,000	3.2%	2.5%
\$90,000 or more	1.6%	1.6%	\$90,000 or more	2.4%	2.3%
Regional Median	2.0%	1.9%	Statewide Median	3.0%	2.5%

# 4.2 Metro – Median Burden by Income

Homestead Income	Before PTR	After PTR		efore After PTR PTR
An	oka		Southeast Hen	nepin
\$10,000 - \$45,000	7.1%	3.6%	\$10,000 - \$45,000	9.1% 4.2%
\$45,000 - \$65,000	4.3%	2.8%	\$45,000 - \$65,000	5.4% 3.2%
\$65,000 - \$90,000	3.3%	2.6%	\$65,000 - \$90,000	4.2% 3.0%
\$90,000 - \$125,000	2.6%	2.4%	\$90,000 - \$125,000	3.3% 2.9%
\$125,000  or more	2.0%	2.0%	\$125,000 or more	2.4% 2.4%
Regional Median	3.0%	2.6%	Regional Median	3.6% 2.9%
Carve	r/Scott		Southwest Her	nepin
\$10,000 - \$45,000	8.3%	4.0%	\$10,000 - \$45,000	9.7% 4.5%
\$45,000 - \$65,000	4.9%	3.1%	\$45,000 - \$65,000	5.8% 3.4%
\$65,000 - \$90,000	3.8%	2.8%	\$65,000 - \$90,000	4.5% 3.1%
\$90,000 - \$125,000	3.2%	2.7%	\$90,000 - \$125,000	3.8% 3.2%
\$125,000 or more	2.4%	2.4%	\$125,000 or more	2.5% 2.5%
Regional Median	3.1%	2.7%	Regional Median	3.3% 2.9%
Dal	kota		Suburban Ra	msey
\$10,000 - \$45,000	7.1%	3.7%	\$10,000 - \$45,000	3.9%
\$45,000 - \$65,000	4.4%	2.9%	\$45,000 - \$65,000	5.0% 3.1%
\$65,000 - \$90,000	3.5%	2.7%	\$65,000 - \$90,000	3.9% 2.9%
\$90,000 - \$125,000	2.9%	2.6%	\$90,000 - \$125,000	3.2% 2.8%
\$125,000 or more	2.1%	2.1%	\$125,000 or more	2.3% 2.3%
Regional Median	3.0%	2.6%	Regional Median	3.4% 2.8%
Minne	eapolis		Washingto	on
\$10,000 - \$45,000	9.1%	4.5%	\$10,000 - \$45,000	3.9%
\$45,000 - \$65,000	5.3%	3.3%	\$45,000 - \$65,000	4.8% 3.0%
\$65,000 - \$90,000	4.3%	3.1%	\$65,000 - \$90,000	3.8% 2.8%
\$90,000 - \$125,000	3.6%	3.1%	\$90,000 - \$125,000	3.1% 2.7%
\$125,000 or more	2.7%	2.7%	\$125,000 or more	2.2% 2.2%
Regional Median	4.0%	3.2%	Regional Median	3.1% 2.7%
North F	Iennepin		Metro	
\$10,000 - \$45,000	8.6%	4.0%	\$10,000 - \$45,000	8.1% 4.0%
\$45,000 - \$65,000	5.2%	3.1%	\$45,000 - \$65,000	4.8% 3.1%
\$65,000 - \$90,000	3.9%	2.9%	\$65,000 - \$90,000	3.8% 2.8%
\$90,000 - \$125,000	3.1%	2.7%	\$90,000 - \$125,000	3.1% 2.7%
125,000 or more	2.4%	2.3%	\$125,000 or more	2.3% 2.3%
Regional Median	3.5%	2.9%	Regional Median	3.3% 2.8%
Saint	t Paul		Statewid	e
\$10,000 - \$45,000	7.5%	3.8%	\$10,000 - \$45,000	5.7% 3.2%
\$45,000 - \$65,000	4.6%	3.0%	\$45,000 - \$65,000	3.9% 2.7%
\$65,000 - \$90,000	3.7%	2.8%	\$65,000 - \$90,000	3.2% 2.5%
\$90,000 - \$125,000	3.1%	2.7%	\$90,000 - \$125,000	2.7% 2.5%
\$125,000 or more	2.6%	2.6%	\$125,000 or more	2.2% 2.1%
Regional Median	3.9%	3.0%	Statewide Median	3.0% 2.5%

## 4.3 Greater Minnesota – Burdens Greater than 5% by Income

Homestead	Homestead	Befo	re PTR	After	PTR
Income	Count	Count	Percent	Count	Percent
		Arrowhead			
Less than \$10,0000	1,936				
\$10,000 - \$30,000	12,140	4,662	38.4%	2,255	18.6%
\$30,000 - \$45,000	11,698	2,809	24.0%	892	7.6%
\$45,000 - \$65,000	16,296	2,190	13.4%	620	3.8%
\$65,000 - \$90,000	16,549	1,238	7.5%	449	2.7%
\$90,000 or more	30,411	795	2.6%	536	1.8%
Region Total	89,030	13,090	14.7%	5,946	6.7%
		Central			
Less than \$10,0000	1,096				
\$10,000 - \$30,000	7,151	5,613	78.5%	2,187	30.6%
\$30,000 - \$45,000	9,754	4,877	50.0%	1,335	13.7%
\$45,000 - \$65,000	16,054	3,912	24.4%	932	5.8%
\$65,000 - \$90,000	20,372	1,773	8.7%	534	2.6%
\$90,000 or more	49,856	806	1.6%	458	0.9%
Region Total	104,283	18,024	17.3%	6,353	6.1%
		East Central			
Less than \$10,0000	744				
\$10,000 - \$30,000	4,551	3,106	68.2%	1,411	31.0%
\$30,000 - \$45,000	4,901	2,435	49.7%	742	15.1%
\$45,000 - \$65,000	7,379	2,097	28.4%	643	8.7%
\$65,000 - \$90,000	8,500	1,004	11.8%	337	4.0%
\$90,000 or more	15,590	420	2.7%	252	1.6%
Region Total	41,665	9,735	23.4%	3,967	9.5%
	N	Iinnesota Vall	ey		
Less than \$10,0000	740				
\$10,000 - \$30,000	4,858	1,953	40.2%	732	15.1%
\$30,000 - \$45,000	5,215	1,052	20.2%	254	4.9%
\$45,000 - \$65,000	7,369	666	9.0%	166	2.3%
\$65,000 - \$90,000	8,077	283	3.5%	90	1.1%
\$90,000 or more	13,729	164	1.2%	118	0.9%
Region Total	39,988	4,746	11.9%	1,885	4.7%
		North Centra	1		
Less than \$10,0000	1,087				
\$10,000 - \$30,000	6,494	2,706	41.7%	1,193	18.4%
\$30,000 - \$45,000	6,132	1,272	20.7%	400	6.5%
\$45,000 - \$65,000	7,731	747	9.7%	249	3.2%
\$65,000 - \$90,000	7,842	365	4.7%	132	1.7%
\$90,000 or more	12,361	191	1.5%	155	1.3%
Region Total	41,647	6,155	14.8%	2,838	6.8%
		thwest/Headw	aters		
Less than \$10,0000	914				
\$10,000 - \$30,000	4,933	1,813	36.8%	889	18.0%
\$30,000 - \$45,000	4,928	799	16.2%	302	6.1%
\$45,000 - \$65,000	6,583	581	8.8%	204	3.1%
\$65,000 - \$90,000	6,978	263	3.8%	104	1.5%
\$90,000 or more	11,912	87	0.7%	60	0.5%
Region Total	36,248	4,242	11.7%	2,136	5.9%
		-		-	

Homestead	Homestead	Before	e PTR	After	PTR
Income	Count	Count	Percent	Count	Percent
		South Central			
Less than \$10,0000	932				
\$10,000 - \$30,000	5,936	3,216	54.2%	1,297	21.8%
\$30,000 - \$45,000	6,772	1,856	27.4%	492	7.3%
\$45,000 - \$65,000	10,034	1,263	12.6%	295	2.9%
\$65,000 - \$90,000	10,971	636	5.8%	170	1.5%
\$90,000 or more	20,258	255	1.3%	148	0.7%
Region Total	54,903	8,065	14.7%	3,115	5.7%
		Southeast			
Less than \$10,0000	1,619				
\$10,000 - \$30,000	10,888	6,724	61.8%	2,809	25.8%
\$30,000 - \$45,000	13,613	4,861	35.7%	1,358	10.0%
\$45,000 - \$65,000	20,239	3,597	17.8%	1,038	5.1%
\$65,000 - \$90,000	22,791	1,783	7.8%	572	2.5%
\$90,000 or more	53,363	893	1.7%	564	1.1%
Region Total	122,513	19,366	15.8%	7,620	6.2%
		Southwest			
Less than \$10,0000	618				
\$10,000 - \$30,000	3,786	1,065	28.1%	481	12.7%
\$30,000 - \$45,000	3,753	369	9.8%	128	3.4%
\$45,000 - \$65,000	4,888	205	4.2%	68	1.4%
\$65,000 - \$90,000	5,015	81	1.6%	38	0.8%
\$90,000 or more	7,924	32	0.4%	18	0.2%
Region Total	25,984	2,231	8.6%	1,134	4.4%
		West Central			
Less than \$10,0000	1,083				
\$10,000 - \$30,000	6,231	3,116	50.0%	1,311	21.0%
\$30,000 - \$45,000	6,799	1,731	25.5%	511	7.5%
\$45,000 - \$65,000	9,612	1,195	12.4%	367	3.8%
\$65,000 - \$90,000	10,989	609	5.5%	224	2.0%
\$90,000 or more	20,951	292	1.4%	190	0.9%
Region Total	55,665	7,871	14.1%	3,385	6.1%
	G	reater Minnesot	ta		
Less than \$10,0000	10,769				
\$10,000 - \$30,000	66,968	33,974	50.7%	14,565	21.7%
\$30,000 - \$45,000	73,565	22,061	30.0%	6,414	8.7%
\$45,000 - \$65,000	106,185	16,453	15.5%	4,582	4.3%
\$65,000 - \$90,000	118,084	8,035	6.8%	2,650	2.2%
\$90,000 or more	236,355	3,935	1.7%	2,499	1.1%
Greater MN Total	611,926	93,525	15.3%	38,379	6.3%
		Statewide			
Less than \$10,000	18,763				
\$10,000 - \$30,000	108,913	72,434	66.5%	33,809	31.0%
\$30,000 - \$45,000	128,706	62,955	48.9%	19,573	15.2%
\$45,000 - \$65,000	198,960	58,984	29.6%	17,128	8.6%
\$65,000 - \$90,000	235,781	33,078	14.0%	12,090	5.1%
\$90,000 or more	641,608	26,182	4.1%	19,587	3.1%
Total	1,332,731	270,620	20.3%	117,310	8.8%

## 4.4 Metro – Burdens Greater than 5% by Income

Homestead	Homestead	Before PTR		After PTR	
Income	Count	Count	Percent	Count	Percent
		Anoka			
Less than \$10,0000	864				
\$10,000 - \$45,000	13,458	10,895	81.0%	3,543	26.3%
\$45,000 - \$65,000	14,207	4,009	28.2%	953	6.7%
\$65,000 - \$90,000	18,178	1,492	8.2%	460	2.5%
\$90,000 - \$125,000	21,225	566	2.7%	317	1.5%
\$125,000 or more	25,938	151	0.6%	145	0.6%
Region Total	93,870	17,974	19.1%	6,216	6.6%
I 41 010 0000		Carver/Scott			
Less than \$10,0000	514	4.000	0.4.00/	1.000	00.00/
\$10,000 - \$45,000	5,890	4,993	84.8%	1,989	33.8%
\$45,000 - \$65,000	6,564	3,109	47.4%	936	14.3%
\$65,000 - \$90,000	9,296	2,130	22.9%	750	8.1%
\$90,000 - \$125,000	13,322	1,299	9.8%	791 707	5.9%
\$125,000 or more	27,569	613	2.2%	597 5 5 40	2.2%
Region Total	63,155	12,653	20.0%	5,549	8.8%
I agg than \$10,0000	902	Dakota			
Less than \$10,0000 \$10,000 - \$45,000	893 19 515	9,392	75.0%	9 441	97 50/
\$45,000 - \$65,000	12,515 $13,384$	9,392 4,896	75.0% 36.6%	3,441 $1,203$	27.5% 9.0%
\$65,000 - \$90,000	15,554 $17,553$	2,528	14.4%	$\frac{1,203}{761}$	4.3%
\$90,000 - \$125,000	22,788	1,019	4.5%	540	$\frac{4.3\%}{2.4\%}$
\$125,000 or more	39,535	$\frac{1,019}{214}$	0.5%	$\frac{340}{205}$	0.5%
Region Total	106,668	18,934	17.8%	6,984	6.5%
Region Total		Minneapolis	17.070	0,304	0.070
Less than \$10,0000	1,302	willineapolis			
\$10,000 - \$45,000	12,540	10,324	82.3%	5,328	42.5%
\$45,000 - \$65,000	9,132	5,052	55.3%	2,000	21.9%
\$65,000 - \$90,000	10,680	3,757	35.2%	1,826	17.1%
\$90,000 - \$125,000	11,714	2,330	19.9%	1,687	14.4%
\$125,000 or more	22,473	2,022	9.0%	1,989	8.9%
Region Total	67,841	24,770	36.5%	14,022	20.7%
21192311 2 31111	· · · · · · · · · · · · · · · · · · ·	orth Hennepi			
Less than \$10,0000	787				
\$10,000 - \$45,000	10,539	9,256	87.8%	3,466	32.9%
\$45,000 - \$65,000	10,391	5,762	55.5%	1,464	14.1%
\$65,000 - \$90,000	13,179	2,690	20.4%	886	6.7%
\$90,000 - \$125,000	15,450	1,251	8.1%	692	4.5%
\$125,000 or more	23,599	385	1.6%	369	1.6%
Region Total	73,945	20,121	27.2%	7,617	10.3%
		Saint Paul			
Less than \$10,0000	925				
\$10,000 - \$45,000	10,809	8,580	79.4%	3,684	34.1%
\$45,000 - \$65,000	8,569	3,529	41.2%	1,264	14.8%
\$65,000 - \$90,000	9,229	2,015	21.8%	926	10.0%
\$90,000 - \$125,000	8,907	1,434	16.1%	1,025	11.5%
\$125,000 or more	13,824	1,000	7.2%	992	7.2%
Region Total	52,263	17,474	33.4%	8,712	16.7%

Homestead	Homestead	Before PTR		After	After PTR					
Income	Count	Count	Percent	Count	Percent					
Southeast Hennepin										
Less than \$10,0000	759									
\$10,000 - \$45,000	9,244	7,598	82.2%	3,295	35.6%					
\$45,000 - \$65,000	8,072	4,836	59.9%	1,409	17.5%					
\$65,000 - \$90,000	10,000	2,816	28.2%	1,126	11.3%					
\$90,000 - \$125,000	11,762	1,608	13.7%	1,058	9.0%					
\$125,000 or more	24,318	1,294	5.3%	1,279	5.3%					
Region Total	64,155	18,905	29.5%	8,894	13.9%					
	Sout	hwest Henne <sub>l</sub>	pin							
Less than \$10,0000	787									
\$10,000 - \$45,000	6,330	5,322	84.1%	2,760	43.6%					
\$45,000 - \$65,000	6,080	3,684	60.6%	1,330	21.9%					
\$65,000 - \$90,000	8,001	3,140	39.2%	1,275	15.9%					
\$90,000 - \$125,000	11,273	2,267	20.1%	1,534	13.6%					
\$125,000 or more	35,918	1,948	5.4%	1,920	5.3%					
Region Total	68,389	17,147	25.1%	9,584	14.0%					
	Sub	urban Ramse	ey							
Less than \$10,0000	559				_					
\$10,000 - \$45,000	8,500	6,901	81.2%	2,670	31.4%					
\$45,000 - \$65,000	8,486	4,191	49.4%	1,081	12.7%					
\$65,000 - \$90,000	10,547	2,315	21.9%	722	6.8%					
\$90,000 - \$125,000	12,883	988	7.7%	565	4.4%					
\$125,000 or more	19,792	450	2.3%	440	2.2%					
Region Total	60,767	15,395	25.3%	5,999	9.9%					
		Washington								
Less than \$10,0000	604									
\$10,000 - \$45,000	7,261	6,093	83.9%	2,227	30.7%					
\$45,000 - \$65,000	7,890	3,463	43.9%	906	11.5%					
\$65,000 - \$90,000	11,034	2,160	19.6%	708	6.4%					
\$90,000 - \$125,000	14,397	1,069	7.4%	616	4.3%					
\$125,000 or more	28,566	339	1.2%	327	1.1%					
Region Total	69,752	13,722	19.7%	5,354	7.7%					
	Metro									
Less than \$10,0000	7,994									
\$10,000 - \$45,000	97,086	79,354	81.7%	32,403	33.4%					
\$45,000 - \$65,000	92,775	42,531	45.8%	12,546	13.5%					
\$65,000 - \$90,000	117,697	25,043	21.3%	9,440	8.0%					
\$90,000 - \$125,000	143,721	13,831	9.6%	8,825	6.1%					
\$125,000 or more	261,532	8,416	3.2%	8,263	3.2%					
Metro Total	720,805	177,095	24.6%	78,931	11.0%					
		Statewide								
Less than \$10,000	18,763									
\$10,000 - \$45,000	237,619	135,389	57.0%	53,382	22.5%					
\$45,000 - \$65,000	198,960	58,984	29.6%	17,128	8.6%					
\$65,000 - \$90,000	235,781	33,078	14.0%	12,090	5.1%					
\$90,000 - \$125,000	262,881	16,940	6.4%	10,527	4.0%					
\$125,000  or more	378,727	9,242	2.4%	9,060	2.4%					
Total	1,332,731	270,620	20.3%	117,310	8.8%					