

CLAY COUNTY BOARD OF COMMISSIONERS

TRUTH IN TAXATION PUBLIC HEARING

Thursday, December 7, 2006

7:00 p.m.

County Board Room - Courthouse

The Clay County Board of Commissioners met to conduct the Truth in Taxation Public Hearing on Thursday, December 7, 2006, at 7:00 p.m. with all commissioners present: Brunsvold, Campbell, Evert, McCarthy, and Waller. The sign-in sheet for citizens attending the hearing is included in Attachment "A".

On motion by Campbell, seconded by Evert, and unanimously carried, the Public Hearing was opened.

Chair McCarthy read the Statement of Purpose of the Public Hearing, and requested that anyone wishing to be heard state their name for the record.

County Auditor Lori Johnson began the presentation regarding the 2007 Budget & Tax Levy with the viewing of a video entitled, "Fourteen Reasons Why Property Taxes Vary From Year to Year".

Ms. Johnson informed the group that the 2007 proposed levy is \$20,168,219, a 9.33% increase over 2006. With new growth (new construction) factored in, there will be a net increase of just under 6% over 2006.

Ms. Johnson provided an explanation of the handout (See Attachment "B") which describes the break down of the tax levy by department, the budgeted expenditures, the various funds, the budget history, the levy history, and samples of projections of real estate tax in the various cities and townships by property value.

Chair McCarthy called for comments from the audience.

Mr. Jim Bortnem, Hawley, inquired if all of the County is having the same property value increase. County Assessor Loren Johnson indicated that the various property types are valued differently by jurisdiction and according to sales ratio studies. For instance, property values in Parke and Tansum Townships increased by 28-30%, and Moland Township by 8%. The values assigned by the Assessor's office are closely monitored by the Department of Revenue.

Commissioner Brunsvold commented that the 9.33% increase comes from the spending level that the County Board chooses. He added that if all property values went up at the same rate and the spending level was not increased, there would be no increase in taxes.

Commissioner Campbell commented that the County Board does not set the budget and then tell the Assessor how to value property. He stated that the 9.33% increase also includes reductions in revenue from the federal/state governments. He continued that the federal government can mandate that the County provide services, and in turn, the County has no choice but to pass along the increase to tax payers.

It was noted that not every property is assessed every year. There are ongoing reassessments being conducted within 1/5 of the townships/cities each year. Valuations can be changed on an annual basis if the sales ratios are not within a mandatory 90%-105%. Mr. Johnson indicated that the office is more closely monitoring values annually.

Mr. Bortnem inquired about the Ag Inspection line item and the noted budget increase of 78%. County Administrator Vijay Sethi commented that while there has been an increase in expenditures, a grant has been received for weed management and that is not reflected in that line.

Chair McCarthy requested that County Assessor Loren Johnson inform the group of the recent changes to gravel pit assessments, and subsequent corrections being made.

Mr. Johnson stated that in the summer of 2005, as per Department of Revenue mandate, the Assessor's office conducted an inventory of gravel pits in Clay County, whether they were operational or not, whether they were grandfathered in or had been granted a conditional use permit, etc. The assessment included gravel pit value: small, medium or large, and gravel acres (size of gravel pit or conditional use). These two values were then used for commercial classification. Considerable concern was raised once gravel pit owners received their new classification and assessment. Some owners indicated that their pit hadn't been used for years and the conditional use permit had never been closed, some stated that only a small portion of the acreage was actually used for a gravel pit, etc. Subsequently, a new approach was developed, whereby if the property owners close their conditional use permit, their value will be reduced and they won't be liable for the new tax for 2007. Also, the additional acres not being used for gravel extraction will be returned to agricultural classification in that it cannot be proven that there are gravel reserves in those acreages. Mr. Johnson stated that the tax statement received by gravel pit owners is not accurate and new statements will be generated. He encouraged these owners to contact the Assessor's Office for review and further explanation.

Ms. Karen Hogetvedt, Felton, Ms. Alice Hilde, Ulen, Mr. Alfred Deutscher, Moorhead, and Mr. Kermit Lomsdalen, Ulen, were present to express their concern with the original assessment of their gravel pits. Mr. Johnson reiterated that the assessment will be corrected and encouraged them to contact his office within the week.

Commissioner Waller was appreciative of the calls he had received from citizens concerning this issue as it was a change generated by the Department of Revenue and not one initiated by the County Board. He added that the last thing the County wants is to put the gravel operators out of business.

Commissioner Evert commented that resolution of this issue will ensure that the County's records with respect to active gravel pits and conditional use permits will be correct.

Chair McCarthy noted that citizens with concerns solely about market assessments and property values should contact the County Assessor's office directly as those issues will not be discussed at this public hearing.

Mr. Rick Barta, Moorhead, addressed the Board regarding programs which the County is mandated to continue funding after the federal government pulls back their funding.

Commissioner Campbell noted that while the Board is required to increase property taxes to cover the reduction in funds for these programs, the programs are often ones that are beneficial for children and families, such as the YWCA emergency housing program for battered women and children, and the Senior Coordinator Program to assist senior citizens. He added that when the County receives federal/state funding for a new position, that position is filled with the qualifier that if the grant funding is eliminated, the position will be eliminated.

Chair McCarthy indicated that there may be some relief in that the State is being asked to re-fund some of the programs for which funding has been cut by the federal government. He added

that the County cannot jeopardize other federally funded programs by refusing to fund those programs for which the federal government pulls back funding.

Mr. Barta inquired about the criteria for citizens to receive County services and the concern that some people move to Minnesota to receive better services than are available in their home state. Commissioner McCarthy commented that welfare reform is addressing this issue. Mary Luhman Olsen, Social Services, briefly discussed the Welfare to Work program which assists families/individuals with finding a job and ultimately getting off assistance permanently. She stated that the success of the program has resulted in the caseload shrinking from 1000 to 333.

Mr. Barta commented that he feels there is abuse of the welfare system and that participants should be tested for drug use prior to being enrolled in the program. Commissioner Campbell commented that Clay County is working with Becker and Otter Tail Counties toward the implementation of a Drug Court, whereby those arrested on drug charges would have to meet certain rehabilitation levels to be released from custody and stay out of jail.

Mr. Barta inquired how the County handles unexpected expenditures that come up during the year. Commissioner Evert reported that the County has \$50,000 in an Unanticipated Expenditure line item, as well as the reserves. Commissioner Waller added that the County has lower balances in reserves than what the State says there should be.

The Board encouraged citizens to contact them with questions regarding any areas of concern.

Hearing no further comments from the audience, Commissioner Campbell moved that the public hearing be closed. Commissioner Evert seconded the motion which carried unanimously.

#### ADJOURN

The meeting adjourned at 8:30 p.m.

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Mike McCarthy, Chair  
Clay County Board of Commissioners

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Vijay Sethi, County Administrator

TRUTH IN TAXATION PUBLIC HEARING  
Thursday, December 7, 2006

## SIGN IN SHEET

NAME	ADDRESS
Keene Strout	17060 190 <sup>th</sup> St N. Belton MN
Robert Hogewelt	17060 190 <sup>th</sup> St N. Belton MN
Alfred Neutcher	2312 - 14th St S Mankato
Ed Osgood	1201 35 <sup>th</sup> Ave S Fargo 58104
Clifford Leitch	103-3 St N Woodbury
Marvin Hanson	12182 Hwy 32 S Hawley
SIDNEY SMITH	2625 Junction Ave Hawley
Kick Barita	3112 50th St W Moorhead
Tim Poffenhagen	647 10th St W. West Fargo ND
Jim Bartman	26538 46th Ave S. Hawley MN
Al NELSON	1416 - 15 - ST. SW MHD MN
Kate + Gene Hilde	113 4 <sup>th</sup> St S. W. Ulen MN
Kenneth & Ferie Somadatan	309 4 <sup>th</sup> St. S.E. Ulen main
Andrew Leedah	1784 Red Fox Rd St. Cloud MN
Dan Bled	3945 10 <sup>th</sup> St W Fargo ND
Emmie Stensland	7174 - 2 <sup>nd</sup> St North Mhd.
ERIC HAAKENSEN	3815 CARMICHAEL ST. N MHD
Russ Johnson	2921 6 <sup>th</sup> Ave N., Mhd
Jim Johnson	3021 - 7 <sup>th</sup> Avenue N. Moorhead
Mike Hilde	13-120 220th St W Ulen
James West	W Lynden





## Clay County Mission Statement

Clay County is dedicated to providing services to the public in an efficient, responsible and professional manner. Services will be delivered in a caring, humane environment.

Clay County is dedicated to providing a work environment where we respect the dignity, and recognize the merit of each individual employee.

Clay County is committed to a policy of open government.

# PUBLIC MEETING ON 2007 BUDGET & TAX LEVY FOR CLAY COUNTY

Thursday, December 7, 2006

7:00p.m.

Clay County Commission Room  
Moorhead, MN

## **AGENDA**

1. Statement of Purpose & Procedures: Mike McCarthy, Chair, Clay County Board of Commissioners
2. Description of 2007 Property Taxes
3. Public Input & Comments (Please state your name and address for the meeting record)
4. Adjourn

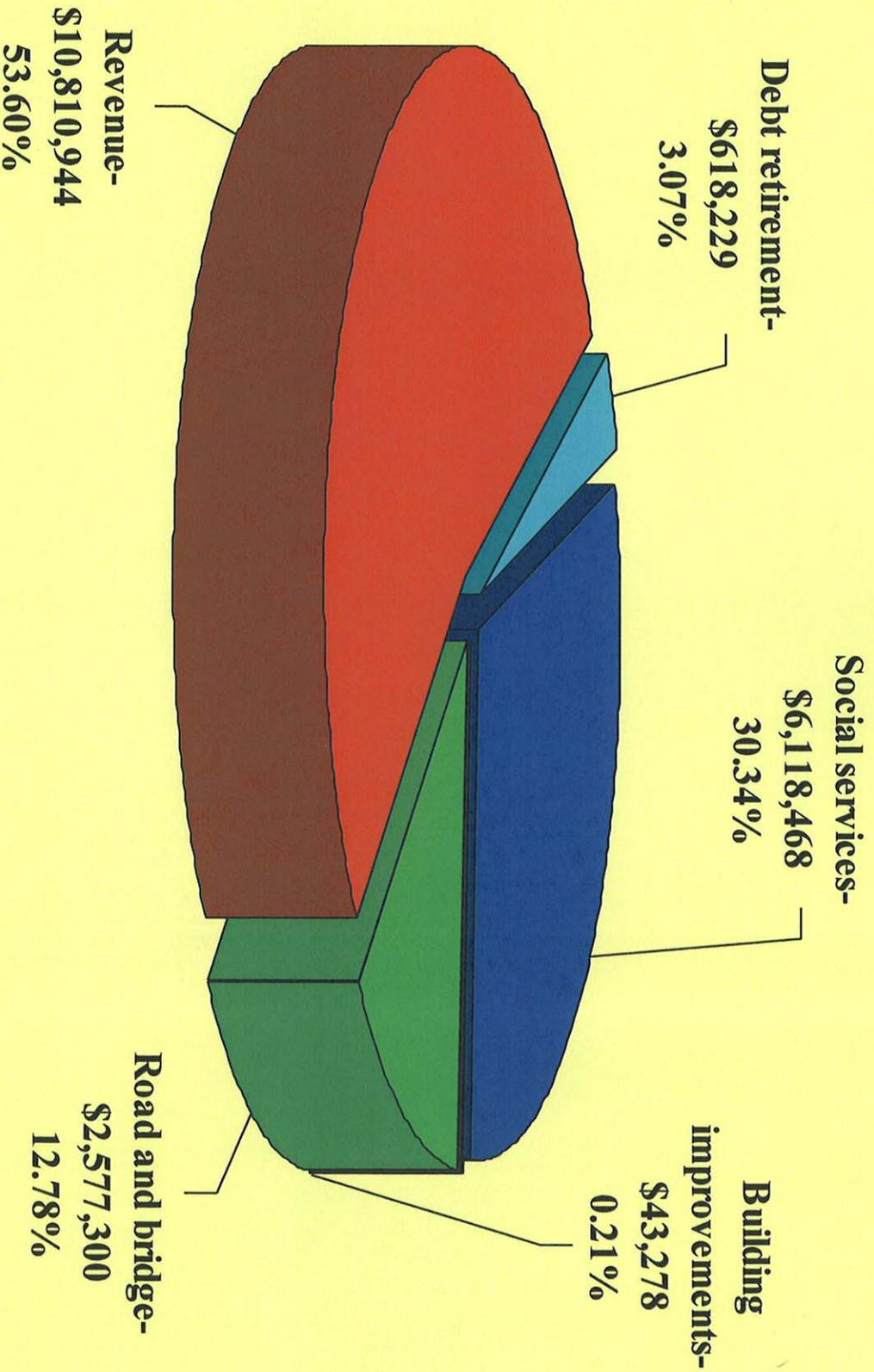
## **PURPOSE**

1. The purpose of this public meeting is to seek input and comments from Clay County citizens on the County's annual tax levy for 2007 and how it can impact you as a taxpayer.
2. The meeting pertains to the Clay County portion of the property taxes only.
3. If necessary, the County Board of Commissioners can continue this public meeting to a subsequent date to ensure that all citizens wanting to be heard have an opportunity to do so.

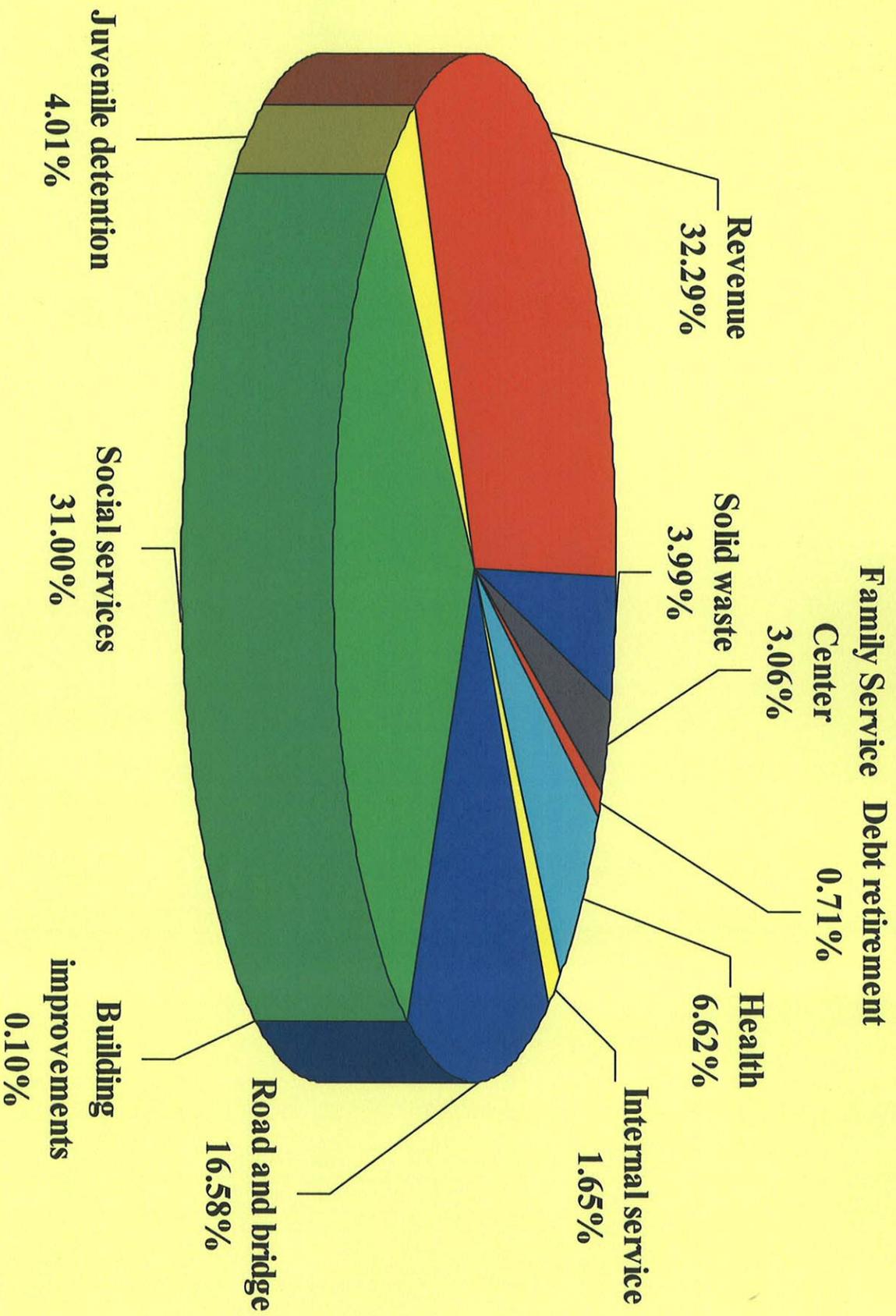
## **PROCEDURES**

1. Please be sure to sign your name and address on the sign-up sheet which is located near the door.
2. As indicated by the agenda, public input and comments will be invited after the County Auditor has completed her presentation.
3. In order that everyone present will be able to hear what is being said, please use the microphone provided. For the record, please state your name and address prior to making your statement or asking your questions. Thank You.

# Clay County Tax Levy



# Clay County Budgeted Expenditures



2006 Budgeted Expenditures	2007 Proposed Expenditures	% Change
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**General Revenue**

Board Of County Commissioners	213,307	223,128	4.60%
Court Administrator	19,500	30,000	53.85%
County Public Defender	55,000	55,000	
Law Library	101,395	101,395	
County Administrator	225,203	227,752	1.13%
Auditor	558,153	652,230	16.86%
Motor Vehicle	326,584	327,443	0.26%
Internal Accounting	55,000	53,000	-3.64%
Treasurer	131,638	140,264	6.55%
Assessor	293,946	304,466	3.58%
Personnel	110,932	141,594	27.64%
Data Processing (Information Sys. Mgt.)	800,057	838,761	4.84%
GIS	221,628	234,461	5.79%
Elections	134,221	24,061	-82.07%
County Attorney	1,097,733	1,186,696	8.10%
Victim Witness Advocate	78,604	91,658	16.61%
Recorder	460,409	456,240	-0.91%
Surveyor	45,000	45,000	
Grounds And Buildings	636,517	681,559	7.08%
Veteran's Affairs	33,437	112,178	235.49%
Planning And Zoning	151,273	154,529	2.15%
Environmental Services	126,881	134,193	5.76%
Law Enforcement (Sheriff)	3,017,355	3,192,221	5.80%
911	35,000	69,600	98.86%
Narcotics Task Force	33,609	36,591	8.87%
Medical Examiner	52,212	59,760	14.46%
Corrections	2,294,377	2,359,762	2.85%
Dispatchers	200,000	210,733	5.37%
Juvenile Detention	403,325	512,541	27.08%
Home Monitoring	100,100	108,100	7.99%
Probation	609,812	552,243	-9.44%
Civil Defense	36,198	74,651	106.23%
Library	210,468	214,213	1.78%
Historical Society Appropriations	136,380	140,204	2.80%
Humane Society Appropriations	1,500	1,500	
Extension	242,082	253,345	4.65%
Agricultural Inspection	72,105	128,666	78.44%
International Coalition	1,281	1,281	
Soil Conservation Appropriations	148,642	153,834	3.49%
Public Health	605,074	587,858	-2.85%
Metro Council	6,021	6,576	9.22%
Mn Red River Valley Dev Assoc	800	800	
Rural Transit	249,631	282,675	13.24%
West Central Council On Aging	5,250	5,300	0.95%
West Central Mn Initiative	15,127	16,000	5.77%
Mn Housing Partnership	600	600	
Cultural Diversity Resources	4,300	4,429	3.00%
Housing Programs	100,000	87,500	-12.50%
Unallocated General	969,171	950,153	-1.96%
Unanticipated Expenditures	50,000	50,000	
County Fair Appropriations	22,841	27,934	22.30%
Unemployment Compensation	5,000	5,000	
Appropriations - Chamber Of Commerce	1,309	1,309	
Rural Mn Counties Caucus	2,100	2,100	
Riverkeepers	650	650	
Western Area City/County Cooperative	5,000	5,000	
Valley Water Rescue	4,000	4,000	
Rural Life Outreach	5,000	5,000	
First Link	5,000		-100.00%
<b>Total Revenue Fund</b>	<b>15,527,735</b>	<b>16,354,959</b>	<b>5.33%</b>

	2006 Budgeted Expenditures	2007 Proposed Expenditures	% Change
<b>Road and Bridge</b>			
Highway Maintenance	2,711,012	2,914,663	7.51%
Highway Construction	5,935,037	3,633,126	-38.79%
Highway Administration	471,966	501,302	6.22%
Highway Equipment Maintenance And Shop	1,121,880	1,299,194	15.81%
Unallocated			
Total Road And Bridge	10,239,895	8,348,285	-18.47%
<b>Social Services</b>			
Income Maintenance	4,412,336	4,294,668	-2.67%
Social Services	11,209,270	11,284,802	0.67%
Total Social Services	15,621,606	15,579,470	-0.27%
<b>County Building</b>	50,000	50,000	
<b>Juvenile Detention</b>			
24-Bed Secure Facility	1,271,784	1,292,790	1.65%
12-Bed Non-Secure Facility	672,100	710,216	5.67%
Total Juvenile Detention	1,943,884	2,003,006	3.04%
<b>Debt Retirement - Law Enforcement Center</b>	176,728	178,235	0.85%
<b>Public Health</b>	3,182,848	3,345,328	5.10%
<b>Solid Waste Management</b>			
Solid Waste Committee	108,904	110,370	1.35%
Composting	36,475	36,475	
Recycling	333,568	369,364	10.73%
Public Education	8,250	8,250	
Household Hazardous Waste	157,573	104,478	-33.70%
Existing Landfill	2,079,407	1,167,379	-43.86%
New Landfill	165,311	165,311	
Environmental Grant Program		50,000	100.00%
Total Solid Waste Management	2,889,487	2,011,627	-30.38%
<b>Family Service Center</b>			
Central Services	241,367	221,534	-8.22%
Central Administration	30,547	31,659	3.64%
Internal Accounting	1,500	1,500	
Maintenance	655,948	676,323	3.11%
Unallocated	528,124	610,202	15.54%
Total Family Service Center	1,457,486	1,541,218	5.74%
<b>Debt Retirement - Joint Highway Facility</b>	182,322	179,061	-1.79%
<b>Debt Retirement - Courthouse</b>	329,658	328,939	-0.22%
<b>Internal Service Fund</b>	860,000	835,000	-2.91%

CLAY COUNTY PROPOSED 2007 BUDGET

	GENERAL FUND	ROAD & BRIDGE FUND	WELFARE FUND	BUILDING FUND	JUVENILE DETENTION FUND	DITCH FUND	AMERICAN ESTATES	DEBT SERVICE FUNDS	PUBLIC HEALTH FUND	SOLID WASTE FUND	INTERNAL SERVICE FUND	FAMILY SERVICE CENTER	TOTAL
Taxes	11,092,943	2,792,300	6,133,468	43,278		475,000	33,500	618,229		998,000			20,730,218
Special assessments	92,012	2,400							38,454	450			1,506,500
Licenses and permits	2,905,943	4,933,585	9,009,439	6,722	14,394			96,018	908,077	161,290			133,316
Intergovernmental	1,732,733	460,000			1,777,277				1,657,193	802,626			18,035,468
Charges for services	6,000												7,412,644
Fines and forfeits	400,000	23,000			4,500		1,000			150,000			6,000
Interest on earnings	279,296	75,000	371,175		113,797				173,746	2,694			593,500
Miscellaneous					87,319				587,858				1,999,426
Transfers In													675,177
<b>Total Revenues</b>	<b>16,508,927</b>	<b>8,288,285</b>	<b>13,564,082</b>	<b>50,000</b>	<b>1,997,287</b>	<b>475,000</b>	<b>34,500</b>	<b>714,247</b>	<b>3,345,328</b>	<b>2,115,060</b>	<b>819,775</b>	<b>1,179,758</b>	<b>51,092,249</b>
General government	6,372,573			50,000							260,000		6,682,573
Public safety	7,058,565				1,974,734						275,000		9,308,299
Highways and streets		8,288,285							3,345,328		300,000		8,588,285
Health	134,193		15,564,082										3,479,521
Welfare										2,011,627			15,564,082
Solid Waste													2,011,627
Culture and recreation	365,946												365,946
Conservation of natural resour	565,510						1,500						565,010
Economic development	405,810												405,810
Unallocated	683,153												683,153
Debt Service - Principal						395,000	30,000	348,535					773,535
Debt Service - Interest						143,006	780	351,700					2,022,543
Transfers Out	925,177												925,177
<b>Total Expenditures</b>	<b>16,508,927</b>	<b>8,288,285</b>	<b>15,564,082</b>	<b>50,000</b>	<b>1,974,734</b>	<b>538,006</b>	<b>32,280</b>	<b>680,235</b>	<b>3,345,328</b>	<b>2,011,627</b>	<b>835,006</b>	<b>1,547,057</b>	<b>51,375,561</b>
Excess of Revenues Over (Under) Expenditures	(0)	0	0	0	22,553	(63,006)	2,220	34,012	0	103,433	(15,225)	(367,299)	(283,312)

## CLAY COUNTY BUDGET HISTORY

	Percent of		Percent of		Percent of		Percent of	
	2007	Total Budget	2006	Total Budget	2005	Total Budget	2004	Total Budget
<b>Revenues</b>								
Taxes	22,236,718	43.52%	20,440,998	39.41%	19,168,052	41.85%	19,022,432	43.41%
Licenses and permits	133,316	0.26%	98,864	0.19%	91,700	0.20%	80,896	0.18%
Intergovernmental	18,035,468	35.30%	21,093,047	40.66%	16,736,007	36.54%	14,577,738	33.27%
Charges for services	7,412,644	14.51%	7,233,813	13.95%	6,744,355	14.73%	6,664,521	15.21%
Fines and forfeits	6,000	0.01%	5,000	0.01%	5,000	0.01%	5,000	0.01%
Interest on investments	593,500	1.16%	370,500	0.71%	318,919	0.70%	590,800	1.35%
Miscellaneous	1,999,426	3.91%	1,906,943	3.68%	2,067,503	4.51%	2,401,379	5.48%
Transfers in	675,177	1.32%	723,366	1.39%	664,994	1.45%	473,380	1.08%
<b>Total Budgeted Revenues</b>	<b>51,092,249</b>		<b>51,872,531</b>		<b>45,796,530</b>		<b>43,816,146</b>	
<b>Expenditures</b>								
General government	6,682,573	13.01%	5,857,675	11.10%	5,261,751	11.42%	5,503,649	11.98%
Public safety	9,308,299	18.12%	9,000,871	17.06%	8,267,615	17.94%	8,061,045	17.55%
Highways and streets	8,588,285	16.72%	10,564,895	20.03%	7,634,508	16.57%	7,060,293	15.37%
Health	3,479,521	6.77%	3,309,729	6.27%	3,211,043	6.97%	2,989,194	6.51%
Social services	15,564,082	30.29%	15,621,606	29.61%	14,474,396	31.41%	14,565,102	31.71%
Solid waste	2,011,627	3.92%	2,889,487	5.48%	2,030,437	4.41%	3,286,338	7.15%
Culture and recreation	365,946	0.71%	363,248	0.69%	344,416	0.75%	330,486	0.72%
Conservation of natural resources	565,010	1.10%	494,550	0.94%	475,786	1.03%	346,963	0.76%
Economic development	405,810	0.79%	383,788	0.73%	364,929	0.79%	347,190	0.76%
Unallocated	683,153	1.33%	811,463	1.54%	821,985	1.78%	494,493	1.08%
Debt service-principal	773,535	1.51%	703,062	1.33%	677,589	1.47%	442,000	0.96%
Debt service-interest	2,022,543	3.94%	1,932,466	3.66%	1,940,489	4.21%	2,033,200	4.43%
Transfer out	925,177	1.80%	817,782	1.55%	574,222	1.25%	473,380	1.03%
<b>Total Budgeted Expenditures</b>	<b>51,375,561</b>		<b>52,750,622</b>		<b>46,079,166</b>		<b>45,933,333</b>	
<b>Total Budgeted Revenues</b>								
Over (Under) Budgeted Expenditures	(283,312)		(878,091)		(282,636)		(2,117,187)	

**CLAY COUNTY LEVY HISTORY**

	PAYABLE YEAR	LEVY	INCREASE	PERCENT
	2007	20,168,219	1,720,719	9.33%
	2006	18,447,500	1,217,248	7.06%
	2005	17,230,252	(892,826)	-4.93%
	2004	18,123,078	1,222,794	7.24%
	2003	16,900,284	982,420	6.17%
	2002	15,917,864	1,001,694	6.72%
	2001	14,916,170	1,153,084	8.38%
	2000	13,763,086	590,967	4.49%
	1999	13,172,119	457,894	3.60%
	1998	12,714,225	650,752	5.39%
	1997	12,063,473	1,012,501	9.16%
	1996	11,050,972	671,927	6.47%
	1995	10,379,045	1,056,989	11.34%
	1994	9,322,056	431,642	4.86%
	1993	8,890,414	583,453	7.02%
	1992	8,306,961	823,357	11.00%
	1991	7,483,604	1,049,079	16.30%
	1990	6,434,525	286,818	4.67%
<b>FUND</b>	<b>2007</b>	<b>2006</b>		
	<b>PROPOSED LEVY</b>	<b>CERTIFIED LEVY</b>	<b>INCREASE</b>	<b>PERCENT</b>
REVENUE	10,625,528	9,771,657	853,871	8.74%
ROAD AND BRIDGE	2,577,300	2,340,954	236,346	10.10%
BUILDING IMPROVEMENT	43,278	42,867	411	0.96%
LIBRARY	185,416	180,442	4,974	2.76%
DEBT RETIREMENT - LE	160,171	157,290	2,881	1.83%
DEBT RETIREMENT - RB	160,921	162,326	(1,405)	-0.87%
DEBT RETIREMENT - Courthouse	297,137	294,959	2,178	0.74%
SOCIAL SERVICES	6,118,468	5,497,005	621,463	11.31%
<b>TOTAL</b>	<b>20,168,219</b>	<b>18,447,500</b>	<b>1,720,719</b>	<b>9.33%</b>

**Real Estate Tax Projections**  
**Based on preliminary levies certified September 2006**

	City of Moorhead		City of Barnesville		City of Dilworth		Oakport Township	
	2006	2007	2006	2007	2006	2007	2006	2007
<b>Market Value</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>85,000.00</b>
Tax Capacity	850.00	850.00	850.00	850.00	850.00	850.00	850.00	850.00
Tax Capacity rate	128.181%	122.486%	117.925%	117.364%	145.145%	141.317%	112.149%	107.407%
TC Tax	1,089.54	1,041.13	1,002.36	997.59	1,233.73	1,201.19	953.27	912.96
MV Tax	44.16	43.38	266.28	197.51	29.16	27.51	44.16	43.38
Less Homestead N	(295.90)	(295.90)	(295.90)	(295.90)	(295.90)	(295.90)	(295.90)	(295.90)
Net tax payable	837.80	788.62	972.74	899.20	966.99	932.80	701.52	660.44
Change	-5.87%	(49.18)	-7.56%	(73.54)	-3.54%	(34.19)	-5.86%	(41.08)
<b>Market Value</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>
Tax Capacity	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Tax Capacity rate	128.181%	122.486%	117.925%	117.364%	145.145%	141.317%	112.149%	107.407%
TC Tax	1,281.81	1,224.86	1,179.25	1,173.64	1,451.45	1,413.17	1,121.49	1,074.07
MV Tax	51.95	51.04	313.27	232.36	34.30	32.36	51.95	51.04
Less Homestead N	(282.40)	(282.40)	(282.40)	(282.40)	(282.40)	(282.40)	(282.40)	(282.40)
Net tax payable	1,051.36	993.50	1,210.12	1,123.60	1,203.35	1,163.13	891.04	842.71
Change	-5.50%	(57.86)	-7.15%	(86.52)	-3.34%	(40.22)	-5.42%	(48.33)
<b>Market Value</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>
Tax Capacity	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Tax Capacity rate	128.181%	122.486%	117.925%	117.364%	145.145%	141.317%	112.149%	107.407%
TC Tax	1,922.72	1,837.29	1,768.88	1,760.46	2,177.18	2,119.76	1,682.24	1,611.11
MV Tax	77.93	76.56	469.91	348.54	51.45	48.54	77.93	76.56
Less Homestead N	(237.40)	(237.40)	(237.40)	(237.40)	(237.40)	(237.40)	(237.40)	(237.40)
Net tax payable	1,763.24	1,676.45	2,001.38	1,871.60	1,991.23	1,930.90	1,522.76	1,450.27
Change	-4.92%	(86.79)	-6.48%	(129.78)	-3.03%	(60.33)	-4.76%	(72.50)
<b>Market Value</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>
Tax Capacity	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Tax Capacity rate	128.181%	122.486%	117.925%	117.364%	145.145%	141.317%	112.149%	107.407%
TC Tax	2,563.62	2,449.72	2,358.50	2,347.28	2,902.90	2,826.34	2,242.98	2,148.14
MV Tax	103.90	102.08	626.54	464.72	68.60	64.72	103.90	102.08
Less Homestead N	(192.40)	(192.40)	(192.40)	(192.40)	(192.40)	(192.40)	(192.40)	(192.40)
Net tax payable	2,475.12	2,359.40	2,792.64	2,619.60	2,779.10	2,698.66	2,154.48	2,057.82
Change	-4.68%	(115.72)	-6.20%	(173.04)	-2.89%	(80.44)	-4.49%	(96.66)

**Real Estate Tax Projections**  
Based on preliminary levies certified September 2006

	Moorhead Twp - School Dist #152		Glyndon Twp - School Dist # 2164		Humboldt Twp - School Dist # 146	
	2006	2007	2006	2007	2006	2007
<b>Ag Homestead</b>						
320 acres (\$1500/acre \$100,000 house and garage)						
Total Market Value	480,000.00	480,000.00	480,000.00	480,000.00	480,000.00	480,000.00
HGA Market Value	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Ag Land TC	2,090.00	2,090.00	2,090.00	2,090.00	2,090.00	2,090.00
HGA TC	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Total Tax Capacity	3,090.00	3,090.00	3,090.00	3,090.00	3,090.00	3,090.00
Tax Capacity rate	115.273%	112.470%	99.071%	98.723%	95.204%	93.496%
TC Tax	3,561.94	3,475.32	3,061.29	3,050.54	2,941.80	2,889.03
MV Tax	51.95	51.04	34.30	32.36	313.27	232.36
Less Homestead MV Credit	(282.40)	(282.40)	(282.40)	(282.40)	(282.40)	(282.40)
Less Ag MV Credit	(230.00)	(230.00)	(230.00)	(230.00)	(230.00)	(230.00)
Net tax payable	3,101.49	3,013.96	2,583.19	2,570.50	2,742.67	2,608.99
Change		-2.82%		-0.49%		-4.87%
		(87.52)		(12.69)		(133.69)
<b>Ag Non-homestead</b>						
160 acres (\$1,500/acre)						
Market Value	240,000.00	240,000.00	240,000.00	240,000.00	240,000.00	240,000.00
Tax Capacity	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
Tax Capacity rate	115.273%	112.470%	99.071%	98.723%	95.204%	93.496%
TC Tax	2,766.55	2,699.28	2,377.70	2,369.35	2,284.90	2,243.90
MV Tax	0.00	0.00	0.00	0.00	0.00	0.00
Less Ag MV Credit	0.00	0.00	0.00	0.00	0.00	0.00
Net tax payable	2,766.55	2,699.28	2,377.70	2,369.35	2,284.90	2,243.90
Change		-2.43%		-0.35%		-1.79%
		(67.27)		(8.35)		(40.99)
<b>Ag Non-homestead</b>						
500 acres (\$1,500/acre)						
Market Value	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00
Tax Capacity	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
Tax Capacity rate	115.273%	112.470%	99.071%	98.723%	95.204%	93.496%
TC Tax	8,645.48	8,435.25	7,430.33	7,404.23	7,140.30	7,012.20
MV Tax	0.00	0.00	0.00	0.00	0.00	0.00
Less Ag MV Credit	0.00	0.00	0.00	0.00	0.00	0.00
Net tax payable	8,645.48	8,435.25	7,430.33	7,404.23	7,140.30	7,012.20
Change		-2.43%		-0.35%		-1.79%
		(210.23)		(26.10)		(128.10)