



CARVER COUNTY

PROPERTY TAX, ELECTIONS & LICENSE CENTERS DEPARTMENT

Guide to:

- ➔ 2018 Property Taxes**
- ➔ Elections**
- ➔ Vital Statistics**
- ➔ License Centers**

**Government Center-Administration Building
600 East 4th Street
Chaska, MN 55318
(952) 361-1910**

**Property Tax Questions: taxsvc@co.carver.mn.us
Customer Service Questions: custsvc@co.carver.mn.us
Election Questions: elections@co.carver.mn.us**

Dear Taxpayers:

This guide has been prepared as a public service by the Property Tax, Elections and License Centers Dept. It contains general information about the following functions of the Department.

- *Property Taxes*
- *Elections*
- *Vital Statistics*
- *License and Service Centers*
 - *Chaska*
 - *Chanhassen*

www.co.carver.mn.us/PropertyTaxElectionsandLicenseCenters

Questions or concerns contact us at:

(952) 361-1910

taxsvc@co.carver.mn.us

custsvc@co.carver.mn.us

elections@co.carver.mn.us

Please visit the following webpage for:

<http://mn-carver.manatron.com/Tabs/TaxSearch.aspx>

- **Property Information**
- **Assessment Information**
- **View & Print a Tax Statement**
- **Property Tax Amounts**
- **Property Classification**
- **Abbreviated Legal Descriptions**
- **Pay Current Year Taxes Online**
- **Initiate an Address Change**

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Important Tax Information

Address Changes:

If you need to change the mailing address for your property tax records, contact Property Tax, Elections, & License Centers at (952) 361-1910 or custsvc@co.carver.mn.us. You can also initiate an address change on website. <http://mn-carver.manatron.com/Tabs/TaxSearch.aspx>

Homestead:

For information on how to homestead your property, contact the Assessor's office at (952) 361-1960 or assessment@co.carver.mn.us. You may fax your completed application to the Assessor's office at (952) 361-1959 or email to assessment@co.carver.mn.us. If you are blind, disabled or paraplegic, you may be entitled to receive a special tax classification for the home in which you live. For printable homestead applications visit:

<http://www.co.carver.mn.us/assessmentforms>

Disabled Veteran Exclusion:

For information on how to apply for the Disabled Veteran Exclusion, contact the Assessor's office at (952) 361-1960 or assessment@co.carver.mn.us. For more information and application visit:

<http://www.co.carver.mn.us/assessmentforms>

Valuation Notice:

Valuation Notices are mailed jointly with the current year property tax bill on or before March 31st each year. The purpose of the **Valuation Notice** is to inform taxpayers of the estimated market value and classification that will be used to calculate the property taxes for the following payable year. If you believe the estimated market value and/or property classification are incorrect, please contact the Assessor's Office at (952) 361-1960 or assessment@co.carver.mn.us during the dates and times listed on the **Valuation Notice**. It is during this window of time when you may appeal your property valuation and/or classification. Local appeals may not be heard following the appeal timeline.

Proposed Property Tax Notice:

Proposed Property Tax Notices are mailed between November 10th & November 24th each year. The purpose of the **Proposed Property Tax Notice** is to inform taxpayers of upcoming budget meetings being held by the City, School District, County, and Metro Special Taxing Districts (*Met Council, Met Transit, and Mosquito Control*). The most effective time to provide feedback regarding spending is during these meetings. If you are unable to attend meetings, you may provide written feedback to the local authorities.

Property Tax Calendar:

March 31 st	Last day to mail Real Estate & Personal Property Tax Statements
May 15 th	1st Half Real Estate & Personal Property Taxes Due
July 15 th	Last day to mail Manufactured Home Tax Statements
August 31 st	1st Half Manufactured Home Taxes Due
October 15 th	2nd Half Real Estate Due (Residential, Commercial, Industrial, Personal Property & some Agricultural)
November 15 th	2nd Half Real Estate (some Agricultural Property) & Manufactured Home Due
November 24 th	Last day to mail Proposed Property Tax Notices

Tax Payment Reminder

Would you like a reminder prior to the tax due date? E-mail and text message alerts are available!



To sign up for a tax payment reminder visit our website at:
<http://www.co.carver.mn.us/taxpaymentreminder>

Please Note:

- If your phone number or email address changes, be sure to update your online subscription
- Per MN Statute, penalty will be charged for late payments

Taxpayers are responsible for remitting property tax payments on time regardless of receipt of this reminder or your property tax statement.

Taxpayers may pay taxes by using one of the following methods:

- **By mail** – must be postmarked by the US Post Office on or before the due date. Please mail payment and stub to Carver County, P.O. Box 69, Chaska, MN 55318-0069.
- **In person** – cash and check payments are accepted at the Property Tax, Elections & License Centers Dept. located in the Government Center, 600 East 4th Street, Chaska, MN from 8:00am – 4:30pm, Monday – Friday. Taxpayers should enter at the main entrance of the Government Center located by the flagpole and Veterans Memorial (Entrance #1).
- **24 hour drop box** – located in the main parking lot of the Government Center, 600 East 4th Street, Chaska, MN.
- **Chanhassen Service Center** – only available for timely payments for the dates listed below. It is located at 7808 Kerber Blvd., Chanhassen, MN from 8:30 am – 6:00 pm Monday & Wednesday and 8:30 am – 5:00 pm Tuesday, Thursday, & Friday. Payments may be dropped off at the drive-thru or an inside drop box.
 - Payments due in May can be accepted between April 23rd and May 15th
 - Payments due in October can be accepted between September 24th and October 15th
- **Online at www.co.carver.mn.us**. This feature is only available for current year payments. Prior year delinquent taxes cannot be paid online. Service fees are charged and retained by a third-party vendor for online payments.
 - E-check - \$1.20 service fee is applied to each transaction. Use an ACH allowed bank account to avoid bank issues, penalty, and/or additional fees.
 - Online credit & debit card payments - 2.35% service fee (min. of \$1.20) is applied to the tax amount paid. Payments are considered timely if processed by 11:59 pm (CST) on the due date. To avoid potential technical problems, pay prior to the due date. Contact us with issues at (952) 361-1910 or taxsvc@co.carver.mn.us.
 - Returned payments – accurately key your account information to avoid returned payments which will result in additional fees and possible penalty.
- **Penalty** – Per Minnesota law, penalty must be added to the unpaid amount if not received on or before the due date. Penalty on late tax payments accrues the day following the due date and thereafter increases the first of each month.
 - Penalty rates range from 2% to 14%. The later the payment, the greater the penalty.
 - To avoid penalty:
 - Envelope must be postmarked on or before the due date. Only official US postmark is used to determine payment mail date.
 - If using a bank's bill pay system, please verify mailing requirements to allow for timely postmark. Also, make sure to accurately key all information to avoid delayed payments which could result in penalty.

Carver County History

In March of 1855, Carver County was organized by the Minnesota Territorial Legislature. The county was named in honor of the explorer, Jonathan Carver. The original county seat was San Francisco Township but in 1856 voters moved it to Chaska.

Many of Carver County's initial settlers were from eastern states but by the 1860s most new settlers were immigrants from Germany or Sweden. Most immigrants became farmers but some living in Chaska became laborers in the brick industry.

Located along the Minnesota River, Chaska had good deposits of clay for brick making. The cream-colored brick became a favorite for building houses in Chaska and the surrounding rural area. The bricks were also used in the foundation of the Minnesota Capitol building when it was constructed over 100 years ago. Slowly the brickyards closed until the last one shut down in the 1950s.

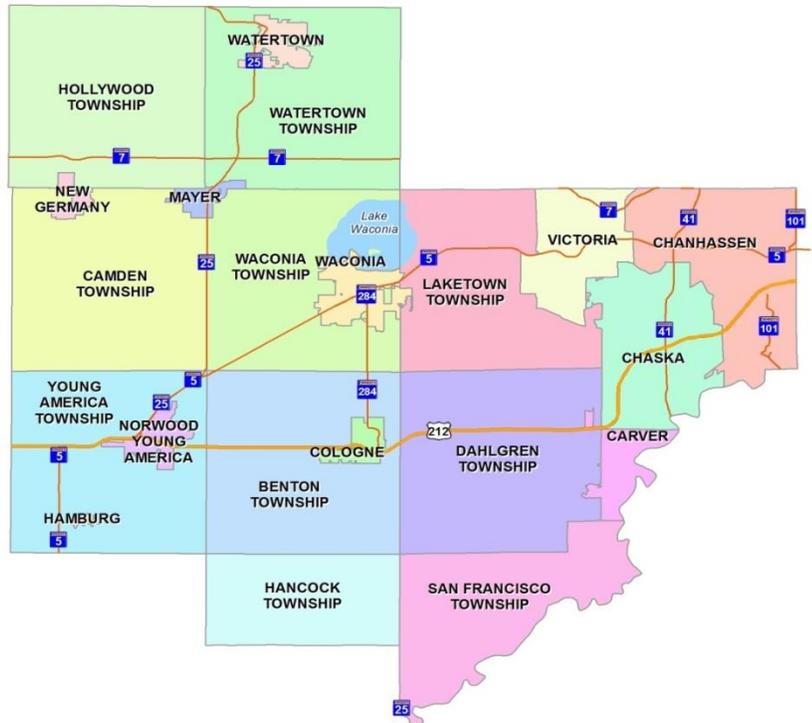
Farming was the chief occupation of Carver County for 100 years. While many grew crops, others were dairy farmers. Creameries were numerous and the county claimed for itself the title of "The Golden Buckle of the Dairy Belt." Bongards' Creameries is still an important link to our dairy heritage.

Carver County's most historically important farmer was Wendelin Grimm, a German immigrant who settled in Chanhassen. Grimm planted alfalfa and gathered the seeds from the plants that survived the first winter and re-planted every year until he had a full crop. His perseverance paid off when Grimm Alfalfa was recognized as the most winter-hardy strain available. In fact, it was used throughout North America between 1910 and 1940 and is one of Minnesota's leading contributions to the history of agriculture.

Today, farming is no longer the predominant occupation in the county. Carver County has seen an explosion of residential development in Chanhassen, Chaska, Waconia, Carver, and Victoria. Many now commute to jobs in Minneapolis or its suburbs.

To find out more historical information:

Carver County Historical Society
 555 West First Street
 Waconia, MN 55387
 Phone: (952) 442-4234
 Email: historical@co.carver.mn.us
www.carvercountyhistoricalsociety.org



Carver County Population Facts

- 2017 Carver County Population (7/1/2017) = 102,119
- Population increase from 2016 - 2017 = 1,792 (1.8% increase)
- The 2016-2017 increase of 1.8% is the 8th highest growth rate for Minnesota counties
- New residents to the county account for 61.61% (1,104) of all county growth from 2016-2017

* Population facts were obtained from US Census Bureau website: www.census.gov

Taxing Authorities in Carver County

Taxing Authority	Phone Number	Website
Carver County	(952) 361-1500	www.co.carver.mn.us
City of Carver	(952) 448-5353	www.cityofcarver.com
City of Chanhassen	(952) 227-1100	www.ci.chanhassen.mn.us
City of Chaska	(952) 448-9200	www.chaskamn.com
City of Cologne	(952) 466-2064	www.colognemn.com
City of Hamburg	(952) 467-3232	www.cityofhamburgmn.com
City of Mayer	(952) 657-1502	www.cityofmayer.com
City of New Germany	(952) 353-2488	www.cityofnewgermany.com
City of Norwood Young America	(952) 467-1800	www.cityofnya.com
City of Victoria	(952) 443-4210	www.ci.victoria.mn.us
City of Waconia	(952) 442-2184	www.waconia.org
City of Watertown	(952) 955-2681	www.ci.watertown.mn.us
Town of Benton	(952) 466-2663	
Town of Camden	(612) 280-8286	www.camdentownshipmn.com
Town of Dahlgren	(952) 448-5219	www.dahlgrentownship.com
Town of Hancock	(952) 467-0644	
Town of Hollywood	(952) 353-1515	www.hollywoodtownship.com
Town of Laketown	(952) 442-5278	www.laketowntownship.info
Town of San Francisco	(952) 873-5429	www.sanfranciscotownship.com
Town of Waconia	(952) 657-2221	
Town of Watertown	(952) 955-2446	
Town of Young America	(952) 288-4364	
SD 108 NYA/Central	(952) 467-7000	www.raiders.central.k12.mn.us
SD 110 Waconia	(952) 442-0600	www.isd110.org
SD 111 Watertown/Mayer	(952) 955-0480	www.wm.k12.mn.us
SD 112 Eastern Carver County	(952) 556-6100	www.district112.org
SD 276 Minnetonka	(952) 401-5000	www.minnetonkaschools.org
SD 424 Lester Prairie	(320) 395-2521	www.lp.k12.mn.us
SD 716 Belle Plaine	(952) 873-2400	www.belleplaine.k12.mn.us
SD 2687 HL/Waverly/Winsted	(320) 543-4646	www.hlww.k12.mn.us
SD 2859 Glencoe/Silver Lake	(320) 864-2498	www.gsl.k12.mn.us
Carver County WMO	(952) 361-1820	www.co.carver.mn.us/water
Buffalo Creek	(320) 864-4142	www.bcwatershed.org
Lower Minnesota	(763) 545-4659	www.watersheddistrict.org
Minnehaha Creek	(952) 471-0590	www.minnehahacreek.org
Riley Purgatory Bluff Creek	(952) 607-6512	www.rpbcwd.org
Carver County CDA	(952) 448-7715	www.carvercda.org
Carver County Rail	(952) 361-1510	www.co.carver.mn.us/RegionalRail
Metropolitan Council	(651) 602-1000	www.metrocouncil.org
Met Transit District	(612) 373-3333	www.metrocouncil.org
Mosquito Control	(651) 645-9149	www.mmcd.org
Chaska EDA	(952) 448-9200	www.chaskamn.com
NYA EDA	(952) 467-1993	www.cityofnya.com
Victoria EDA	(952) 443 4210	www.ci.victoria.mn.us
Watertown EDA	(952) 955-2681	www.ci.watertown.mn.us



Carver County
Property Tax, Elections & License Centers
 600 East 4th Street, P.O. Box 69
 Chaska, MN 55318-0069
 952-361-1910 • www.co.carver.mn.us

For the following visit our website at www.co.carver.mn.us
 • Pay your taxes online
 • Sign up for our Tax Payment Reminder
 • Print additional copies of your Tax Statement

Property ID #:

Taxpayer:

\$\$\$
REFUNDS?

You may be eligible for one or even two refunds to reduce your property tax. Read the back of this statement to find out how to apply.

Bill #: _____
 Property Address: _____

Property Description: _____

Line 13 Special Assessment Detail:
 HAZ & SOLID WASTE FEE RESAG 30.00

 Principal: 30.00
 Interest: _____

2018 Property Tax Statement

VALUES AND CLASSIFICATION			
Taxes Payable Year:		2017	2018
Step 1	Estimated Market Value:	379,200	376,000
	Homestead Exclusion:	3,100	3,400
	Taxable Market Value:	376,100	372,600
	New Improvements/ Expired Exclusions:		
Property Classification:		Res Hold	Res Hold
Step 2	PROPOSED TAX \$4,656.00		
Step 3	PROPERTY TAX STATEMENT		
	First half taxes due:	May 15	2,344.00
	Second half taxes due:	October 15	2,344.00
	Total Taxes Due in 2018:		4,688.00

Tax Detail for Your Property:

Taxes Payable Year:		2017	2018	
1. Use this amount on Form M1PR to see if you are eligible for a property tax refund. File by August 15. If this box is checked, you owe delinquent taxes and are not eligible.		<input type="checkbox"/>	4,658.00	
2. Use these amounts on Form M1PR to see if you are eligible for a special refund.		4,947.00		
Tax and Credits	3. Property taxes before credits	4,947.00	4,658.00	
	4. Credits that reduce property taxes A. Agricultural market value credits B. Other Credits			
5. Property taxes after credits		4,947.00	4,658.00	
Property Tax by Jurisdiction	6. County	A. CARVER COUNTY B. CO RAIL AUTHORITY	1,480.58 3.95	1,394.55 4.25
	7. City or Town	CITY OF CHANHASSEN	897.18	844.54
	8. State General Tax			
	9. School District	SD 0112 Eastern Carver Cnty		
		A. Voter Approved Levies	1,631.23	1,504.63
		B. Other Local Levies	663.62	624.59
	10. Special Taxing Districts	A. Metro Council	32.98	30.81
		B. Metro Mosquito Control	17.80	16.62
		C. Metro Transit District	55.81	50.91
		D. Carver County CDA	65.11	61.10
		E. Watershed	75.22	84.13
11. Non-school voter approved referenda levies		43.52	41.87	
12. Total property tax before special assessments		4,947.00	4,658.00	
13. Special Assessments Interest: Principal: 30.00		25.00	30.00	
14. TOTAL PROPERTY TAX AND SPECIAL ASSESSMENTS		4,972.00	4,688.00	

2nd HALF PAYMENT STUB - PAYABLE 2018

To pay online go to www.co.carver.mn.us
 The online payment feature is available for a current year tax payment.
 Delinquent payments cannot be paid online.

2

PLEASE INDICATE YOUR ADDRESS CORRECTION ON REVERSE SIDE OF THIS PAYMENT STUB.

Property ID#:

OUR RECORDS INDICATE THAT YOUR TAXES ARE BEING PAID BY ESCROW COMPANY WELLS FARGO RE TAX SERVICE

TO AVOID PENALTY PAY ON OR BEFORE: **October 15**

SECOND 1/2 TAX AMOUNT DUE: 2,344.00

Bill #: _____
 Taxpayer: _____

Make checks payable to and remit to:

Carver County
P.O. Box 69
Chaska, MN 55318-0069



Your cancelled check is proof of payment. Please write your Property ID# on your check. Postdated checks are not held. Only official U.S. Postmark determines payment mail date. No receipt sent unless requested and is void until check is honored. Manufactured Home taxes of \$50.00 or less and Real Estate taxes of \$100.00 or less must be paid in full. If you pay your taxes late, you will be charged a penalty. See back for details.

02 2018 258010040 000234400 6

↑
 PLEASE PRINT AND RETURN THIS STUB WITH YOUR SECOND HALF PAYMENT

1st HALF PAYMENT STUB - PAYABLE 2018

To pay online go to www.co.carver.mn.us
 The online payment feature is available for a current year tax payment.
 Delinquent payments cannot be paid online.

1

PLEASE INDICATE YOUR ADDRESS CORRECTION ON REVERSE SIDE OF THIS PAYMENT STUB.

Property ID#:

OUR RECORDS INDICATE THAT YOUR TAXES ARE BEING PAID BY ESCROW COMPANY WELLS FARGO RE TAX SERVICE

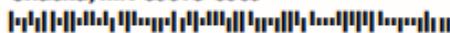
TO AVOID PENALTY PAY ON OR BEFORE: **May 15**

FULL TAX AMOUNT: 4,688.00
FIRST 1/2 TAX AMOUNT DUE: 2,344.00

Bill #: _____
 Taxpayer: _____

Make checks payable to and remit to:

Carver County
P.O. Box 69
Chaska, MN 55318-0069



Your cancelled check is proof of payment. Please write your Property ID# on your check. Postdated checks are not held. Only official U.S. Postmark determines payment mail date. No receipt sent unless requested and is void until check is honored. Manufactured Home taxes of \$50.00 or less and Real Estate taxes of \$100.00 or less must be paid in full. If you pay your taxes late, you will be charged a penalty. See back for details.

01 2018 258010040 000234400 8

↑
 PLEASE PRINT AND RETURN THIS STUB WITH YOUR FIRST HALF PAYMENT

2018 Carver County Property Tax Statement

Information reported on your 2018 Property Tax Statement is used when filing for MN Property Tax Refund (Form M1PR). Located at the bottom of the tax statement are two payment stubs which should be submitted when paying your property taxes. The top section of the tax statement is to be retained for your records.

EXPLANATION DETAIL: (See Glossary for additional detail)

- Lines 1 & 2** Property Tax Refund (PTR) qualifying tax amounts. Net tax before special assessments. Agricultural homesteads are limited to the house, garage, and one acre. Residential homesteads are limited to all buildings and land up to 10 acres. **Note:** Lines 1 & 2 qualifying tax amount will be blank if homestead classification is due to a relative occupying the property.
- Line 3** Your property tax before reduction for applicable credits. (Line 4A + Line 4B + Line 5)
- Line 4A** Agricultural Homestead Taxable MV Credit (Maximum credit of \$490)
School Building Bond Agricultural Credit
- Line 4B** Agricultural Preserve Credit on eligible properties
- Line 5** Your property tax after reduction for applicable credits. Line 3 – Line 4A – Line 4B. (Line 5 equals Line 12)
- Line 6A** County tax capacity portion of your property tax
Line 6B County Rail Authority portion of your property tax
- Line 7** City or Township tax capacity portion of your property tax (See Line 11 for any city RMV tax)
- Line 8** State General Tax applicable to commercial, industrial, and seasonal recreational property
- Line 9A** Voter approved school district referendum tax
Line 9B Remaining school tax
- Line 10A** Met Council
Line 10B Mosquito Control District
Line 10C-H Other Special Taxing Districts if applicable
- Metro Transit District
 - Carver County CDA
 - Watershed
 - City HRA/EDA
 - TIF: Portion of tax on parcels in a tax increment district used to finance special project development costs.
 - Fiscal: Portion of tax on commercial/industrial property calculated at the area-wide rate.
- Line 11** Portion of city market value based tax approved by voters at referendum. Currently applicable to cities of Chanhassen and Norwood Young America (former Norwood parcels only).
- Line 12** Total property tax before Special Assessments. Total of Lines 6 thru 11 (Line 12 equals Line 5.)
- Line 13** Special Assessments certified by municipality, County or all others given authority by Statute (detail shown to the left of Line 12 on tax statement). Also includes county-wide Recycle Management Fee. (See page 18 for explanation.)
- Line 14** Total of Lines 12 and 13 (This equals total tax due for payable year.)

Taxes are calculated by multiplying the tax capacity & market value of the property by the district's tax rate. Tax capacity based taxes are reduced by the credits listed on lines 4A & 4B. (See page 7, "How to Calculate Property Tax")

How to Calculate Residential Homestead Property Tax

To calculate property taxes for Agricultural, Seasonal Recreational, Commercial, or Industrial classifications please contact Property Tax, Elections and License Centers at (952) 361-1910.

*NOTE: The example below is based on a Residential Homestead property with an estimated market value of \$200,000. It is calculated using the Tax Capacity Rate of 100.59018361% and Referenda Market Value Rate of 0.24209864% for **TAG 2506** in the City of Chanhassen. The calculations below are not applicable for TIF, Ag, Seasonal Recreational, & Commercial/Industrial parcels.

1. Determine the **Classification, Referenda Market Value (RMV)**, and **Taxable Market Value (TMV)** of the property assigned by the Assessor's Office. (TMV is the value that your property taxes are based on after deferrals, exclusions, and/or reductions.)
2. Multiply the **Taxable Market Value** by the **State Legislature-mandated Class Rate Percentages**. Class Rates are based on the classification of property and are shown on the following page (these percentages are uniform statewide). The result of this computation is called the **Tax Capacity**.

2 – Taxable Market Value of \$180,800 classified as Residential Homestead.
Calculate the Tax Capacity:
180,800 x 1.00% = **1,808**

3. Determine the **Tax Capacity Rate** (tax capacity based) and **Referenda Market Value Rate** (market value based) for the property based on the taxing district (TAG) in which it is located. There are 77 different TAG tax rates in Carver County based on the unique combination of city, school district, and miscellaneous districts. (See pages 21-22)
4. To calculate Tax Capacity (TC) based tax: Multiply the **Tax Capacity** of the property by the **Tax Capacity Rate**. (See pages 21-22)

4 - Calculate the **Tax Capacity based Tax** (excluding special assessments).
1,808 x 100.59018361%* = **\$1,818.67**

5. To calculate Referenda Market Value (RMV) based tax: Multiply the **Referenda Market Value** of the property by the **Referenda Market Value Rate** (applicable to school districts plus cities of Chanhassen and Norwood Young America (former Norwood city parcels only)). (See pages 21-22)

5 - Calculate the **Referenda Market Value Based Tax:**
200,000 x 0.24209864%* = **\$484.20**

6. To determine the **Total Tax: Add the dollar results of Step 4 + Step 5.**

6 - Determine **Total Tax** amount:
\$1,818.67 + \$484.20 = **\$2,302.87**

7. To calculate a specific taxing authority's portion of the total gross tax: Multiply the **Tax Capacity** by the **Tax Capacity Rate** for that taxing authority, and multiply the **Referenda Market Value** by the **RMV Rate** for that taxing authority. (See pages 19-20)

Class Rate Percentages for Real Property

Payable 2018 Class Rate Percentages range from .50% to 2.00%. Class Rate for selected property classes are shown on this table. These percentages are set by legislature.

CLASSIFICATION	MARKET VALUE		CLASS RATE
Residential Homestead	1 st	\$ 500,000	1.00%
	over	\$ 500,000	1.25%
Residential Non-Homestead (with building)	1 st	\$ 500,000	1.00%
	over	\$ 500,000	1.25%
Residential Non-Homestead (no buildings – vacant land)	All		1.25%
Residential Rental (Apartments)	3 or fewer units		1.25%
	4 or more units		1.25%
Agricultural Homestead House/Garage & 1 acre	1 st	\$ 500,000	1.00%
	over	\$ 500,000	1.25%
	1 st	\$ 1,940,000	.50%
	over	\$ 1,940,000	1.00%
Agricultural Land/Outbuildings	1 st	\$ 1,940,000	.50%
	over	\$ 1,940,000	1.00%
Agricultural Non-Homestead – Land	All		1.00%
Seasonal Cabins (Non-commercial)	1 st	\$ 500,000	1.00%
	over	\$ 500,000	1.25%
Commercial/Industrial	1 st	\$ 150,000	1.50%
	over	\$ 150,000	2.00%

Residential Homestead Market Value Exclusion

Residential Homestead Market Value Exclusion reduces the taxable market value of a property for tax calculation.

Residential Homestead Taxable MV Exclusion

(applicable to Res Homestead property &
House-Garage-1 Ac of Res Ag & Comm Seasonal Rec Res property)

40% of 1st \$76,000 of Taxable Market Value

Reduction to exclusion: 9% of Taxable Market Value over \$76,000

Residential Homestead Market Value Exclusion Examples

Total Estimated Market Value	Homestead Market Value Exclusion
\$50,000	\$20,000
\$75,000	\$30,000
\$76,000	\$30,400
\$100,000	\$28,200
\$200,000	\$19,200
\$300,000	\$10,200
\$350,000	\$5,700
\$400,000	\$1,200
\$413,800	\$0
\$450,000	\$0

Agricultural Homestead Market Value Credit

AG Homestead Taxable MV Credit

(Applies to Ag Homestead property & excludes House-Garage-1 Acre value)

AG Homestead Market Value Credit Examples

.30% of Taxable Market Value up to \$115,000
.10% of Taxable Market Value over \$115,000
(Maximum of \$490)

Total Taxable Market Value	Credit Amount
\$50,000	\$150
\$75,000	\$225
\$100,000	\$300
\$115,000	\$345
\$150,000	\$380
\$200,000	\$430
\$345,000	\$490
\$600,000	\$490

Credit Calculations: Ag Homestead MV Credits reduce only TC based taxes. Credits in excess of TC based taxes cannot be used to reduce Referenda Market Value based taxes or state tax.

How Does the Assessor Determine Market Value?

State law requires that the value and classification of real estate be established as of January 2nd each year. The Assessor's office works throughout the year to estimate the market value of each property for the following January 2nd assessment date.

- **Physically Inspects Property** - Every fifth year, an appraiser will physically review the property, both the interior and exterior. If the owner is not home, a door tag is left explaining the inspection process. The appraiser will still perform an exterior review at that time. In addition, all new construction, alterations or improvements will be viewed in the current year.
- **Gathers Information** - The appraiser gathers information on all characteristics of the property that affect market value, such as size, age, quality, basement finish, and also extra features such as fireplaces, extra baths, walkouts, etc.
- **Estimates Value** - The property characteristics are entered into a computerized system. The system aids the appraiser in estimating the property value. Information from actual sales is used to update the computer model and set the table schedules which are used to update your market value. The market value estimated by the assessor should be at, or very close to, the amount the property would sell for if placed on the open market. The State Board of Equalization requires the overall level of assessment to be between 90% and 105% of market value. Assessors in Carver County consistently meet this standard.
- **Notification** - A Valuation Notice is mailed each spring to every property owner in Carver County. The assessment on January 2nd forms the basis for the following year's real estate taxes. That is, the value and classification set by the Assessor on January 2, 2018, is used to calculate the taxes payable in the year 2019.

Homestead Market Value Exclusion

- A portion of homestead market value is excluded from taxation.
- The exclusion equals 40% of the first \$76,000 in market value. It is reduced by 9% of the market value over \$76,000 until it hits \$0 around \$413,800 of market value.

Other Market Value Exclusions

- Plat Law
- Homestead for Blind OR Totally & Permanently Disabled
- Homestead Property Damaged by Mold
- Lead Paint Valuation Reduction
- Market Value Exclusion for Disabled Veterans

Property Tax Programs

The programs listed below help reduce property taxes for various types of property and owners across Minnesota

- 2C Managed Forest
- Green Acres
- Open Space
- Property Tax Refund
- Rural Preserve
- Senior Citizen Property Tax Deferral
- Ag Preserve
- School Building Bond Agricultural Credit

Please contact the Carver County Assessor's office at (952)361-1960 to determine eligibility.

The Exclusion and Property Tax Program information above was obtained from the Minnesota Dept. of Revenue.

Determining Property Taxes: Who Does What?

State Legislature

- Defines tax calculation formulas
- Defines property classifications and class rates which determine how the tax burden is spread between different types of property
- Provides local government and education aids to taxing districts

Assessor

- Locates the property to be taxed, estimates its market value, and classifies it according to its use. Subtracts reductions under the platted vacant land, green acres, open space, rural preserve, and "This Old House" laws from the estimated market value to arrive at the taxable market value
- Prepares Valuation Notices for all types of property to be mailed in March of each year
- Calculates the tax capacity for each parcel of property
- Certifies Assessor's abstract of values to the Property Tax, Elections & License Centers Dept.

Taxing Districts (County, Cities, Townships, Schools, Special Taxing Districts)

- Determine the services (such as schools, street maintenance, fire, and police protection) to be provided in the coming year
- Prepare their budgets and figure the cost of those services and determine what portion must come from property taxes (levy)
- Send proposed levy amounts to the Property Tax, Elections & License Centers Dept. by September 15 or 30
- Hold public hearings on the proposed budget and levy
- Certifies special assessments to be added to tax rolls to the Property Tax, Elections & License Centers Dept. by November 30
- Send final levy to the Property Tax, Elections & License Centers Dept. by December 28-29

Property Tax, Elections & License Centers

For proposed taxes:

- Calculates tax increment financing (TIF) captured value and percentages
- Calculates fiscal disparities and coordinates tables with Administrative Auditor (Anoka County) and Department of Revenue
- Adjusts tax capacity for tax increment financing (TIF) and fiscal disparities
- Calculates proposed tax rates for each taxing district by dividing its proposed levy by its taxable value
- Calculates the amount of each property owner's proposed tax
- Prepares Proposed Property Tax notice to be mailed by November 24
- Maintains taxing parcels based upon recorded documents name/address/legal descriptions for taxing purposes

For final taxes due:

- Calculates tax increment financing (TIF) captured value and percentages
- Calculates fiscal disparities and coordinates tables with Administrative Auditor (Anoka County) and Department of Revenue
- Adjusts tax capacity for tax increment financing (TIF) and fiscal disparities
- Calculates final tax rates for each taxing district by dividing its final levy by its taxable value
- Calculates the amount of each property owner's tax & credits
- Adds Special Assessments to the tax statements as certified by municipalities
- Prepares tax statements to be mailed by March 31
- Provides property tax data for website, GIS, and public inquiries
- Collects prepaid, current year and delinquent property taxes
- Collects mail, escrow, in person and online tax payments
- As tax dollars are collected, prepares settlements of money to taxing districts. Determines settlement amounts for current year & delinquent taxes collected and disperses settlement dollars to taxing districts

Payable 2018 Values by Taxing Authority

Taxing Authority	Taxable Market Value	Referendum Market Value	Tax Capacity (before adj.)	TIF Capt'd Tax Capacity	Fiscal Contribution Tax Capacity	Adjusted Tax Capacity	Distribution Tax Capacity	Fiscal Distribution Dollars
Benton	207,150,800	91,825,800	1,762,205	-	87,501	1,674,704	35,872	4,096
Camden	204,527,200	96,113,900	1,691,267	-	51,652	1,639,615	57,571	11,671
Dahlgren	303,490,200	187,247,500	2,818,011	-	147,339	2,670,672	72,371	7,387
Hancock	95,469,800	28,828,400	693,161	-	5,537	687,624	14,049	2,024
Hollywood	224,125,400	103,680,200	1,822,980	-	58,177	1,764,803	57,947	9,832
Laketown	313,111,900	243,233,000	3,096,143	-	70,420	3,025,723	184,503	29,626
San Francisco	170,651,800	111,811,600	1,541,928	-	6,958	1,534,970	50,923	10,273
Waconia	250,034,400	169,342,600	2,365,314	-	86,721	2,278,593	72,747	8,932
Watertown	270,561,200	175,640,300	2,583,606	-	130,494	2,453,112	68,107	11,060
Young America	187,811,100	81,439,200	1,649,744	-	57,682	1,592,062	29,852	5,080
Cities								
Carver	443,149,000	446,629,100	4,672,154	202,251	169,302	4,300,601	642,187	318,364
Chanhausen	4,039,033,500	4,069,347,000	46,566,282	-	3,540,115	43,026,167	2,092,630	499,100
Chaska	2,709,319,900	2,745,882,400	31,991,694	973,689	3,096,739	27,921,266	3,595,500	988,607
Cologne	151,611,500	157,856,700	1,622,681	-	73,266	1,549,415	272,428	189,889
Hamburg	28,263,200	32,217,500	303,812	-	15,516	288,296	144,743	189,471
Mayer	155,087,000	165,460,900	1,655,214	-	75,009	1,580,205	360,729	192,223
New Germany	27,205,400	28,369,200	299,103	-	22,201	276,902	95,325	94,282
Norwood Young America	252,684,500	272,669,600	2,979,935	184,976	299,951	2,495,008	772,380	556,774
Victoria	1,374,683,100	1,384,379,800	14,552,291	244,966	221,014	14,086,311	794,331	248,262
Waconia	1,288,397,100	1,324,994,500	14,741,704	160,822	1,281,483	13,299,399	1,589,413	839,283
Watertown	275,682,800	295,747,500	2,981,135	-	139,770	2,841,365	873,851	528,475
School Districts								
SD # 108	996,930,100	701,921,000	9,605,828	184,976	544,244	8,876,608	1,297,676	342,864
SD # 110	2,123,775,400	1,923,626,000	22,800,862	279,894	1,605,720	20,915,248	2,003,252	860,857
SD # 111	879,835,700	712,297,500	8,512,224	-	317,029	8,195,195	1,353,315	726,379
SD # 112	7,348,322,600	7,318,857,100	84,460,958	1,301,834	7,055,604	76,103,520	6,300,166	3,783,884
SD # 276	1,488,805,900	1,494,083,000	15,897,169	-	105,460	15,791,709	891,497	443,501
SD # 424	504,700	133,800	5,132	-	82	5,050	45	13
SD # 716	124,899,900	58,535,900	1,036,581	-	5,510	1,031,071	29,691	13,166
SD # 2687	6,656,200	2,164,600	47,347	-	-	47,347	1,572	799
SD # 2859	2,320,300	1,097,800	24,263	-	3,198	21,065	245	63
Carver County Watersheds								
#1 Lower Minnesota (060)	604,714,900	616,206,600	6,949,351	131,791	577,409	6,240,151	750,515	5,074
#2 Riley Purgatory (064)	3,144,453,800	3,174,961,600	36,626,098	-	3,153,378	33,472,720	1,630,858	32,616
#3 Minnehaha Creek (062)	2,309,744,600	2,290,888,100	24,455,249	244,966	361,584	23,848,699	1,347,873	25,367
#4 Buffalo Creek (005)	18,064,800	5,965,800	154,495	-	1,064	153,431	3,205	58
CCWMO (067)	6,895,072,700	6,124,694,600	74,205,171	1,389,947	5,543,412	67,271,812	8,145,008	74,844

Payable 2018 Values by Taxing Authority

Taxing Authority	Taxable Market Value	Referendum Market Value	Tax Capacity (before adj.)	TIF Capt'd Tax Capacity	Fiscal Contribution Tax Capacity	Adjusted Tax Capacity	Distribution Tax Capacity	Fiscal Distribution Dollars
Miscellaneous:								
Met Council	12,972,050,800	12,212,716,700	142,390,364	1,766,704	9,636,847	130,986,813	11,877,459	104,140
Transit Dist - Chan & Chaska	6,748,353,400	6,815,229,400	78,557,976	973,689	6,636,854	70,947,433	5,688,130	84,404
Mosquito Control	12,972,050,800	12,212,716,700	142,390,364	1,766,704	9,636,847	130,986,813	11,877,459	56,207
Carver County CDA	12,972,050,800	12,212,716,700	142,390,364	1,766,704	9,636,847	130,986,813	11,877,459	205,615
Carver Co Rail Authority	12,972,050,800	12,212,716,700	142,390,364	1,766,704	9,636,847	130,986,813	11,877,459	12,457
Chaska EDA	2,709,319,900	2,745,882,400	31,991,694	973,689	3,096,739	27,921,266	3,595,500	55,982
NYA EDA	252,684,500	272,669,600	2,979,935	184,976	299,951	2,495,008	772,380	12,021
Victoria EDA	1,374,683,100	1,384,379,800	14,552,291	244,966	221,014	14,086,311	794,331	11,164
Watertown EDA	275,682,800	295,747,500	2,981,135	-	139,770	2,841,365	873,851	11,698
County	12,972,050,800	12,212,716,700	142,390,364	1,766,704	9,636,847	130,986,813	11,877,459	4,613,705

Above numbers reflect Carver County Values & FD Dollars only.

NOTES:

The numbers above and on the previous page reflect Carver County values and FD Dollars only.

The Adjusted Tax Capacity (TC) is the value used to calculate tax rates (Total Tax Capacity less deductions for tax increment financing (TIF) and fiscal disparity contribution.) If the taxing authority encompasses multiple counties (cross county), the adjusted tax capacity received from the other counties is included in tax rate calculation.

Referenda Market Value, which differs from estimated market value and taxable market value, is used to calculate MV Referenda Rate.

County-Wide Districts:

Carver County, Metropolitan Council, Mosquito Control, Carver County CDA, and Carver Co Rail Authority are applicable to all cities/townships.

Municipality-Wide Districts:

Transit District applies only to the cities of Chanhassen and Chaska.

Chaska EDA applies only to city of Chaska.

NYA EDA applies only to city of Norwood Young America.

Victoria EDA applies only to city of Victoria.

Watertown EDA applies only to city of Watertown.

Cross County Taxing Authorities:

City of Chanhassen and all school districts except Eastern Carver County (112)

A Taxing District's tax rate is calculated by dividing the amount it needs to collect through property taxes (levy) by its Adjusted Tax Capacity. There are two types of tax rates. The tax capacity rate is expressed as a percentage of adjusted tax capacity. The market value referenda rate is expressed as a percentage of market value.

The total tax capacity rate for a parcel of property is determined by adding together the tax rates for the county, municipality, school district, and special taxing districts under whose jurisdiction the property is located.

Final Levy Comparisons

TOWNSHIPS		FINAL 2017 Levy	FINAL 2018 Levy	TOTAL LEVY % CHANGE
Benton		\$ 193,000	\$ 225,000	16.580%
Camden	Proper	\$ 250,000	\$ 240,000	-4.000%
	New Germany Fire	\$ 36,900	\$ 36,000	-2.439%
	NYA Fire	\$ 25,000	\$ 17,000	-32.000%
	Mayer Fire	\$ 16,000	\$ 17,000	6.250%
	Plato Fire	\$ 2,100	\$ 2,000	-4.762%
Dahlgren		\$ 275,000	\$ 300,000	9.091%
Hancock		\$ 100,000	\$ 100,000	0.000%
Hollywood		\$ 300,000	\$ 320,000	6.667%
Laketown		\$ 490,000	\$ 500,000	2.041%
San Francisco	Proper	\$ 251,500	\$ 251,500	0.000%
	Carver Fire	\$ 40,000	\$ 54,000	35.000%
	Belle Plaine Fire	\$ 14,000	\$ 20,000	42.857%
Waconia		\$ 272,000	\$ 272,000	0.000%
Watertown		\$ 373,000	\$ 373,000	0.000%
Young America	Proper	\$ 200,000	\$ 200,000	0.000%
	NYA Fire	\$ 35,000	\$ 35,000	0.000%
	Plato Fire	\$ 3,000	\$ 3,000	0.000%
	Hamburg Fire	\$ 30,000	\$ 30,000	0.000%
TOWNSHIP TOTAL		\$ 2,906,500	\$ 2,995,500	3.062%

CITIES		FINAL 2017 Levy	FINAL 2018 Levy	TOTAL LEVY % CHANGE
Carver		\$ 2,169,614	\$ 2,369,873	9.230%
Chanhasen		\$ 10,343,169	\$ 10,452,571	1.058%
	Chanhasen EMV	\$ 451,952	\$ 461,297	2.068%
Chaska		\$ 7,944,610	\$ 8,581,604	8.018%
Cologne		\$ 1,176,349	\$ 1,242,746	5.644%
Hamburg		\$ 463,197	\$ 486,994	5.138%
Mayer		\$ 952,000	\$ 991,873	4.188%
New Germany		\$ 352,530	\$ 365,777	3.758%
Norwood Young America		\$ 2,133,482	\$ 2,349,099	10.106%
	Norwood Debt-EMV based	\$ 17,955	\$ 17,482	-2.634%
Victoria		\$ 4,179,000	\$ 4,659,500	11.498%
Waconia		\$ 7,225,677	\$ 7,866,135	8.864%
Watertown		\$ 2,108,065	\$ 2,218,891	5.257%
CITY TOTAL		\$ 39,517,600	\$ 42,063,842	6.443%

SCHOOLS		FINAL 2017 Levy	FINAL 2018 Levy	TOTAL LEVY % CHANGE
School 108	- TC Based	\$ 1,855,851	\$ 1,894,891	2.104%
	- EMV Based	\$ 760,462	\$ 892,035	17.302%
School 110	- TC Based	\$ 8,201,976	\$ 9,313,264	13.549%
	- EMV Based	\$ 3,066,287	\$ 3,111,124	1.462%
School 111	- TC Based	\$ 5,238,621	\$ 5,667,438	8.186%
	- EMV Based	\$ 1,217,350	\$ 1,342,769	10.303%
School 112	- TC Based	\$ 28,341,230	\$ 28,082,756	-0.912%
	- EMV Based	\$ 17,685,487	\$ 18,356,491	3.794%
SCHOOL TOTAL		\$ 66,367,264	\$ 68,660,768	3.456%

Final Levy Comparisons

COUNTY	FINAL 2017 Levy	FINAL 2018 Levy	TOTAL LEVY % CHANGE
County	\$ 51,649,500	\$ 53,649,500	3.872%
Carver County CDA (fka HRA)	\$ 2,297,989	\$ 2,353,701	2.424%
Carver County Rail Authority	\$ 140,000	\$ 162,000	15.714%
COUNTY TOTAL	\$ 54,087,489	\$ 56,165,201	3.841%

COUNTY WATERSHED DISTRICT	FINAL 2017 Levy	FINAL 2018 Levy	TOTAL LEVY % CHANGE
Carver County WMO	\$ 643,933	\$ 725,156	12.614%
COUNTY WS DISTRICT TOTAL	\$ 643,933	\$ 725,156	12.614%

MISC DISTRICTS	FINAL 2017 Levy	FINAL 2018 Levy	TOTAL LEVY % CHANGE
Met Council	\$ 1,169,770	\$ 1,187,074	1.479%
Met Transit District	\$ 1,062,760	\$ 1,053,734	-0.849%
Mosquito Control	\$ 629,609	\$ 640,478	1.726%
Chaska City EDA	\$ 451,796	\$ 475,741	5.300%
NYA City EDA	\$ 46,299	\$ 47,284	2.127%
Victoria EDA	\$ 188,000	\$ 188,000	0.000%
Watertown EDA	\$ 47,349	\$ 50,062	5.730%
Lower MN WS #1	\$ 43,159	\$ 42,114	-2.421%
Riley Purg WS #2	\$ 657,867	\$ 788,372	19.838%
Minnehaha Crk WS #3	\$ 434,950	\$ 429,227	-1.316%
Buffalo Crk WS #4	\$ 2,823	\$ 3,025	7.156%
MISC DISTRICT TOTAL	\$ 4,734,382	\$ 4,905,111	3.606%
GRAND TOTAL	\$ 168,257,168	\$ 175,515,578	4.314%

NOTE: Levies have been reduced by Local Government Aid.

Final levies approved by cities, county, school districts, and special taxing districts must be certified to the Property Tax, Elections & License Centers Department on or before five business days after December 20th.

Levy increases may be directly related to spending, loss of state aids, or a combination of both.

A township must certify the levy adopted by the township board to the County Auditor by September 15th. If the township board modifies the levy at a special township meeting after September 15th, they must recertify their levy to the Property Tax, Elections & License Centers Department on or before five business days after December 20th.

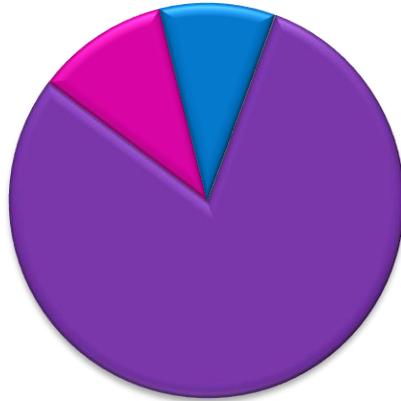
Carver County Top 25 Taxpayers - Payable 2018

Taxpayer		Net Tax Amount	Estimated Market Value	Net Tax Capacity	Property Classification
1	Northern States Power Co	2,282,594.00	68,509,700.00	1,365,112.00	3A Commercial/Industrial/Public Utility 2ANHGA Ag Non Hstd - Non HGA 3APU - Public Utility Machinery
2	CenterPoint Energy Minnegasco	1,841,730.00	52,653,400.00	1,052,318.00	3A Commercial/Industrial/Public Utility
3	Target Corp	1,059,484.47	30,193,900.00	601,628.00	3A Commercial/Industrial/Public Utility
4	LTF Real Estate	844,860.00	24,497,400.00	489,198.00	3A Commercial/Industrial/Public Utility
5	United Healthcare Services Inc	830,581.00	23,919,700.00	476,894.00	3A Commercial/Industrial/Public Utility
6	Istar Minnesota LLC	761,041.98	22,180,200.00	441,354.00	3A Commercial/Industrial/Public Utility
7	SGO MN West Village LLC	732,830.68	21,417,900.00	425,358.00	3A Commercial/Industrial/Public Utility
8	Ridgeview Real Estate LLC	670,702.00	18,288,500.00	365,020.00	3A Commercial/Industrial/Public Utility
9	MFF Mortgage Borrower 14 LLC	659,724.00	17,783,000.00	354,910.00	3A Commercial/Industrial/Public Utility
10	Aurora Investments LLC	633,244.00	19,438,800.00	370,976.00	3A Commercial/Industrial/Public Utility 2ANHGA Ag Non Hstd - Non HGA 5E Exempt Properties
11	Northern Natural Gas Co	605,245.00	18,828,400.00	375,390.00	3A Commercial/Industrial/Public Utility 3APU - Public Utility Machinery
12	Rosemount Inc	521,056.00	15,129,100.00	301,832.00	3A Commercial/Industrial/Public Utility
13	Lakeview Clinic Bldg Corp	510,694.00	14,314,000.00	283,280.00	3A Commercial/Industrial/Public Utility
14	Hazeltine Natl Golf Club	500,502.33	17,403,400.00	305,798.00	3A Commercial/Industrial/Public Utility 2ANHGA Ag Non Hstd - Non HGA 4B4 - Res Non Hstd - Land Only
15	Great River Energy	495,296.00	17,486,900.00	348,988.00	3A Commercial/Industrial/Public Utility 3APU - Public Utility Machinery 3AOTHERPP-All other comm/ind personal property
16	Ilex Group Inc	490,136.00	13,921,300.00	270,176.00	3A Commercial/Industrial/Public Utility
17	Ameriprise Financial Inc	480,260.00	16,185,100.00	290,234.00	3A Commercial/Industrial/Public Utility 2ANHGA Ag Non Hstd - Non HGA 2B - Rural Vacant Land/Non-Productive - Non Hstd 4B4 - Res Non Hstd - Land Only
18	Via West Inc	422,428.00	12,164,500.00	242,540.00	3A Commercial/Industrial/Public Utility
19	Aurora -Chaska Medical LLC	406,547.28	26,611,800.00	233,434.00	5E Exempt Properties
20	Market Square Assoc LTD Ptrsh	348,548.54	10,138,100.00	202,012.00	3A Commercial/Industrial/Public Utility
21	FSI International Inc	347,742.00	10,023,300.00	199,716.00	3A Commercial/Industrial/Public Utility
22	Chaska Heights Senior Living LLC	346,094.00	22,356,100.00	279,451.00	4A-Rental/Res Non-Hstd 4 or more unit
23	Ridgeview 212 N Addition LLC	333,228.54	9,607,200.00	191,394.00	3A Commercial/Industrial/Public Utility
24	DOC-300 Lake Drive East MOB LLC	329,290.00	9,580,900.00	190,868.00	3A Commercial/Industrial/Public Utility
25	James Campbell Company LLC	328,680.00	9,563,300.00	190,516.00	3A Commercial/Industrial/Public Utility

NOTE: This list is ranked by taxes paid and shows the values/capacities/taxes as originally billed. It does not reflect Special Assessments, adjustments, or collections.

Composition of Carver County Tax Base – Payable 2018

Taxable Market Value



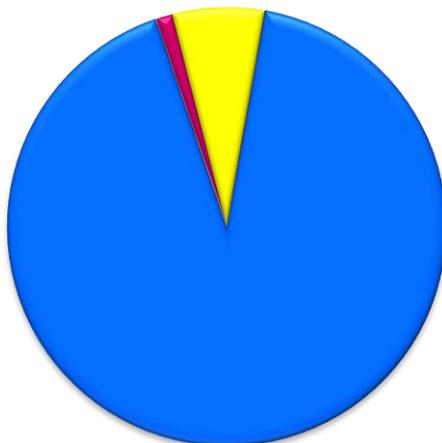
- 79.70% - Residential
- 10.85% - Commercial & Industrial
- 9.45% - Agricultural

Net Tax Capacity



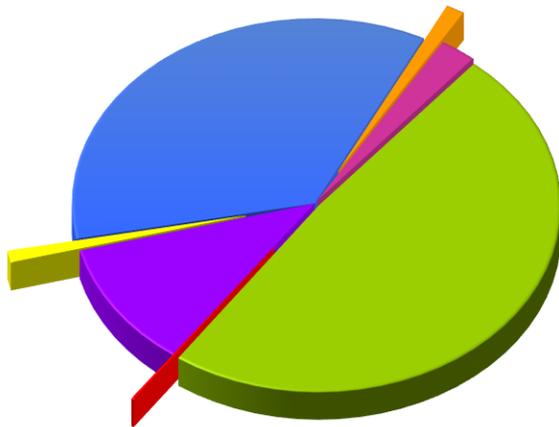
- 74.62% - Residential
- 6.19% - Agricultural
- 19.19% - Commercial & Industrial

Taxable Tax Capacity



- 91.99% - Taxable Value
- 1.24% - TIF Captured Value
- 6.77% - FD Contribution Value

2018 Carver County Revenues



- 48.67% - Taxes
- 0.17% - Fines
- 10.98% - Fees
- 1.03% - Licenses
- 35.47% - Intergovernmental
- 1.24% - Investment Earnings
- 2.44% - Other Revenues

Fiscal Disparity Distribution Dollars are 7.58% of Taxes.

2018 Carver County Expenditures



- 17.75% - General Government
- 17.31% - Public Safety
- 21.24% - Community Social Services
- 1.77% - Public Health
- 4.55% - Culture & Recreation
- 3.40% - Conservation of Natural Resources
- 4.04% - Debt Service
- 25.18% - Highway and Streets
- 3.22% - Capital Outlay
- 1.54% - Transfers to Other Funds

Information courtesy of Carver County Finance Department.
 Questions or concerns (952) 361-1506.

Where Your Tax Dollar Goes



Twp/City
23¢

County
29¢

Schools
38¢

TIF Other
1¢ 9¢

Hazardous & Solid Waste Fee

Carver County tax statements include a Hazardous & Solid Waste Fee to fund local environmental programs. This fee is charged only to properties with buildings, and is shown in the "Special Assessment" line of the tax statement.

The fee is recommended by the Carver County Public Services Division and reviewed yearly by the Carver County Board of Commissioners to determine funding needs. The fee was increased to \$30 from \$25 per household for payable 2018 taxes. Commercial and industrial properties vary by size and classification.

The Hazardous & Solid Waste Fee supports activities such as the Carver County Environmental Center, illegal dump cleanup, rural recycling programs, and many other waste related programs. The property taxes calculated for Pay 2018 (including mobile homes) will generate approximately \$1,277,532 from this fee, which will be used in the following program areas:



- 35% - Household Hazardous Waste
- 5% - Complaint/Illegal Dump
- 35% - Recycling/Composting
- 10% - Education
- 5% - Hazardous Waste Regulation
- 10% - Administration

Approximate expenditures. Information courtesy of Carver County Environmental Services Department. Questions or concerns (952) 361-1800.

Final Tax Rate Comparison by Taxing Authority

TOWNSHIPS		Final Pay 2016	Final Pay 2017	Final Pay 2018	2017/2018 % Change
Benton		12.27943340	11.41884665	13.19062950	15.52%
Camden	Proper	9.37618519	15.36165800	14.09007602	-8.28%
	NYA Fire Dist	4.43998317	4.96040694	3.23643541	-34.75%
	New Germany Fire Dist	4.65439842	5.24791487	4.88826382	-6.85%
	Mayer Fire Dist	4.81759263	4.77139847	4.79654826	0.53%
	Plato Fire Dist	2.48028568	2.47087595	2.29349600	-7.18%
Dahlgren		13.98894332	10.20690054	10.95649334	7.34%
Hancock		15.19937566	14.40039534	14.24848462	-1.05%
Hollywood		17.18040772	16.96818464	17.57521942	3.58%
Laketown		16.14400079	16.05713845	15.54583813	-3.18%
San Francisco	Proper	16.85708162	16.60678160	15.86760652	-4.45%
	Carver fire/amb	4.59732310	4.19262020	5.37446328	28.19%
	Belle Plaine fire/amb	2.48381632	2.49819957	3.44690741	37.98%
Waconia		8.06022874	12.27713460	11.54519477	-5.96%
Watertown		16.54575138	16.24035515	14.75432022	-9.15%
Young America	Proper	13.28603769	12.72726917	12.32420596	-3.17%
	NYA Fire Dist	4.26858280	4.08019395	3.98800937	-2.26%
	Hamburg Fire Dist	5.10997536	4.89233009	4.69397682	-4.05%
	Plato Fire Dist	5.08574930	2.98770129	2.82814887	-5.34%

CITIES		Final Pay 2016	Final Pay 2017	Final Pay 2018	2017/2018 % Change
Carver		48.99760180	49.57496237	47.70286754	-3.78%
Chanhassen	Rural	18.68626024	18.23468516	17.25454329	-5.38%
	Urban	24.25249158	23.85464133	22.66614244	-4.98%
	RMV Based	0.01176602	0.01147773	0.01113466	-2.99%
Chaska	Annex	23.24538226	27.56404099	27.23423503	-1.20%
	Rural	18.28288493	22.05123279	24.51081153	11.15%
	Urban	26.11840704	27.56404099	27.23423503	-1.20%
Cologne		70.96202734	69.70240862	67.95190441	-2.51%
Hamburg		128.99300768	130.90193394	103.20053000	-21.16%
Mayer	Rural	37.54787946	31.85150939	26.75858867	-15.99%
	Urban	58.91075591	53.29373158	50.61197991	-5.03%
New Germany	Rural	38.66329699	34.77304362	33.65368380	-3.22%
	Urban	111.29449426	99.88702106	98.75023906	-1.14%
Norwood Young America		66.35971680	72.08549590	71.83644297	-0.35%
	Norwood Debt-RMV based	0.01868826	0.01770741	0.01568245	-11.44%
Victoria	Rural	16.05205140	16.37017687	16.08829661	-1.72%
	Urban	31.52038584	31.43165635	31.49540889	0.20%
Waconia		49.26702882	52.80459811	52.83585366	0.06%
Watertown	Rural	39.04994610	39.78520705	38.57437010	-3.04%
	Urban	58.97122934	60.49914589	59.54859733	-1.57%

Final Tax Rate Comparison by Taxing Authority

SCHOOL DISTRICTS	Final Pay 2016	Final Pay 2017	Final Pay 2018	2017/2018 % Change
#108	17.76056948	18.82641129	17.96146138	-4.59%
RMV Based	0.10252311	0.09959582	0.11074651	11.20%
#110	33.23252444	31.23480145	33.49291051	7.23%
RMV Based	0.12538620	0.12564365	0.11856463	-5.63%
#111	45.53697036	43.52417382	44.08530846	1.29%
RMV Based	0.12293410	0.12127788	0.12422166	2.43%
#112	39.24546036	37.00548004	33.83738096	-8.56%
RMV Based	0.25671210	0.23815077	0.23096398	-3.02%
#276	22.88700000	22.77000000	23.13300000	1.59%
RMV Based	0.30072000	0.29966000	0.30308000	1.14%
#424	13.77600000	11.32900000	10.65000000	-5.99%
RMV Based	0.30308000	0.25301000	0.24522000	-3.08%
#716	35.55688309	35.47789362	36.36239564	2.49%
RMV Based	0.12624316	0.11595448	0.11777622	1.57%
#2687	44.04700000	41.02900000	39.51600000	-3.69%
RMV Based	0.14521000	0.13175000	0.11598000	-11.97%
#2859	18.58500000	17.36200000	16.65700000	-4.06%
RMV Based	0.15064000	0.14713000	0.14715000	0.01%
COUNTY RATES	Final Pay 2016	Final Pay 2017	Final Pay 2018	2017/2018 % Change
Carver County	38.88032906	38.85082146	37.43567297	-3.64%
Carver County CDA	1.70126632	1.73113535	1.63992538	-5.27%
Carver County Rail Authority	0.10969584	0.10491184	0.11416645	8.82%
MISC DISTRICTS	Final Pay 2016	Final Pay 2017	Final Pay 2018	2017/2018 % Change
Met Council	0.91420983	0.87681424	0.82675038	-5.71%
Met Transit District- Chanhassen & Chaska	1.48953000	1.48387944	1.36626507	-7.93%
Mosquito Control	0.47813235	0.47320382	0.44605329	-5.74%
Chaska City EDA	1.51921280	1.55701988	1.50336664	-3.45%
Norwood Young America EDA	1.46326463	1.55636679	1.41334216	-9.19%
Victoria EDA	1.39554706	1.40554506	1.25537481	-10.68%
Watertown EDA	1.38662884	1.33863211	1.35019612	0.86%
WS#1 Lower MN (060)	0.62232972	0.67617912	0.59357537	-12.22%
WS#2 Riley Purg (064)	1.83355034	1.99992347	2.25782667	12.90%
WS#3 Minnehaha (062)	1.77126823	1.88180043	1.69342570	-10.01%
WS#4 Buffalo Creek (005)	0.83261011	1.80522197	1.93376827	7.12%
Carver County WMO (067)	0.91218242	0.91891035	0.96669315	5.20%
Fiscal Disparity Rate	150.262	150.049	145.095	-3.30%
Ag. Preserve Rate	78.000	81.000	82.000	1.23%
State General Tax Rate (Commercial)	48.641	45.802	43.865	-4.23%
State General Tax Rate (Seasonal Rec)	21.167	20.845	20.779	-0.32%

(Applicable to regular tax capacity of Commercial, Industrial, Pub Utilities, Railroads, Personal Property, & Seasonal Rec classifications)

All rates are Tax Capacity based unless otherwise noted.

Rates shown are before reduction of DRA (Disparity Reduction Aid) rates, if applicable.

Payable 2018 Final Tax Rate by Taxing Authority Group

* Districts receive Disparity Reduction Aid and have been adjusted.

Taxing Authority Group	Township/City	Fire District	School	Watershed	Tax Capacity Rate	Referendum Market Value Rate
101	Benton Twp		108	067	72.58135250%	0.11074651%
102			110	067	88.11280163%	0.11856463%
201*	Camden Twp	NYA	108	067	76.71723443%	0.11074651%
202*		NG	108	005	79.33613796%	0.11074651%
203		NG	110	067	93.90051197%	0.11856463%
204*		MAY	111	067	103.73401633%	0.12422166%
205		NG	424	005	72.02467658%	0.24522000%
206		NYA	108	067	76.71723443%	0.11074651%
207		NG	108	067	78.36906284%	0.11074651%
208		MAY	110	067	93.80879641%	0.11856463%
209		MAY	108	067	78.27734728%	0.11074651%
210		PTO	108	067	75.77429502%	0.11074651%
401	Dahlgren Twp		108	067	70.34721634%	0.11074651%
402			110	067	85.87866547%	0.11856463%
403			112	067	86.22313592%	0.23096398%
501	Hancock Twp		108	067	73.63920762%	0.11074651%
503			110	067	89.17065675%	0.11856463%
508			716	067	92.04014188%	0.11777622%
601	Hollywood Twp		110	067	92.49739155%	0.11856463%
602			111	067	103.08978950%	0.12422166%
603			2687	067	98.52048104%	0.11598000%
701	Laketown Twp		110	067	90.46801026%	0.11856463%
702			110	062	91.19474281%	0.11856463%
703			112	067	90.81248071%	0.23096398%
704			112	062	91.53921326%	0.23096398%
801	San Francisco Twp	BPFIRE	110	067	94.23668606%	0.11856463%
802		CARVFR	112	067	96.50871238%	0.23096398%
804		CARVFR	716	067	99.03372706%	0.11777622%
805		BPFIRE	716	067	97.10617119%	0.11777622%
901	Waconia Twp		108	067	70.93591777%	0.11074651%
902			110	067	86.46736690%	0.11856463%
904			111	067	97.05976485%	0.12422166%
1001	Watertown Twp		110	067	89.67649235%	0.11856463%
1002			110	062	90.40322490%	0.11856463%
1003			111	067	100.26889030%	0.12422166%

Payable 2018 Final Tax Rate by Taxing Authority Group

* Districts receive Disparity Reduction Aid and have been adjusted.

Taxing Authority Group	Township/City	Fire District	School	Watershed	Tax Capacity Rate	Referendum Market Value Rate	
1101	Young America Twp	NYA	108	067	75.70293833%	0.11074651%	
1102		HBG	108	005	77.37598090%	0.11074651%	
1103		PTO	2859	067	73.23861645%	0.14715000%	
1108		HBG	108	067	76.40890578%	0.11074651%	
1109		PTO	108	067	74.54307783%	0.11074651%	
2001*	Carver		112	067	122.96526570%	0.23096398%	
2002*			112	060	122.55575957%	0.23096398%	
2501	Chanhassen		112	067	99.29905009%	0.24209864%	
2504			112	060	98.92593231%	0.24209864%	
2505		Rural	112	060	93.51433316%	0.24209864%	
2506			112	064	100.59018361%	0.24209864%	
2508		Rural	112	064	95.17858446%	0.24209864%	
2510			112	062	100.02578264%	0.24209864%	
2512			276	064	89.88580265%	0.31421466%	
2515			276	062	89.32140168%	0.31421466%	
3001	Chaska		112	067	105.37050932%	0.23096398%	
3003		Rural	112	067	102.64708582%	0.23096398%	
3005			112	060	104.99739154%	0.23096398%	
3006		Rural	112	060	102.27396804%	0.23096398%	
3007			112	062	106.09724187%	0.23096398%	
3011			112	064	106.66164284%	0.23096398%	
3013		Annex	112	067	105.37050932%	0.23096398%	
4001	Cologne		108	067	127.34262741%	0.11074651%	
4501*	Hamburg		108	067	161.97556635%	0.11074651%	
5001*	Mayer		111	067	136.02915352%	0.12422166%	
5002		Rural	111	067	112.27315875%	0.12422166%	
5003			111	067	136.12654999%	0.12422166%	
5004			110	067	125.53415204%	0.11856463%	
5501	New Germany		110	067	173.67241119%	0.11856463%	
5502		Rural	110	067	108.57585593%	0.11856463%	
6001	NYA		108	067	132.64050813%	0.12642896%	
9501			108	067	132.64050813%	0.11074651%	
6501	Victoria		110	062	108.39968838%	0.11856463%	
6502		Rural	110	062	92.99257610%	0.11856463%	
6503			112	062	108.74415883%	0.23096398%	
6504		Rural	112	062	93.33704655%	0.23096398%	
6506			276	062	98.03977787%	0.30308000%	
6508		Rural	112	067	92.61031400%	0.23096398%	
6509			112	067	108.01742628%	0.23096398%	
7501*		Waconia		110	067	127.75205559%	0.11856463%
8501		Watertown		111	067	146.41336353%	0.12422166%
8502	Rural		111	067	125.43913630%	0.12422166%	

Delinquent Property Taxes

Real Estate taxes not paid by the due date will accrue penalty on the late tax amount. Penalty on the unpaid tax amount increases on the first of each month. Penalty rates are set by State Legislators and are listed on the back of the tax statement.

Unpaid taxes are considered to be delinquent on January 2nd of the following year. At that point the penalty rate increases for the final time and interest is also imposed on the unpaid tax, penalty, and fees. For Real Estate property the current maximum penalty rate is either 10% or 14% depending on classification. The current interest rate is 10% per year. The interest rate is set by State Legislators and increases monthly.

Each year the County starts delinquent tax proceedings against newly delinquent real estate properties. Around February 15th, the property owner is notified of this action in two ways:

1. A letter is mailed to affected property owners
2. A list of all affected properties is published for two non-consecutive weeks in the official county newspaper. The newspaper is designated by the County Board. This is known as the Delinquent Tax List. It includes the parcel number, owner name, property description, and tax and penalty amount due.

A delinquency fee is imposed on parcels to cover the costs of publication and notification. The current fee is \$30 per parcel.

Payments may have been received after the list was published, so call or check online to verify if taxes have been paid. Partial payments are accepted for delinquent property taxes, but, unless paid in full, will not stop forfeiture proceedings.

The first year of delinquency is when the tax forfeiture process begins. Property owners have three years to pay all delinquent taxes and redeem the property. (This was changed in 2013. Previously, owners of homesteads/cabins, or property located in a township had five years to pay all delinquent taxes and redeem the property, and only non-homestead property in a city had a three year redemption period.)

If taxes are not paid by the end of the redemption period, the property will forfeit to the State of Minnesota in Trust. The County mails to the taxpayer a courtesy notice in the year that forfeiture will take place; this is typically processed in March. The formal process for notification of pending forfeiture action usually begins in May and is provided to the taxpayer in the following four ways:

1. The **Expiration of Redemption** list is posted outside the office of the Property Tax, Elections & License Centers Dept. and available for public inspection.
2. A list of all affected parcels scheduled to forfeit is published in the official county newspaper for two consecutive weeks. This is known as the **Expiration of Redemption** list.
3. A **Notice of Expiration of Redemption** is sent by certified mail to affected property owners.
4. The Sheriff serves a copy of the **Notice of Expiration of Redemption** to the occupant of non-vacant properties.

The redemption period expires 60 days after the date the Sheriff certifies that papers were served. In order to avoid forfeiture, payment in full of the delinquent tax must be in our office before the redemption period expires.

For more information regarding the delinquency process, please contact Property Tax, Elections & License Centers at (952) 361-1910. For more information regarding the tax forfeiture process, please contact Land Records at (952) 361-1930.

Tax Increment Financing

Tax Increment Financing (TIF) is a method of financing real estate development costs to promote development, redevelopment, and housing in areas where it would otherwise not occur. TIF authorities such as cities, city or county HRAs, Port Authorities, EDAs, and Rural Development Financing Authorities use TIF revenues to encourage developers to invest in new projects.

TIF in Minnesota is generally used to:

- Redevelop areas occupied with substandard buildings
- Build housing for low-income and moderate income families
- Clean up pollution
- Provide general economic development incentives
- Finance public infrastructure, such as streets, sewer, water, sidewalks, and similar improvements

TIF Districts capture the additional property taxes paid, as a result of new development in the district, to pay part of the development costs. The tax revenue that is generated and collected on the new development is not distributed as provided in general law to the County, School District, City/Township and Special Taxing Districts, but instead is distributed to the TIF Authority that created the district.

When the TIF district is created, the County Auditor certifies the current tax capacity of the properties in the district as the district's "original net tax capacity." As the property in the district increases in value, these increases above the original net tax capacity are "captured." The law refers to this amount as the district's "captured net tax capacity."

The "tax increment" for the district is determined by multiplying the original tax rate by the captured retained net tax capacity. This roughly equals the taxes paid by the captured tax capacity or the increase in taxes that occur as a result of the development.

The above information was obtained from Minnesota Dept. of Revenue Auditor/Treasurer Manual.

Fiscal Disparities

The Fiscal Disparities Program was established in 1968 by a Citizen's League study group and was enacted in 1971 by Minnesota Legislature (M.S. 473F). Due to a court challenge that resulted in a decision by Minnesota District Court and later reversed by the Supreme Court, the fiscal disparities program was not put into place until 1975. The fiscal disparities law provides for 40 percent of the seven-county metropolitan area's growth in commercial and industrial property value since 1971 to be contributed to a metropolitan area property value pool.

The pool of property value contributions is then distributed among all communities in the seven-county area, which includes Carver County. The distribution is based on a community's population and how its per-capita market value of all taxable property ("fiscal capacity") compares with the average for the seven-county area. A community with a below average fiscal capacity receives a somewhat larger distribution from the pool while a community with an above average fiscal capacity receives somewhat less. A community's property tax base excludes its property value contribution to the area pool but includes its property value distribution from the area pool. A percentage of the property tax on each commercial/industrial parcel is based on the seven-county area-wide rate, which is computed annually.

Carver County

“The mission of Carver County is to meet the service requirements and special needs of our residents in a fiscally responsible and caring way. We will plan the county’s growth to preserve its uniqueness and will encourage rural and urban compatibility. We will protect our history while planning for a dynamic future.”

Carver County achieves this mission by using your tax dollars to provide everyday services on behalf of its residents. Some examples of these services are maintaining roads and bridges, providing public safety, social services, public health and environmental services, access to personal records (land, birth, marriage and death), public libraries, license centers, parks and trails, and election administration.

Carver County Community Development Authority

The Carver County Community Development Authority (formerly known as Carver County HRA) was created in 1980. The Board and staff partner with cities, Chamber of Commerce, local businesses and residents to promote Carver County as an exceptional place to live, work and play in the Twin Cities metro area.

The Carver County CDA administers a number of county-wide programs in the areas of single and multi-family housing, foreclosure counseling, rental assistance and economic development.

Above information provided by Carver County CDA. For more information, visit their website: www.carvercda.org or call (952) 448-7715.

Carver County Regional Rail Authority

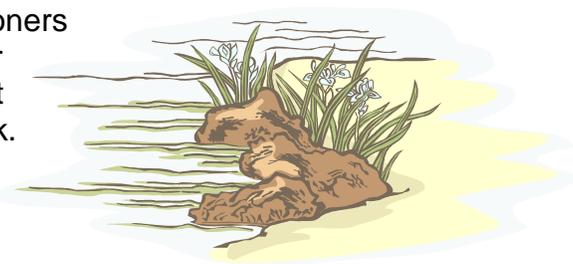
Carver County Regional Rail Authority is governed by a five-member board which oversees designated rail transportation corridors in Carver County. The Board has the power to levy, issue bonds, and enter into contracts. The Authority was established for the preservation and improvement of local rail service. The Authority may purchase abandoned railroad lines within the County to preserve them for long-range plans that may include light rail transportation or to improve the trail system.

Money is used for land stewardship to maintain rail transportation corridors for future transportation uses. Examples include maintaining drainage across railroad corridors, maintaining bridges/trestles, removing vegetation and control of noxious weeds, general clean-up of debris and trash, providing interim use of the rail corridor for trail purposes, and permitting of work within railroad right-of-way for utilities and road crossings. Money may also be used to operate and maintain railroads within Carver County.

Carver County Water Management

In October of 1996, the Board of Water & Soil Resources (BWSR) declared the Carver Creek, Bevens Creek, South Fork Crow River, Chaska Creek and Hazeltine Bavaria Creek Joint Powers Water Management Organizations (WMO's) as "non-implementing" and terminated the organizations. On October 30, 1996, BWSR sent the Carver County Board of Commissioners a letter notifying the Board of its responsibility for water management pursuant to MS 103B.231 Subd. 3(b). The statute requires that the County assume all water management responsibilities in all of the areas of the county that were previously under the Joint Powers WMO's. The statute gives the County all of the authority and responsibility for management / planning, funding, regulation, and implementation / of a water management organization.

The County Board adopted a Water Management Plan for the watersheds in June of 2001. In order to implement the Plan, the Carver County Board of Commissioners started setting a levy for each of the following watersheds for Pay 2001: Bevens Creek, Carver Creek, Crow River, East Chaska Creek, West Chaska Creek, & Pioneer Sarah Creek. Effective Pay 2012 these watersheds were combined and are now known as the Carver County Water Management Organization (CCWMO).



The tax revenues will be used for staff time, engineering, planning, projects, and related purposes within the watershed area.

Above information provided by Carver County Planning & Water Management. Please call (952) 361-1825 for more information.

Buffalo Creek Watershed District

The Buffalo Creek Watershed District was established January 30, 1969, to help alleviate water problems, enhance the livability, maintain and improve the economic well-being of the residents within the district.

The district will continue to strive toward their mission by:

- Serving as a link between residents and government agencies
- Providing a means of financial assistance for the implementation of environmental projects
- Coordinating intergovernmental efforts

The district is located in south-central Minnesota approximately 30 miles west of the Minneapolis-St. Paul metropolitan area. It is the southernmost watershed of the larger South Fork of the Crow River Watershed, which eventually outlets to the Mississippi River near Dayton, MN. There are 5 counties, 6 cities, and 28 townships that are wholly or partially encompassed within the district.

The above information was obtained from Buffalo Creek Watershed website: www.bcwatershed.org. Call (320) 864-4142 for more information.

Lower Minnesota Watershed District

The Lower Minnesota River Watershed District, formed in 1960, encompasses the Minnesota River Valley from Carver, Minnesota to the confluence with the Mississippi River at Historic Fort Snelling. The District boundaries adjoin five watershed districts, four water management organizations, and include portions of fifteen communities in four metropolitan counties.

The District is unique from other watershed districts in that, upon establishment, the District became a legal entity for providing local participation to the U.S. Army Corps of Engineers to construct a navigational channel. With this purpose in mind, a 9-foot navigational channel was developed from the mouth of the Minnesota River to mile 14.7 at Savage, Minnesota. The District is still actively involved with the maintenance of the channel today.

It is the goal of the Lower Minnesota River Watershed District to work with local units of government, private citizens, and local organizations to provide strategic resource evaluation and management.

The above information was obtained from Lower Minnesota River Watershed District website: www.watersheddistrict.org. Call (763) 545-4659 for more information.

Riley Purgatory Bluff Creek Watershed District

The Riley Purgatory Creek Watershed District was created in 1969 as the result of a petition signed by 87 area resident landowners. Bluff Creek was added to the watershed later. The RPBCWD encompasses 50 square miles in surface area surrounding Riley, Purgatory and Bluff Creeks and encompasses many of the lakes and creeks of Minnetonka, Chanhassen, Eden Prairie, Shorewood, Deephaven, Chaska, and Bloomington. RPBCWD monitors the water quality of the following lakes and creeks: Lake Ann, Duck Lake, Hyland Lake, Lotus Lake, Lake Lucy, Mitchell Lake, Red Rock Lake, Rice Marsh Lake, Riley Lake, Round Lake, Staring Lake, Lake Susan, Bluff Creek, Purgatory Creek, and Riley Creek.

Since its beginning, the Watershed District has faithfully carried out its mission of enhancing water quality and protecting residents from flooding. Part of its mission involves monitoring the quality and quantity of district lakes and creeks, reviewing building permits and checking erosion issues in the district.

The above information was obtained from Riley Purgatory Bluff Creek Watershed District website: www.rpbcwd.org. Call (952) 607-6512 for more information.

Minnehaha Creek Watershed District

The Minnehaha Creek Watershed District (MCWD) is a local unit of government responsible for managing and protecting the water resources of the Minnehaha Creek Watershed in parts of Minneapolis, MN and its western suburbs. The district was established in 1967 under the Minnesota Watershed District Act. The district covers approximately 181 square miles that ultimately drains into the Minnehaha Creek and then enters the Mississippi River. The watershed includes natural treasures such as Minnehaha Creek, Lake Minnetonka, The Minneapolis Chain of Lakes and Minnehaha Falls. There are eight major creeks, 129 lakes and thousands of wetlands within the MCWD. The MCWD also includes all or part of 27 cities and 2 townships in Hennepin and Carver Counties.

The Minnehaha Creek Watershed District is committed to a leadership role in protecting, improving and managing the surface waters and affiliated groundwater resources within the district, including their relationships to the ecosystems of which they are an integral part. We achieve our mission through regulation, capital projects, education, cooperative endeavors, and other programs based on sound science, innovative thinking, an informed and engaged constituency, and cost-effective use of public funds.

The above information was obtained from Minnehaha Creek Watershed District website: www.minnehahacreek.org. Call (952) 471-0590 for more information.

Metropolitan Council

The Metropolitan Council was established by the Minnesota Legislature in 1967. The Council provides cost-effective transit and wastewater services, coordinates orderly and economic development, and assists communities as they plan for anticipated growth. The Council serves the seven-county Minneapolis-St. Paul region comprising of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott and Washington Counties. It covers a land area nearly 3,000 square miles with a population of nearly 3 million people.

The Metropolitan Council:

- Operates Metro Transit, which carried 81.9 million bus and rail passengers in 2017, and wins awards for innovation and energy efficiency
- Collects and treats wastewater at rates well below average for similar sized agencies
- Plans and funds acquisition and development of a world-class regional parks and trails system that attracts more than 48 million visitors a year
- Provides affordable housing opportunities for about 6,800 low- and moderate-income individuals and families
- Makes strategic investments in a growing network of bus and rail transit ways, and transit-oriented development

The above information was obtained from Metropolitan Council. For more information visit their website: www.metrocouncil.org.

Metropolitan Transit District



Metro Transit is the transportation resource for the Twin Cities, offering an integrated network of buses, light rail and commuter trains as well as resources for those who carpool, vanpool, walk or bike.

Metro Transit is one of the country's largest transit systems, providing 81.9 million annual ridership in the Twin Cities in 2017. Average weekday ridership in 2017 was 264,347. In Carver County, only the cities of Chanhassen and Chaska are in the Metro Transit district.

Metro Transit operates the Metro Blue and Green light-rail lines, Northstar commuter rail line, and 131 bus routes, using a fleet of 909 buses. All Metro Transit buses are equipped with wheelchair lifts or ramps and racks for bicycles. All trains feature storage areas for bicycles and luggage.

Metro Transit is an operating division of the Metropolitan Council. Like transit agencies in most metropolitan areas, Metro Transit relies heavily on state and federal money to finance its operations and capital programs. Regional guidelines suggest that 25% of Metro Transit's 2017 operating budget be generated from customers.

For ride schedules visit website: www.metrotransit.org.

The above information was obtained from Metropolitan Council. For more information visit their website: www.metrocouncil.org.



Mosquito Control

The Metropolitan Mosquito Control District's Mission is to promote health and well-being by protecting the public from disease and annoyance caused by mosquitoes, black flies, and ticks in an environmentally sensitive manner.

The Metropolitan Mosquito Control District (MMCD) was created in 1958 by the state legislature for the benefit of the citizens of the seven-county metropolitan area. It provides a variety of services to 2.7 million people living in the area covering 2,900 square miles.

Services include:

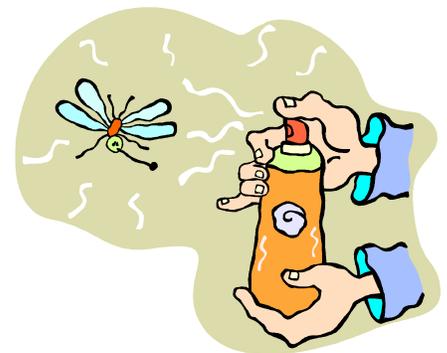
- Survey for and control mosquitoes that transmit human diseases
- Monitor deer tick populations and provide public education regarding Lyme and other tick-borne diseases
- Survey for and control nuisance causing mosquitoes, biting gnats, and mosquitoes that transmit dog heartworm
- Public education regarding all aspects of District programs, with emphasis on ways to reduce risk of mosquito and tick-borne diseases

MMCD is governed by a board of 18 elected county commissioners, each representing their respective county boards in setting yearly budgets, developing policy and overseeing district operations.

District activities are reviewed for technical competence and environmental safety by a technical advisory board. The board is composed of scientists, representatives from other public agencies, and other technical experts.

MMCD is funded by property taxes. In 2018 District programs are expected to cost the owner of a typical \$250,000 home an average of \$14.00 per household.

The above information was obtained from Mosquito Control website: www.mmcd.org.





The Carver County Auditor serves as the Commissioner of Elections and administers all federal, state, and local elections within the county. The Auditor also oversees voter registration within Carver County. In that role, the Property Tax, Elections & License Centers Department works hard to encourage people to participate in our democratic process.

Please visit the Carver County Website to view the following:

<http://www.co.carver.mn.us/elections>

- Online Precinct Finder
- Precinct Locations
- Printable Voter Registration Application
- Absentee Ballot Applications

2018 Election Calendar

[County-wide elections are typically held in even years with the exception of special elections.]

May 22, 2018	Candidate filing begins for Federal, State and County offices
June 5, 2018	Candidate filing closes at 5:00 PM for Federal, State and County offices
June 7, 2018	Candidate withdrawal closes at 5:00 PM for State and County offices
June 29, 2018	Absentee voting begins for State Primary Election
July 24, 2018	Voter pre-registration closes at 5:00 PM for State Primary Election
July 31, 2018	Candidate filing begins for cities, school districts and townships
Aug 14, 2018	STATE PRIMARY ELECTION – Polls open from 7:00 AM to 8:00 PM
Aug 14, 2018	Candidate filing closes at 5:00 PM for cities, school districts and townships
Aug 16, 2018	Candidate withdrawal closes at 5:00 PM for cities, school districts and townships
Sept 21, 2018	Absentee voting begins for State General Election
Oct 16, 2018	Voter pre-registration closes at 5:00 PM for State General Election
Nov 6, 2018	STATE GENERAL ELECTION – Polls open from 7:00 AM to 8:00 PM
Mar 13, 2019	Township Elections – Polls open from 10:00 AM to 8:00 PM



Voter Registration Information

You are eligible to register and vote in Minnesota if you are:

- At least 18 years old on the Election Day
- A citizen of the United States
- A resident of Minnesota for at least 20 days immediately preceding Election Day
- Maintain residence at the address given on the registration form

You are NOT eligible to vote if you have been:

- Placed under court-ordered guardianship in which the court order revokes your right to vote
- Found by a court to be legally incompetent to vote
- Convicted of a felony and your felony sentence has not expired (been completed) or you have not been discharged from your sentence

If you are currently registered to vote, you do not need to register again unless you have:

- Moved to a different address
- Changed your name
- Not voted at least once within the last four years

Pre-Registration:

Pre-registration closes 21 days prior to each election. You may register to vote online by visiting <http://www.sos.state.mn.us/elections-voting/register-to-vote/> , by mail or in person at one of the following locations:

- Property Tax, Elections & License Centers. Our website has a printable Voter Registration Application. You can mail the completed application to Property Tax, Elections & License Centers to Carver County Government Center, 600 East 4th Street, Chaska, MN 55318.
- The Secretary of State's office
- You may also register to vote when you apply for or renew your driver's license

For more election information visit our website:

<http://www.co.carver.mn.us/elections>

or Secretary of State website at:

<http://www.sos.state.mn.us/home/index.asp>

Be an Election Judge!

Election judges serve as guardians of Democracy. They are vital to efficient and honest elections. Election judges proudly conduct elections with accuracy, integrity and dignity. You can join this team of dependable and caring individuals who help ensure the basic right of U.S. citizenship: to vote in fair and free elections.

Who is eligible?

Any person who resides in and is eligible to vote in the county (where he or she would serve as an election judge) is eligible to be an election judge. You must also attend judges training.

- You must be at least 18 years of age and a resident of Minnesota for at least 20 days prior to the election and be a citizen of the United States. You should be prepared to provide identification to prove your identity
- You cannot be the spouse, parent, step-parent, child, step-child, sibling or step-sibling of any election judge serving an overlapping shift in the same precinct
- You cannot be a candidate or the spouse, parent, step-parent, child, step-child, sibling or step-sibling of any candidate on the ballot in that precinct, or anyone who temporarily or permanently lives in the same house as a candidate
- You cannot be a judge unless you can read, write and speak the English language understandably

How are the judges selected?

The governing body of the municipality or township appoints election judges for precincts in their jurisdiction. Persons interested in becoming an election judge should contact their local political party chair to be included on the party's list of potential election judges. Preference is given to individuals who have registered with the parties.

Are election judges paid?

Yes. The pay varies according to precinct policy. Pay will be at least minimum wage.

Will my employer allow time off from work?

State law allows for time off from work without loss of wages to serve as an election judge. You must provide your employer with 20 days prior written notice.

What are some duties of an election judge?

- To open and close the polls (judges work from 6 a.m. to 9 p.m. or later)
- To be responsible for all election materials
- To ensure only qualified voters are permitted to vote and vote one time only
- To distribute ballots and ensure that all votes are cast in secret
- To help voters requiring assistance
- To operate voting equipment
- To maintain order in the voting place throughout the day
- To register new voters at the polling site
- To record and certify the precinct results

What kind of training will be provided?

Election judges attend a two-hour training class.

How can I become an election judge?

If you are interested in being an election judge, please contact the Property Tax, Elections & License Centers Dept. for additional information at (952) 361-1910. Your local government clerk will call you for training when your service is needed. Judges are trained and certified for two years and may work at one or several elections during their term of service.



Vital Statistics

The Property Tax, Election & License Centers Department maintains Vital Statistics records. These records consist of birth, death, and marriage records. This department is also responsible for registration of notary public commission and ordinations.

Birth Certificates:

You can obtain a birth certificate in any county in the state of Minnesota as long as the person was born in Minnesota (after 1934). Births prior to 1935, you must contact the county of birth.

You must have tangible interest (See Glossary for additional detail) to receive a certified birth certificate. You will need to complete an application and show your valid government issued ID. The fee is \$26.00 for one and \$19.00 for each additional certificate of the same name in the same transaction.

Death Certificates:

You can obtain a death certificate in any county in the state of Minnesota as long as the death occurred in Minnesota (after 1996). Deaths prior to 1997, you must contact the county in which the death occurred.

You must have tangible interest (See Glossary for additional detail) to receive a certified death certificate. You will need to complete an application and show your valid government issued ID. The fee is \$13.00 for one and \$6.00 for each additional certificate of the same name in the same transaction.

Notary Public Commissions:

To register/file in person, you will need your MN driver's license or state identification card and original notary card/letter. The fee is \$20.00. You must reside in Carver County. You need to re-register if you have had a name change (\$20.00 fee) or moved (within Carver County - no fee).

If you file by mail, you must send in your original notary card/letter, copy of your MN driver's license or state identification card, have your signature notarized by another notary on a signature card/letter and a check or money order for \$20.00 payable to Carver County.

Ordination:

You must register in any county in Minnesota at least one day prior to the wedding. Carver County's fee is \$20.00. Bring in your valid government issued identification and certificate of ordination.

Marriage Certificates:

Marriage certificates are on file in Carver County **only if the applicants applied for their marriage license in Carver County**. If the application was made in another county, contact that county to obtain a marriage certificate or visit the Minnesota Official Marriage System (MOMS) website at:

<https://moms.mn.gov/>

Carver County maintains marriage records from 1856 to the present. To obtain a certified copy of a marriage certificate, you will need to complete an application. The fee is \$9.00 for each certificate.

Marriage Licenses:

The license is valid for six months from the date of issue and is valid for wedding ceremonies taking place within the geographical boundaries of Minnesota. Blood tests are not required in the State of Minnesota. Common Law marriage is not recognized in Minnesota.

Per M.S. 517.08 BOTH parties must be present when applying for a marriage license. If one party is unable to appear in person, the party appearing may complete the absent applicant's information. The local registrar shall provide a copy of the marriage application to the party who is unable to appear. They must verify the accuracy of their information in a NOTARIZED statement. You will need the following information for both applicants when applying for a marriage license:

- Full legal name
- Date of birth
- Place of birth
- Social Security number (If one has been issued)
- Current age
- Current address to include the county where that address is located.
- Last marriage information (i.e. - date of divorce, county & state where it took place, name of court, date of death) No divorce documents are required.
- Legal name and address after marriage

The cost is \$115.00 unless you have taken 12 hours or more of pre-marital classes; then the cost is reduced to \$40.00. Payment is due at time of application. In order to qualify for the reduced license fee, the parties must submit, at the time of application, an Educator's Statement that is signed, dated, and **notarized** from the person who provided the premarital education on their letterhead confirming that it was received. The premarital education must be provided by one of the following:

- Licensed or ordained minister or minister's designee,
- Person authorized to solemnize marriages under M.S. 517.18,
- Person licensed to practice marriage and family therapy per M.S. 148B.33

If a notary is unavailable, we can accept a signed and dated Educator's Statement **marked with a church seal**. If the statement does not meet the requirements, it will be rejected giving you the choice to get a new statement or pay the full price. A printable listing of the Educator's Statement requirements and a sample of an Educator's Statement are available at

<http://www.co.carver.mn.us/marriagelicense>

Please contact Property Tax, Elections & License Centers at (952) 361-1910 if you have any questions.

Genealogy:

Carver County birth and death records date back to 1870. Marriage records date back to 1856. The charge for non-specific genealogy searches is \$50.00 per hour. You may come to the Government Center and conduct your own search at no cost. Currently a public research area is provided.

Links to other genealogy websites (many of the websites do charge a fee):

<http://www.census.gov>

www.carvercountyhistoricalsociety.org

<http://uscis.gov/genealogy>

<http://www.archives.gov/research/genealogy>

For more information, please visit our website at

<http://www.co.carver.mn.us/vitals>

Carver County License & Service Centers

<http://www.co.carver.mn.us/License-ServiceCenters>



CHASKA LICENSE CENTER
 Facility shared with the
 State Driver's License Exam Office
 418 Pine Street, Chaska, MN 55318
 Phone: (952) 361-1900
 Fax: (952) 361-1916

*Drive-thru window for motor vehicle tabs.
 Please write your insurance information on the
 renewal notice and have payment ready.*

Monday, Wednesday & Friday

8:30 - 5:00 pm

Tuesday & Thursday

8:30 - 6:00 pm

CHANHASSEN SERVICE CENTER

*Drive-thru window for motor vehicle tabs.
 Please write your insurance information on the
 renewal notice and have payment ready.*

7808 Kerber Blvd., Chanhassen, MN 55317
Phone: (952) 361-3900 Fax: (952) 428-7706

Monday & Wednesday

8:30 - 6:00 pm

Tuesday, Thursday & Friday

8:30 - 5:00 pm



Passport applications and photos can be processed in Chanhassen only. Please arrive one hour before closing for processing. We recommend you make an appointment by calling the Service Center. Please complete your applications in advance. They can be found at www.travel.state.gov. Please print one-sided and use black ink.

Carver County License Centers are a division of the Property Tax, Elections & License Centers Dept. Both facilities feature a greeter station, a Customer Management System, customer seating, and ATM machines. The Chanhassen branch also offers a children's area.

The Carver County License Centers process motor vehicle transactions, driver licenses, game and fish licenses, recreational licenses, passport applications and photos (Chanhassen facility only). Listed below are the types of transactions processed at both License Centers unless noted.

Motor Vehicles:

- Renewal of motor vehicle registrations for cars, trucks, trailers, and motorcycles
- New vehicle registrations
- Out-of-state registrations
- Title transfers for all motor vehicle and mobile homes

Recreational Licenses:

- Boat, snowmobile and ATV registrations and transfers
- Cross-country ski permits
- Fishing and hunting licenses
- County park passes

Drivers Licenses:

- Renewals
- Replacement
- First time DL, instruction permits, & ID cards (Chaska facility only)
- ID card renewals
- Change of name and/or address
- Fast Track

Passports:

- Passport applications and photos (Chanhassen facility only)

WE CANNOT ACCEPT CREDIT OR DEBIT CARDS AT THIS TIME BUT COMING IN 2019 WE WILL BE ACCEPTING CREDIT OR DEBIT CARDS. CURRENTLY ATM SERVICES ARE OFFERED AT BOTH SITES.

State Driver's License Exam:

Driver's license examinations (written & road tests) are administered by the State of Minnesota. Written tests are given from 8:30 a.m. to 4:15 p.m. Road tests are by appointment only. You can find the driver's manual at www.dps.mn.gov.

Location: State Exam Station (*shared facility with Chaska License Center*)
418 Pine Street
Chaska, MN 55318

Hours: Monday – Friday
8:30 a.m. to 5:00 p.m.

Schedule your State road test by calling (651) 284-1234 or at: www.dps.mn.gov

If you have questions regarding reinstating your driving privileges call **(651) 297-3298**. To obtain a work permit, you must pay any required fees, take the appropriate tests (if necessary), apply for a new license and speak to an evaluator. There is **NOT** an evaluator at the Chaska location.

Property Tax Refunds

Homeowners: You may be eligible for one or both of the refunds listed below, if you owned and lived in your home on January 2, 2018.

- ❖ Regular Property Tax Refund - Homeowners with household income for 2017 under \$110,650.00 may qualify for a property tax refund from the State of Minnesota. Maximum refund is \$2,710.00.
- ❖ Special Property Tax Refund - In addition, homeowners who owned and lived in their homes both on January 2, 2017 and on January 2, 2018; and whose property taxes increased by more than 12% from 2017 to 2018 and the increase was \$100.00 or more, may qualify for a special property tax refund. There is no income limit for this special property tax refund and it applies only to homestead property. Maximum refund is \$1,000.00.

Renters: You may be eligible for a refund if you have been a full or part time resident of Minnesota and your household income for 2017 must be less than \$59,960.00. The maximum refund is \$2,100.00.

Application for a property tax refund is made by filing State of Minnesota form M1PR. If a Property Tax Refund form is needed, you may:

- Download forms and other tax-related information from website:
<http://www.revenue.state.mn.us>
- Order forms any time, day or night by calling (651) 296-3781 or 1-800-652-9094
- Request forms by mail. Write to: Minnesota Tax Forms, Mail Station 1421, St Paul, MN 55146-1421

To calculate an estimated refund amount, please visit the following website:

http://www.efile-express.com/m1pr_calc.htm

For a copy of your tax statement, visit our website at:

<http://mn-carver.manatron.com/Tabs/TaxSearch.aspx>

New to Carver County?

If you have recently moved to Carver County, this is to remind you of the following important issues:

Name/Address

Accurate records are essential and will enable us to better serve you in the future. Please review your name and mailing address on any documentation you receive from Carver County. If they are incorrect, contact the Property Tax, Elections & License Centers Dept. at (952) 361-1910 or custsvc@co.carver.mn.us.

Real Estate Taxes

Tax statements are mailed annually by March 31st to the current owner of record. The first half tax is due May 15th and the balance is due October 15th or November 15th depending on classification. If you are unsure of the due date, whether the full year taxes have been paid, would like to obtain a copy of the tax statement, or would like to sign up for an electronic tax payment reminder, please visit [Search Property Tax Records](#) on our website or call us at (952) 361-1910.

Failure to receive a property tax statement does not exempt the taxpayer from timely payment of taxes due.

Homestead

New ownership or a change in ownership name(s) requires a new homestead application. Contact the County Assessor's office at (952) 361-1960 or assessment@co.carver.mn.us.

Voter Registration

If your name and/or permanent residential address have changed since you last voted, you will need to re-register to vote before any future elections. A Voter Registration Application is available on our website, from most city hall offices, public libraries, Property Tax, Elections & License Centers Dept., or as part of the driver's license application. If you have any further questions, contact us at (952) 361-1910 or elections@co.carver.mn.us.

Driver's License & Other County Services

The Property Tax, Elections & License Centers Dept. operates two full-service license/service centers located in Chaska and Chanhassen that provide these services. If you have moved, you must update your driver's license. Also, you can renew your motor vehicle registration, purchase a game and fish license, renew a registration on a watercraft or all-terrain vehicle, or apply for a passport. In compliance with Federal mandated laws, not all services are provided at both license centers. For more information, please visit our website at:

<http://www.co.carver.mn.us/License-ServiceCenters>

Again, this is just a reminder to avoid any potential problems or misunderstandings at a later date. If you have any questions, please contact one of the above-mentioned offices for assistance.

GLOSSARY

AD VALOREM TAX – A tax based on property value.

AGRICULTURAL HOMESTEAD MARKET VALUE CREDIT – Applicable to agricultural homestead property excluding the house, garage, & 1 acre. The credit is equal to .3% of the first \$115,000 of the property's remaining taxable market value beyond the HGA. It increases by .1% of the taxable market value in excess of \$115,000, subject to a maximum credit of \$490. This credit will reduce net tax capacity property tax to **all** local taxing jurisdictions.

AGRICULTURAL PRESERVE PROGRAM - A program available to qualified agricultural properties which provides reductions in assessed valuations and annual property tax credits.

AREA-WIDE TAX RATE - The one metro-wide tax rate which is applied against the fiscal disparities portion of the commercial/industrial tax base; the area-wide rate times the area-wide tax base produces the distribution tax. The rate is determined by dividing the total distribution tax (Area-Wide Levy) by the total final contribution tax capacity (Contribution Value).

ASSESSED MARKET VALUE - No longer used. See "Estimated Market Value".

ASSESSED VALUE – No longer used. See "Tax Capacity".

ASSESSMENT DATE - The date as of which the assessments are based. The valuation and classification of a property is based upon its status on January 2 for taxes payable in the following year for Real Estate and Personal Property. Taxes payable on Manufactured Homes are based on the assessment on January 2 of the payable year in which they are taxed.

CLASSIFICATION OF PROPERTY - Identifies the use of the property such as residential, agricultural, commercial, etc. The classification is determined by the County Assessor.

CLASS RATE - Statutory percentage applied to the taxable market value of a parcel based on the parcel's classification. Class rates are uniform throughout the state.

DISPARITY REDUCTION AID – A general-purpose aid program designed to assist in the equalization of local tax rates.

ESTIMATED MARKET VALUE – The value that is estimated by the County Assessor as of the assessment date which is the most probable price in cash or in terms equivalent to cash, for which the specified property rights should sell after reasonable exposure in a competitive market under all conditions requisite to fair sale, with the buyer and seller each acting prudently, knowledgeably, assuming that neither is under duress.

EXCESS TIF (TAX INCREMENT FINANCING) – Tax dollars settled to county, city, & school districts from post 5/1/88 TIF districts. Excess TIF dollars equal to Captured Net Tax Capacity of TIF districts multiplied by difference of current total local tax rate and frozen total local tax rate at time of certification of TIF district.

FISCAL DISPARITIES - Program (M.S. 473F) which provides for tax-base sharing within the seven county metro area. Each municipality contributes 40% of the growth of its commercial/industrial tax base since 1971 to the seven county pool. This pool is then redistributed based on relative fiscal capacity to aid metro communities without that tax base. A percentage of the property tax on each commercial/industrial parcel is based on the seven-county area-wide rate.

GREEN ACRES – A program for qualifying agricultural property that provides relief in the valuation of property that is affected by non-agricultural influences such as development or recreation. It also provides for the deferment of special assessments that may be levied against the property.

HOMESTEAD - For property tax purposes, homestead is a tax benefit granted to property owners (or qualifying relatives) who are MN residents and who own and occupy their home as their primary residence. You must own and occupy by Dec 1 to receive the benefit for the following payable year.

HOMESTEAD MARKET VALUE EXCLUSION – New as of pay 2012, this exclusion reduces the Taxable Market Value on residential homesteads and on the house, garage and one acre of land for agricultural property. Exclusion is 40% of Estimated Market Value (EMV). Maximum of \$30,400 with an exclusion phase-out for EMV's in excess of \$76,000. Minimum exclusion is \$0.

INITIAL TAX RATE - Rate before reduction for disparity reduction aid. Calculated by dividing a taxing district's levy, less the amount of fiscal disparities, by the taxable tax capacity of the taxing district.

LEVY - The amount of money that a taxing district needs to raise through property taxes.

LEVY LIMIT – The amount a local unit of government is permitted to levy for specific services. Not currently applicable.

LOCAL TAX RATE - Rate applied to the tax capacity of a property to determine property tax due. (Formerly known as tax capacity rate, mill rate.)

MARKET VALUE REFERENDA RATE - Rate applied to the referenda market value of a property to calculate the market value referenda tax (for certain referendum levies that are based on market value instead of tax capacity).

MILL RATE – No longer used. See “Local Tax Rate”.

PROPERTY TAX REFUND - State-reimbursed refund to homeowners and renters based on income or homeowners with a tax increase of more than 12% (excluding increases due to improvements).

HAZARDOUS & SOLID WASTE FEE – Annual county fee used to fund various Solid Waste programs required to protect our environment.

RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT – No longer used. See “Homestead Market Value Exclusion”.

REFERENDA MARKET VALUE - Market Value used to calculate School District and/or City MV based tax. It is applicable to Agricultural house, garage and one acre, Residential, Commercial, Industrial, and Personal property market values; prior to exclusions. Some classifications are excluded from this tax.

SPECIAL ASSESSMENT - Improvements (such as streets, sewers, etc.) as certified by each municipality, which directly benefit the property are shown as a separate item on the tax statement. The amount is based on how much the property benefits from the improvement, not on the value of the property. Municipalities also have the authority to certify unpaid water & utility bills and/or service charges.

STATE GENERAL TAX – The state general tax is levied primarily on commercial, industrial, non-commercial seasonal recreational and personal property. This rate is applied to the net tax capacity of these properties. Revenue from this tax is sent directly to the State of Minnesota and is not distributed to any local municipality.

TANGIBLE INTEREST – Someone who has tangible interest must be the subject, parent, child, grandparent, spouse, or grandchild of subject; person responsible for filing birth record, legal custodian, guardian, conservator, personal representative of subject, or attorney. A sibling has tangible interest to obtain a death certificate only. For help determining if you have tangible interest, contact (952) 361-1910.

TAXABLE MARKET VALUE - This is the value that your property taxes are actually based on, after any deferrals, exclusions and/or reductions.

TAX CAPACITY - A parcel's taxable market value multiplied by the class rate for that type of property. (Formerly known as assessed value.)

TAX CLASS RATES – The percentage of market value set by state law that establishes the property tax capacity subject to the property tax. Tax Class Rates vary by classification and market value.

TAX INCREMENT FINANCING (TIF) - Districts created by municipalities to fund improvements that increase market values of the properties in the district. The taxes generated by the increased market value are "captured" by the TIF district to finance project development costs.

“THIS OLD HOUSE” EXEMPTION – Applies only to homes 45 years of age or older and valued less than \$400,000. New improvements (new construction) that increase the estimated market value by \$5,000 or more may have some of the value deferred for 10 years. This program ended with 2002 assessment year with a 5 year exemption phase out which means the last possible tax year to have an excluded value is 2018. Any improvements made after 1/2/2003 would not qualify.