

**MINNESOTA PROPERTY TAX CLASSIFICATION RATES  
TAXES PAYABLE 2014**

<b>Code</b>	<b>State Class</b>	<b>Description</b>		<b>Percentage</b>	<b>Notes</b>
100-1	1a	<b>Residential Homestead</b>	First \$500,000 Over \$500,000	1.00% 1.25%	Eligible for HS credit, no state tax but subject to Referendum tax
100-0	4bb	<b>Residential Non-Homestead</b>	First \$500,000 Over \$500,000	1.00% 1.25%	Not eligible for HS credit, no state tax but subject to Referendum tax
110	4a	Apartment -4 or more units		1.25%	Not eligible for HS or Ag credits. Subject to Referendum tax but NOT state tax.
105 140	4b(1) 4b(4)	Residential Non-Homestead- 1-3 units Residential Non HS Vacant Land		1.25%	Not eligible for HS or Ag credits. Subject to Referendum tax but NOT state tax.
200-1	2a	<b>Agricultural Homestead</b>			
		-House, Garage and 1 acre	First \$500,000 Over \$500,000	1.00% 1.25%	Eligible for HS credit. Subject to Referendum tax but not state tax.
	(2a or 2b)	-Remainder of Farm	First \$1,900,000 (2a+2b) Over \$1,900,000 (2a+2b)	0.50% 1.00%	Eligible for Ag credit. No Referendum tax or state tax calculated.
200-0	2a or 2b	<b>Agricultural Non-Homestead</b>	Land	1.00%	Not eligible for HS or Ag credits. No Referendum or state tax calculated.
100	4bb	-Single House on 1 acre	First \$500,000 Over \$500,000	1.00% 1.25%	Not eligible for HS or Ag credits. Subject to Referendum tax but NOT state tax.
200-1	2a	<b>Ag Homestead-Actively Farming</b>			
		-No HGA value	First \$1,900,000 (2a+2b) Over \$1,900,000 (2a+2b)	0.50% 1.00%	Eligible for Ag credit, not subject to state or referendum tax.
100-1	1a	Residential Portion of Res/Ag Split	First \$500,000 Over \$500,000	1.00% 1.25%	Eligible for HS credit, referendum tax calculated but NOT state tax.
211	2b	Rural Vacant Land		1.00%	Not eligible for HS or Ag credits, No referendum tax. No state tax
252	2c	Managed Forest Land		0.65%	Not eligible for HS or Ag credits. No referendum tax. No state tax
100	1b	<b>Blind/Disabled Homestead</b> (agricultural & residential)	First \$50,000 Next \$450,000 Over \$500,000	0.45% 1.00% 1.25%	Eligible for HS credit, no state tax but subject to Referendum tax
350	4c(5)(i)	Manufactured Home park-Non HS		1.25%	Not eligible for HS or Ag credits, Referendum tax calculated but no state tax.
110	4d	Low-Income Rental Housing - 4 or more units		0.75%	Not eligible for HS or Ag credits, Referendum tax calculated but no state tax.

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335	4c(3)(i) 4c(3)(ii)	Community Service Non-HS Property (i) = Non-Revenue (ii) = Donations	1.50%	Not eligible for HS or Ag credits. Subject to Referendum tax and SRR State tax.	
310	4c(1)	Seasonal Residential Recreational -Commercial	First \$500,000 Over \$500,000	1.00% 1.25%	Not eligible for HS or Ag credits. Subject to Referendum tax and SRR State tax.
125	4c(1)	-Non-Commercial	First \$76,000 \$76,000-\$500,000 Over \$500,000	1.00% 1.00% 1.25%	Not eligible for HS or Ag credits. No Referendum tax but SRR State tax calc as follows: 1 <sup>st</sup> \$76,000 @ 0.40%, \$76,000 to \$500,000 @ 1.00%, over \$500,000 @ 1.25%
315	1c	Commercial Seasonal Res. Rec. (Ma & Pa resorts. Open less than 250 days and includes homestead.)	First \$600,000 \$600,000 to \$2,300,000 Over \$2,300,000	0.50% 1.00% 1.25%	Not eligible for HS or Ag credits. Subject to Referendum tax. SRR State tax calculated ONLY on tier III.
300	3a	Commercial Land & Buildings -JOBZ equivalent code: 703	First \$150,000 Over \$150,000	1.50% 2.00%	Not eligible for HS or Ag credit. C/I State tax calculated and referendum tax calculated.
305	3a	Industrial Land & Buildings -JOBZ equivalent code: 704	First \$150,000 Over \$150,000	1.50% 2.00%	Not eligible for HS or Ag credit. C/I State tax calculated and referendum tax calculated.
355	3a	Public Utilities-Attached Machinery Electric generating public utility machinery	First \$150,000 Over \$150,000	1.50% 2.00%	Not eligible for HS or Ag credit. C/I State tax calculated and referendum tax calculated.
365	3a	All other public utility machinery		2.00%	Not eligible for HS or Ag credit. C/I State tax calculated and referendum tax calculated.
940		Wetlands		Exempt	
958		Municipal Public Service-Non HS		Exempt	
981		State Acquired Land		Exempt	
985		Game Refuges		Exempt	


**State General Levy Rate for Taxes Payable in 2014: Commercial-Industrial = 52.160%**  
**Seasonal Residential Recreational = 22.836%**