

Definitions

- **Certified NTC Levies** are the final property tax levies certified by the county or city for a given taxes payable year. Certified levies are the levy amounts prior to any adjustments due to Fiscal Disparities or Disparity Reduction Aid. These levies are applied to the net tax capacity (NTC) tax base.
- **County/City NTC Tax Rates** are the county/city portion of the local tax rate that is applied to the net tax capacity of properties within the jurisdiction. The rate is calculated by dividing a jurisdiction's NTC levy by the taxable net tax capacity within the jurisdiction.

Average NTC Rates

Rates included below are average NTC tax rates for taxes payable in 2020. The rates account for tax base and levy impacts of Fiscal Disparities and Disparity Reduction Aid.

Average City/Town Rates

- **Statewide:** 35.44%
- **Greater MN:** 29.98%
 - Greater MN Cities: 55.98%
 - Greater MN Towns: 11.85%
- **Metro Area:** 40.05%

Average County Rates

- **Statewide:** 42.65%
- **Greater MN:** 48.64%
- **Metro Area:** 37.60%

Minnesota House Research Department provides nonpartisan legislative, legal, and information services to the Minnesota House of Representatives. This document can be made available in alternative formats.

www.house.mn/hrd | 651-296-6753 | 155 State Office Building | St. Paul, MN 55155