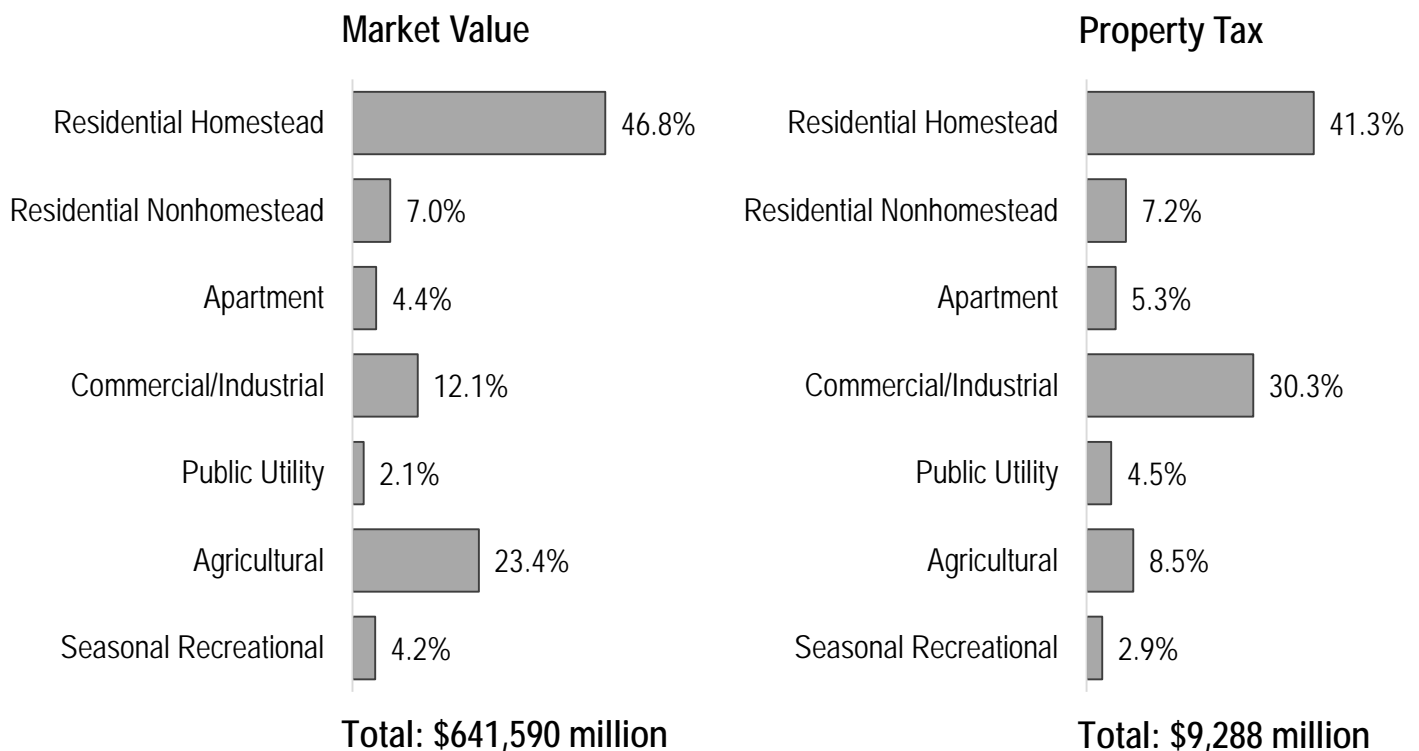


Property Tax 101: Who Pays Property Taxes and Who Receives Them

Where property taxes come from

Total property taxes statewide were \$9,288 million for calendar year 2016. The total amount of property value (excluding the value of exempt property) was \$641,590 million. The graphs below show the breakdown of the state's total market value and total property taxes paid by property type. The differences between the shares of property value and the shares of tax paid result mainly from the state's classified property tax structure, but also from various property tax credit programs, the application of the state general levy and certain voter-approved levies to some property types but not others, and variations in local rates.

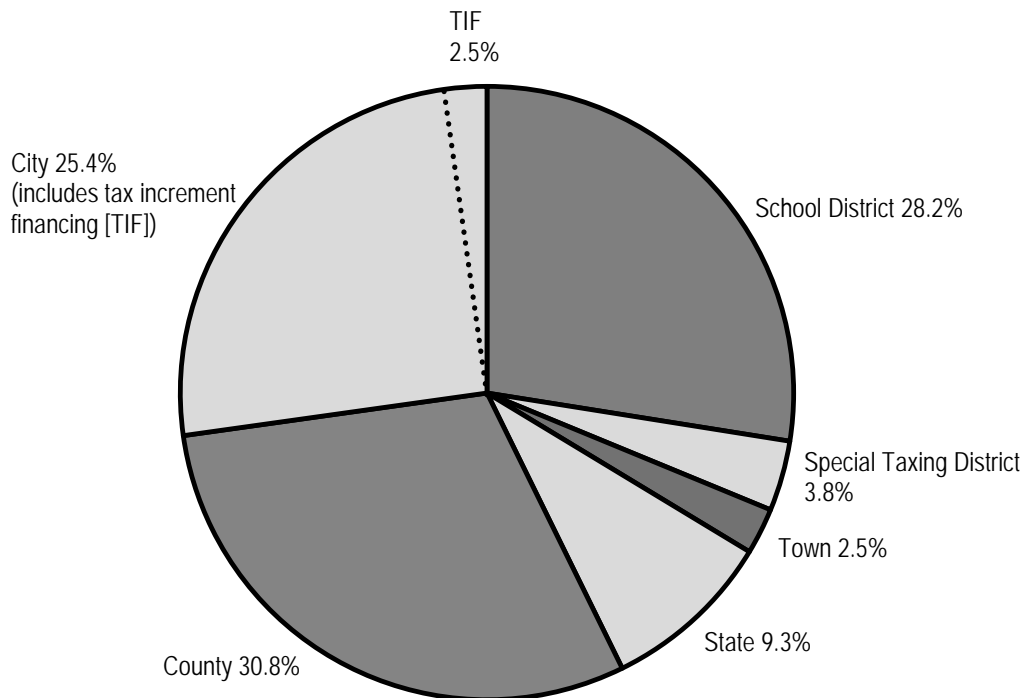
Statewide Shares of Market Value and Property Tax by Property Type (Taxes Payable 2016)



Where property taxes go

The total property tax burden in Minnesota was \$9,288 million for calendar year 2016. The pie chart below shows the distribution of the tax among the various types of taxing jurisdictions.

**Statewide Property Tax by Type of Government,*
Taxes Payable 2016
(Total: \$9,288 million)**



*Amounts shown are after allocation of property tax credits.

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The Research Department of the Minnesota House of Representatives is a nonpartisan office providing legislative, legal, and information services to the entire House.

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