

MINNESOTA • REVENUE

**Class Rate Percentages of Real and Personal Property by Property Type  
Taxes Payable 2008 and 2009**

		Payable 2008			Payable 2009
Class	Real Property Description	Class Rate	Class	Real Property Description	Class Rate
<b>1a</b>	<b>Residential homestead</b>		<b>1a</b>	<b>Residential homestead</b>	
	first \$500,000	1.00%		first \$500,000	1.00%
	over \$500,000	1.25%		over \$500,000	1.25%
<b>1b</b>	<b>Blind/Paraplegic Veteran/Disabled homestead</b>		<b>1b</b>	<b>Blind/Disabled homestead</b>	
	agricultural:			agricultural:	
	first \$32,000	0.45%		first \$50,000	0.45%
	non-agricultural:			non-agricultural:	
	first \$32,000	0.45%		first \$50,000	0.45%
<b>1c</b>	<b>Commercial seasonal - recreational residential - under 250 days and includes homestead</b>		<b>1c</b>	<b>Commercial seasonal - residential recreational - under 250 days and includes homestead</b>	
	first \$500,000	0.55%		first \$600,000	0.50%
	\$500,000 to \$2,200,000	1.00%		\$600,000 to \$2,300,000	1.00%
	over \$2,200,000	1.25% *		over \$2,300,000	1.25% *
<b>1d</b>	<b>Migrant housing (structures only)</b>		<b>1d</b>	<b>Migrant housing (structures only)</b>	
	first \$500,000	1.00%		first \$500,000	1.00%
	over \$500,000	1.25%		over \$500,000	1.25%
<b>2a</b>	<b>Agricultural homestead House, Garage, One Acre:</b>		<b>2a</b>	<b>Agricultural homestead House, Garage, One Acre:</b>	
	first \$500,000	1.00%		first \$500,000	1.00%
	over \$500,000	1.25%		over \$500,000	1.25%
	<b>Remainder of Farm:</b>			<b>Remainder of Farm:</b>	
	first \$790,000	0.55% **		first \$890,000	0.50% **
	over \$790,000	1.00% **		over \$890,000	1.00% **

		Payable 2008			Payable 2009
Class	Real Property Description	Class Rate	Class	Real Property Description	Class Rate
2b	Timberlands	1.00% **	2b	Timberlands	1.00% **
2b	Private Airports	1.00% **	2b	Private Airports	1.00% **
2b	Non-homestead agricultural land	1.00% **	2b	Non-homestead agricultural land	1.00% **
			2c	Managed Forest Land	0.65% **
3a	<b>Commercial-Industrial and public utility</b>		3a	<b>Commercial-Industrial and public utility</b>	
	first \$150,000	1.50% *		first \$150,000	1.50% *
	over \$150,000	2.00% *		over \$150,000	2.00% *
	<b>Public Utility Machinery</b>			<b>Public Utility Machinery</b>	
3a	Electric generating public utility machinery	2.00%	3a	Electric generating public utility machinery	2.00%
3a	All other public utility machinery	2.00% *	3a	All other public utility machinery	2.00% *
3a	<b>Real property owned in fee by a utility for transmission line right-of-way</b>	2.00% *	3a	<b>Real property owned in fee by a utility for transmission line right-of-way</b>	2.00% *
3b	<b>Employment property</b>		3b	<b>Employment property</b>	
	border city:			border city:	
	first \$150,000	1.50% *		first \$150,000	1.50% *
	over \$150,000	2.00% *		over \$150,000	2.00% *
	<b>Rental housing</b>			<b>Rental housing</b>	
4a	four or more units, including private for-profit hospitals	1.25%	4a	four or more units, including private for-profit hospitals	1.25%
4b(1)	Residential non-homestead one to three units that does not qualify for class 4bb	1.25%	4b(1)	Residential non-homestead one to three units that does not qualify for class 4bb	1.25%

<b>Class</b>	<b>Real Property Description</b>	<b>Payable 2008 Class Rate</b>	<b>Class</b>	<b>Real Property Description</b>	<b>Payable 2009 Class Rate</b>
<b>Rental housing (continued)</b>			<b>Rental housing (continued)</b>		
<b>4b(2)</b>	Unclassified manufactured homes	1.25%	<b>4b(2)</b>	Unclassified manufactured homes	1.25%
<b>4b(3)</b>	Farm non-homestead containing more than one residence but fewer than four along with the garage and one acre	1.25%	<b>4b(3)</b>	Farm non-homestead containing more than one residence but fewer than four along with the acre(s) and garage(s)	1.25%
<b>4b(4)</b>	Residential non-homestead not containing a structure	1.25%	<b>4b(4)</b>	Residential non-homestead not containing a structure	1.25%
<b>4bb(1)</b>	Residential non-homestead single unit first \$500,000 over \$500,000	1.00% 1.25%	<b>4bb(1)</b>	Residential non-homestead single unit first \$500,000 over \$500,000	1.00% 1.25%
<b>4bb(2)</b>	Single house, garage and 1st acre on ag non-homestead land first \$500,000 over \$500,000	1.00% 1.25%	<b>4bb(2)</b>	Single house, garage and 1st acre on ag non-homestead land first \$500,000 over \$500,000	1.00% 1.25%
<b>4c(1)</b>	<b>Seasonal recreational residential</b> commercial first \$500,000 over \$500,000  non-commercial first \$500,000 over \$500,000	  1.00% * 1.25% *  1.00% * ** 1.25% * **	<b>4c(1)</b>	<b>Seasonal residential recreational</b> commercial first \$500,000 over \$500,000  non-commercial first \$500,000 over \$500,000	  1.00% * 1.25% *  1.00% * ** 1.25% * **
<b>4c(2)</b>	<b>Qualifying golf courses</b>	1.25%	<b>4c(2)</b>	<b>Qualifying golf courses</b>	1.25%
<b>4c(3)</b>	<b>Nonprofit community service oriented organization</b>	1.50%	<b>4c(3)</b>	<b>Nonprofit community service oriented organization</b>	
			<b>(i) Non-Revenue</b>		1.50%
			<b>(ii) Donations</b>		1.50% *
<b>4c(4)</b>	<b>Post secondary student housing</b>	1.00% **	<b>4c(4)</b>	<b>Post secondary student housing</b>	1.00% **

		<b>Payable 2008</b>			<b>Payable 2009</b>
<b>Class</b>	<b>Real Property Description</b>	<b>Class Rate</b>	<b>Class</b>	<b>Real Property Description</b>	<b>Class Rate</b>
4c(5)	Manufactured home parks	1.25%	4c(5)	Manufactured home parks	1.25%
4c(6)	Metro non-profit recreational property	1.25%	4c(6)	Metro non-profit recreational property	1.25%
4c(7)	Certain leased or privately owned non-commercial aircraft storage hangars (includes land) : on leased land	1.50%	4c(7)	Certain leased or privately owned non-commercial aircraft storage hangars (includes land) : on leased land	1.50%
4c(8)	Certain leased or privately owned non-commercial aircraft storage hangars (includes land) : on private land	1.50%	4c(8)	Certain leased or privately owned non-commercial aircraft storage hangars (includes land) : on private land	1.50%
4c(9)	Bed and Breakfast up to 5 units	1.25%	4c(9)	Bed and Breakfast up to 5 units	1.25%
			4c(10)	Seasonal Restaurant on a Lake	1.25%
4d	Qualifying low income - land and buildings	0.75%	4d	Qualifying low income - land and buildings	0.75%
5(1)	Unmined iron ore	2.00% *	5(1)	Unmined iron ore	2.00% *
5(1)	Low recovery iron ore	2.00% *	5(1)	Low recovery iron ore	2.00% *
5(2)	All other property not included in any other class	2.00%	5(2)	All other property not included in any other class	2.00%

\* Subject to the state general property tax.

NOTE: For purposes of the state general property tax only, the net tax capacity of non-commercial class 4c(1) seasonal residential recreational property has the following class rate structure:

First \$76,000	0.40%
\$76,000 — \$500,000	1.00%
Over \$500,000	1.25%

In addition to the state tax base exemptions referenced by property classification, airport property exempt from city and school district property taxes under M.S. 473.625 is exempt from the state general property tax (MSP International Airport and Holman Field in St.Paul are exempt under this provision).

\*\* Exempt from referendum market value based taxes.