

**MORRISON COUNTY  
BOARD OF COMMISSIONERS  
DECEMBER 12, 2024  
6:00 P.M.  
COUNTY BOARD ROOM, GOVERNMENT CENTER  
LITTLE FALLS, MN.**

**AGENDA**

- 1. CALLED TO ORDER BY CHAIRMAN**
- 2. PLEDGE OF ALLEGIANCE**
- 3. PUBLIC HEARING – COUNTY FEE SCHEDULE**
- 4. ADJOURNMENT**

**RULES OF ORDER**

1. If you wish to speak, raise your hand or stand. After the Chairperson recognizes you, you may move to the microphone.
2. All persons wishing to be heard must come to the microphone. They must give their complete name and address. Then they will be given 3 minutes to speak.
3. Supporting testimony will be allowed after all people with separate issues are heard.
4. Speakers may use specific examples to illustrate their point of view, but without an opportunity to review all information, staff may not be prepared to answer all questions.

**IF YOU NEED ANY TYPE OF ACCOMODATION TO PARTICIPATE IN THE  
MEETING, PLEASE ASK FOR ASSISTANCE.**

## MORRISON COUNTY

## 2025 FEE CHANGES

DEPARTMENT	NOTES	FINAL	PROPOSED
PROGRAM/FUNCTION		FEE	FEE
FEE		2024	2025
ALL COUNTY DEPARTMENTS			
POSTAGE	<i>moved from Tech Services to all departments</i>	actual cost	actual cost
TECHNOLOGY SERVICES			
Standard Fees			
Postage	<i>moved to all departments</i>	-actual	<i>Removed</i>
Screen-Print	-per page	-\$ 0.25	<i>Removed</i>
Image Document Printout	-per page	-\$ 0.50	<i>Removed</i>
MUNICIPAL & PARTNER AGENCY FEES			
Conversion to Different Platform	-plus materials -- \$ 50.00 minimum	time & material	<i>Removed</i>
I.D. Badge	I.D. only / I.D. with approved access		\$5.00 / \$10.00
LAND SERVICES			
GENERAL			
E-911 ADDRESS		\$ 145.00	\$ 150.00
E-911 ADDRESS CHANGE		\$ 145.00	\$ 150.00
LATE FEE (permits)		\$ 50.00	\$ 60.00
SHORELAND			
FENCES		\$ 75.00	\$ 80.00
ASSESSING			
TAX CALCULATION/ESTIMATE		\$ 15.00	\$ 25.00
COPIES OF INFORMATION			
FIELD CARDS - request for property not owned	per card, email or hardcopy	\$ 5.00	\$ 25.00
ZONING			
CONSTRUCTION SITE PERMIT - DWELLING UNIT		\$0.25 sq. ft.	\$0.30 sq. ft.
DWELLING UNIT ADD'N UP TO 375 350 SQ FT		\$ 80.00	\$ 100.00
376 351 SQ FT OR GREATER		\$0.20 sq. ft.	\$0.25 sq. ft.
ACCESSORY STRUCTURES	\$75.00 minimum \$80.00 minimum	\$0.10 sq. ft	\$0.10 sq. ft.
DECK	\$75.00 minimum \$80.00 minimum	\$0.10 sq. ft	\$0.10 sq. ft.
PLATS			
Administrative Plat (includes surveyor fees)		\$600/+\$10 per lot	\$600/+\$15 per lot
County Surveyor Review Fee (up to 3 reviews)	\$275, plus \$10 per lot	\$275/+\$10 per lot	\$275/+\$15 per lot
Plat Hearing Fee		\$1,100/+\$10 per lot	\$1,500/ +\$15 per lot
Platted Road Fee	payable to Public Works	\$ 1,000.00	\$ 1,200.00
MINING PERMIT / GRAVEL PIT		\$ 300.00	\$ 350.00
SIGN PERMIT :			
SIGN ON-SITE		\$ 75.00	\$ 80.00
BILLBOARD	per side	\$ 200.00	\$ 250.00
MANURE PIT (LIQUID)		\$ 250.00	\$ 300.00
MANURE STORAGE (SOLID)		\$ 75.00	\$ 150.00
WIND TURBINE, TOWERS		\$ 300.00	\$ 350.00
MICRO WIND ENERGY		\$ 75.00	\$ 100.00
GROUND MOUNT SOLAR ENERGY SYSTEM		\$ 80.00	\$ 100.00
SOLAR FARM/COMMUNITY SOLAR ENERGY PROJECT	PER MEGAWATT	\$ 250.00	\$ 300.00
COMMERCIAL STRUCTURE	\$150 Minimum	\$0.30 sq ft	\$0.35 sq ft
SHERIFF			
JAIL			
HUBER FEES	per day	\$ 20.00	\$ 25.00
PUBLIC HEALTH			
CANNABIS REGISTRATION			
CANNABIS STATE-LICENSED RETAIL BUSINESS REGISTRATION	Not to exceed \$500 or half the amount of an initial state license fee, whichever is less		\$ 500.00
CANNABIS STATE-LICENSED RETAIL BUSINESS REGISTRATION	Not to exceed \$1,000 or half the amount of a renewal state license fee, whichever is less		\$ 1,000.00
TEMPORARY CANNABIS EVENT PERMIT			\$ 300.00
CANNAVIS VIOLATION ADMINISTRATIVE FINE			
-LICENSEE FIRST OFFENSE			\$ 300.00
-LICENSEE SECOND OFFENSE			\$ 600.00
-LICENSEE THIRD OFFENSE			\$ 1,000.00
- CANNABIS RETAIL OR SPECIAL EVENT HEARING	Actual expense up to \$1,000		\$ 1,000.00

**MORRISON COUNTY  
TRUTH IN TAXATION MEETING  
DECEMBER 12, 2024  
6:05 P.M.  
COUNTY  
BOARD ROOM, GOVERNMENT CENTER,  
LITTLE FALLS, MN.**

**AGENDA**

- 1. MEETING CALLED TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. DISCUSSION ON FACTORS REGARDING BUDGET/LEVY**
- 4. DESCRIPTION OF THE PROPOSED 2025 LEVY AND BUDGET**
- 5. MEETING IS OPENED FOR PUBLIC COMMENT AND QUESTIONS**
- 6. CORRESPONDENCE**
- 7. ADJOURNMENT**

**RULES OF ORDER**

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2. All persons wishing to be heard must come to the microphone. They must give their complete name and address. Then they will be given 3 minutes to speak.
3. Supporting testimony will be allowed after all people with separate issues are heard.
4. Speakers may use specific examples to illustrate their point of view, but without an opportunity to review all information, staff may not be prepared to answer all questions.

**IF YOU NEED ANY TYPE OF ACCOMODATION TO PARTICIPATE IN THE MEETING, PLEASE ASK FOR ASSISTANCE.**



2025  
PRELIMINARY LEVY & BUDGET R E P O R T  
TRUTH IN TAXATION MEETING

DECEMBER 12, 2024

R E P O R T   I N D E X

1. How the Budget & Levy Process Works	Page 1
2. 2025 Preliminary Levy & Budget Summary – Bottom Line	Page 2
3. Graphs – Where the Money Goes & Comes From	Pages 3-4
4. County Department Budget/Levy Summary	Pages 5-6
5. 10-year Budget/Levy/CPA History Overview	Page 7
6. Partner Agency 2025 Allocation Requests	Page 8
7. Where the Levy is Coming from – Tax Capacity	Page 9

# Morrison County 2025 Budget & Levy

## How the Budget & Levy Process Works

Counties provide essential community programs and services such as road maintenance, law enforcement, and veterans services. Every year, counties pass a new budget to cover the costs of these crucial services. County residents are welcome to participate in the budget process by attending and speaking at public hearings in the fall or contacting their county commissioner throughout the process.

- **June-August:** County leaders estimate the county's need for programs and services and their costs.
- **August-September:** County Board of Commissioners uses those estimates to create a preliminary budget and levy.
- **November:** County residents are notified of property tax changes and invited to attend and speak at public meetings.
- **December:** County Board of Commissioners consider resident comments and approve a final budget and levy.

## Budget Drivers

Morrison County is constantly working to manage service demands with the need to keep levies low. In addition to this, Minnesota counties carry out a plethora of state mandates—whether that be child protection, human services, or election administration. Some of these mandates are funded and some are not, requiring Morrison County to use levy dollars to fulfill state mandates. Below is a list of factors driving budget decisions in our county.

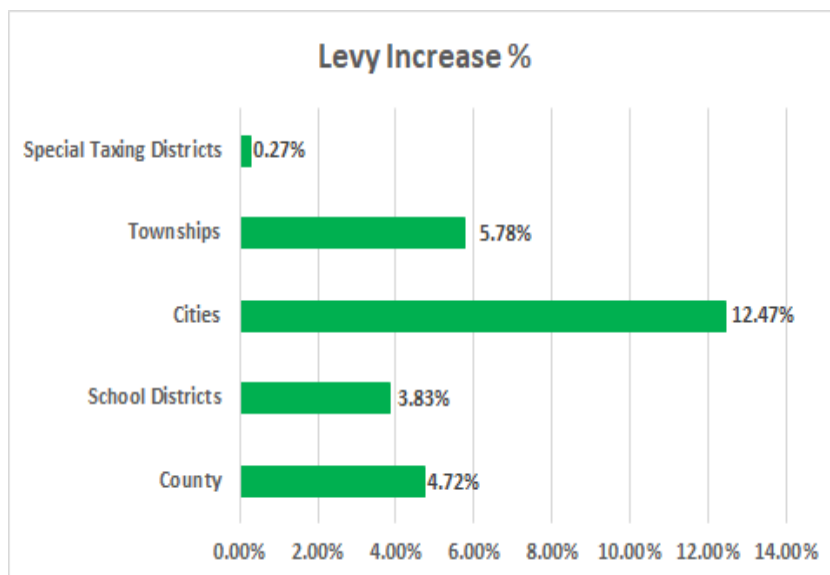
- Labor Cost Increases
- Worker's Compensation and Property/Casualty insurance rate increase
- Increase contract costs with University of MN - Extension
- Significant increases to utility costs
- Decreased County Program Aid

## Where Does Your Tax Dollar Go?



**County Portion: 45.56%**  
**School Districts: 27.61%**  
**Cities: 16.71%**  
**Townships: 9.53%**  
**Special Districts: 0.59%**

## Proposed 2025 Levy Increases



**MORRISON COUNTY**  
**2025 AND 2024 LEVY BY FUND**  
**PRELIMINARY LEVY**  
**DECEMBER 12, 2024**

Page 2

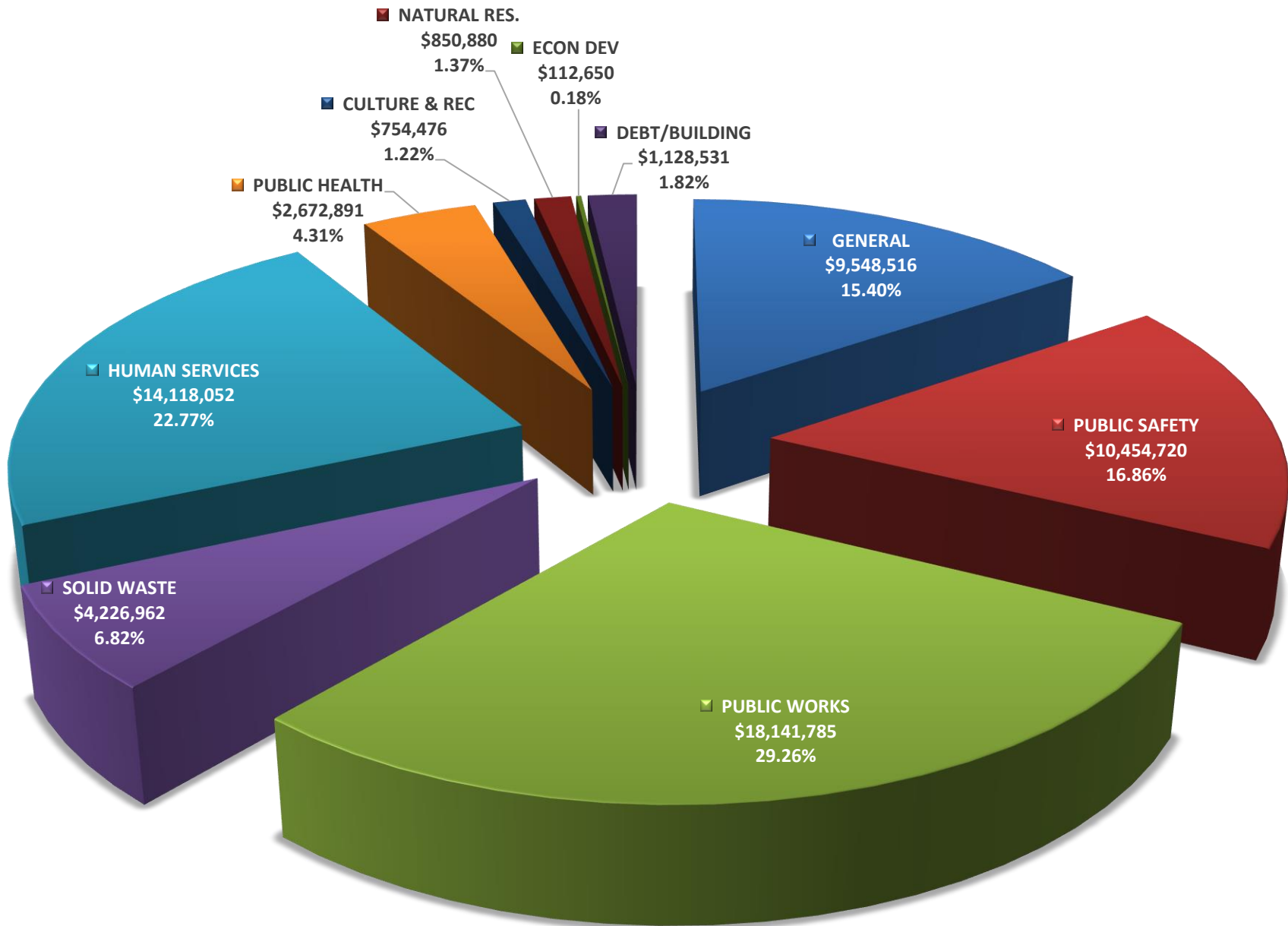
FUND	LEVY 2025	LEVY 2024	DIFFERENTIAL 2025-2024	% INCREASE/ DECREASE	PRELIMINARY 2025 LEVY LESS PROGRAM AID	PRELIMINARY 2024 LEVY LESS PROGRAM AID	% INCREASE/ DECREASE
General Fund	\$14,298,440	\$14,146,669	\$151,771	1.07%	<b>\$12,797,086</b>	\$12,579,548	1.73%
Public Works Fund	\$4,068,419	\$3,827,361	\$241,058	6.30%	<b>\$3,641,230</b>	\$3,403,379	6.99%
Health & Human Services Fund	\$5,633,204	\$5,096,694	\$536,510	10.53%	<b>\$5,041,710</b>	\$4,532,099	11.24%
Solid Waste Fund	\$322,361	\$305,708	\$16,653	5.45%	<b>\$288,513</b>	\$271,843	6.13%
Debt Service	\$903,531	\$906,081	(\$2,550)	-0.28%	<b>\$808,659</b>	\$805,708	0.37%
Agriculture Society	\$31,000	\$30,000	\$1,000	3.33%	<b>\$27,745</b>	\$26,677	4.00%
Historical Society	\$70,000	\$68,000	\$2,000	2.94%	<b>\$62,650</b>	\$60,467	3.61%
Park Fund	\$167,075	\$114,202	\$52,873	46.30%	<b>\$149,532</b>	\$101,551	47.25%
Building Fund	\$225,000	\$225,000	\$0	0.00%	<b>\$201,375</b>	\$200,075	0.65%
<b>TOTAL LEVY</b>	<b>\$25,719,030</b>	<b>\$24,719,715</b>	<b>\$999,315</b>	<b>4.04%</b>	<b>\$23,018,499</b>	<b>\$21,981,347</b>	<b>4.72%</b>

FIGURE THAT IMPACTS MORRISON COUNTY TAXPAYERS: -----> -----> -----> -----> 4.72%

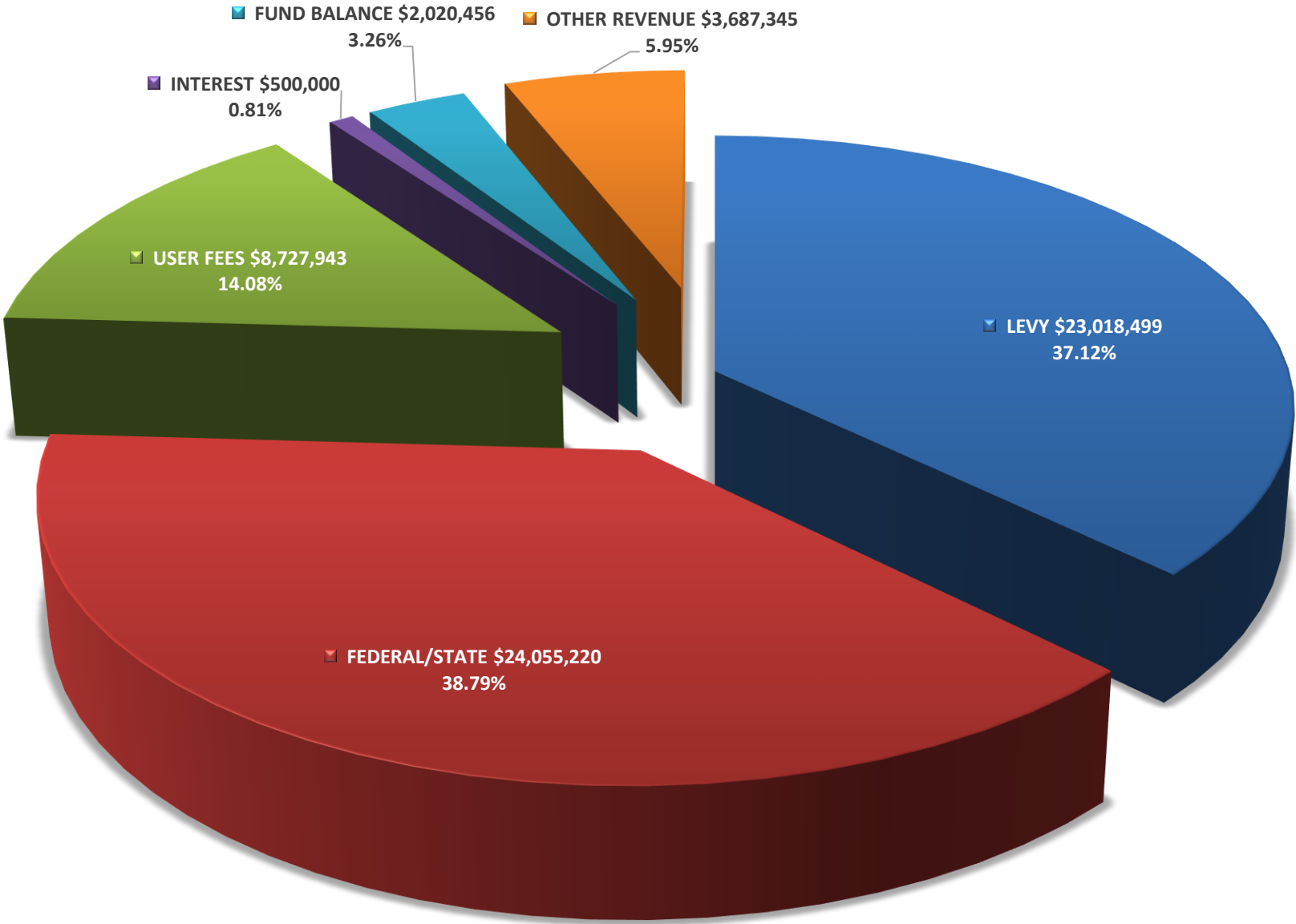
**MORRISON COUNTY**  
**2025 AND 2024 BUDGET BY FUND**  
**PRELIMINARY BUDGET**  
**DECEMBER 12, 2024**

FUND	2025 BUDGETED EXPENSES	2024 BUDGETED EXPENSES	% CHANGE 24 TO '25
General Fund	<b>\$21,436,594</b>	\$20,520,357	4.47%
Public Works Fund	<b>\$18,156,603</b>	\$16,752,761	8.38%
Health & Human Services Fund	<b>\$16,790,943</b>	\$15,807,394	6.22%
Solid Waste Fund	<b>\$4,226,962</b>	\$3,968,408	6.52%
Park Fund	<b>\$168,830</b>	\$115,957	45.60%
Debt Service	<b>\$903,531</b>	\$906,081	-0.28%
Agriculture Society	<b>\$31,000</b>	\$30,000	3.33%
Historical Society	<b>\$70,000</b>	\$68,000	2.94%
Building Fund	<b>\$225,000</b>	\$225,000	0.00%
<b>TOTAL BUDGET</b>	<b>\$62,009,463</b>	<b>\$58,393,958</b>	<b>6.19%</b>

## 2025 BUDGET - WHERE THE MONEY GOES - \$62,009,463



# 2025 BUDGET - WHERE THE MONEY COMES FROM - \$62,009,463





**MORRISON COUNTY  
2025 BUDGET / LEVY  
December 12, 2024**

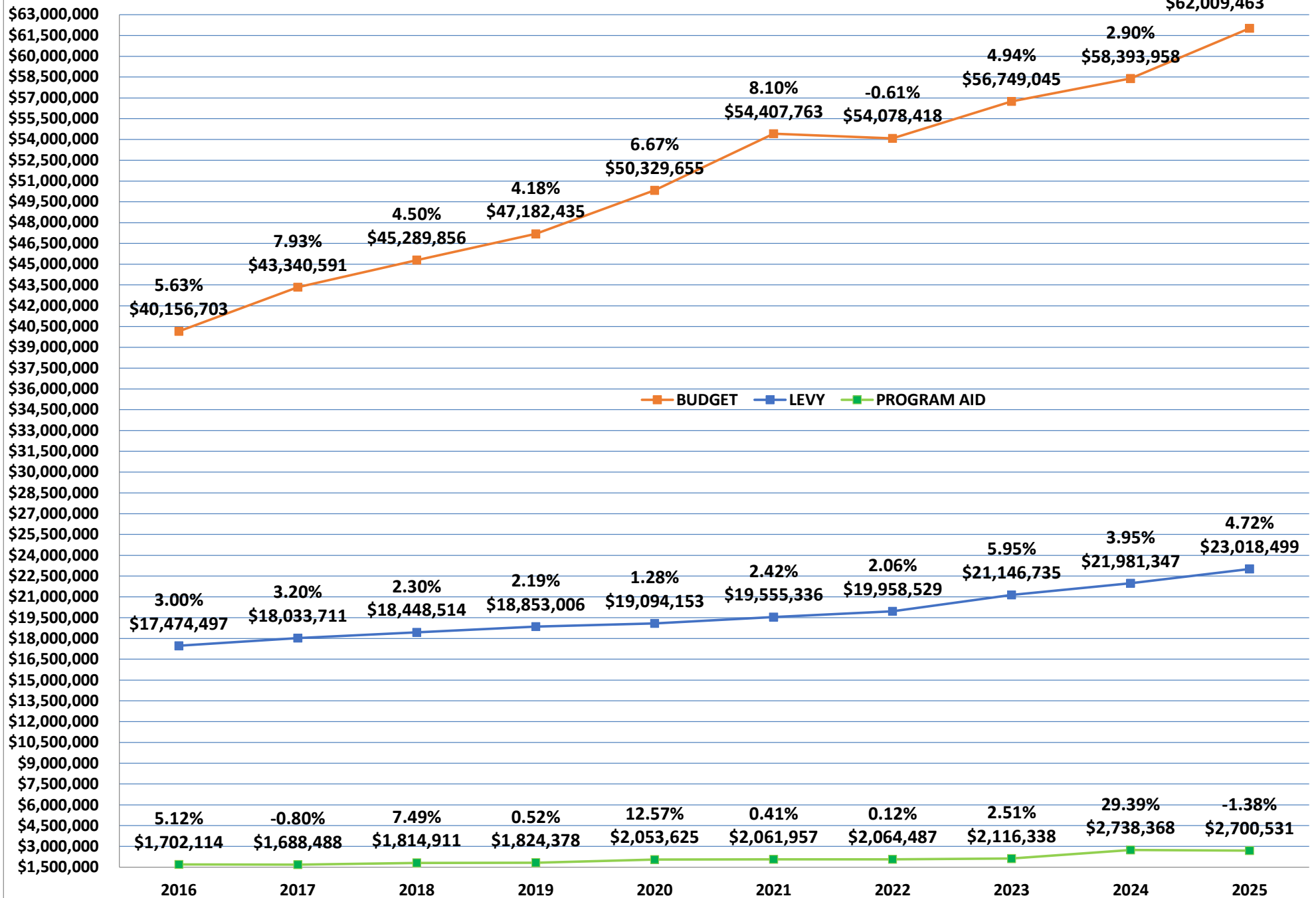
FUND / DEPARTMENT	2025 BUDGETED EXPENSES	- 2025 BUDGETED REVENUES	- 2025 COUNTY PROGRAM AID	= 2025 LEVY NEED	% OF 2025 LEVY INCREASE
<b>General Fund</b>					
Commissioners	\$327,462	\$0	\$34,384	\$293,078	0.03%
Public Defender Costs	\$145,000	\$0	\$15,225	\$129,775	0.02%
Law Library	\$36,000	\$36,000	\$0	\$0	0.00%
County Administrator	\$859,575	\$0	\$90,256	\$769,319	0.28%
Risk Management (Insurance)	\$403,250	\$150,000	\$26,592	\$226,658	0.36%
Auditor-Treasurer/Elections/Audit	\$1,043,140	\$69,000	\$102,286	\$871,854	0.14%
License Bureau	\$613,000	\$613,000	\$0	\$0	0.00%
Technology Services	\$1,144,001	\$117,500	\$107,784	\$918,717	0.57%
Attorney/Contingency	\$1,333,802	\$77,000	\$131,966	\$1,124,836	0.37%
Recorder	\$511,011	\$354,995	\$16,382	\$139,634	0.10%
Government Center Maintenance	\$1,189,919	\$0	\$124,943	\$1,064,976	0.24%
Veterans Service Office	\$244,061	\$17,000	\$23,842	\$203,219	0.04%
Land Services	\$1,928,787	\$747,008	\$124,088	\$1,057,691	0.19%
Sheriff / Jail / E-911	\$9,091,052	\$1,076,002	\$841,590	\$7,173,460	1.66%
Community Corrections	\$1,363,668	\$1,060,675	\$31,815	\$271,178	0.18%
County Extension Office	\$281,570	\$16,350	\$27,848	\$237,372	0.13%
Soil & Water Conservation	\$150,000	\$0	\$15,750	\$134,250	0.00%
Other Agencies Appropriations	\$679,796	\$0	\$71,379	\$608,417	0.02%
Unallocated/Contingency	\$60,000	\$0	\$6,300	\$53,700	0.00%
Equipment Purchases	\$30,000	\$0	\$3,150	\$26,850	0.00%
Employee Development	\$1,500	\$1,500	\$0	\$0	0.00%
General Fund Revenues	\$0	\$1,285,000	(\$134,927)	(\$1,150,073)	-0.15%
Fund Balance	\$0	\$1,517,124	(\$159,300)	(\$1,357,824)	-3.20%
<b>General Fund TOTAL</b>	<b>\$21,436,594</b>	<b>\$7,138,154</b>	<b>\$1,501,354</b>	<b>\$12,797,086</b>	<b>0.99%</b>
<b>Public Works Fund</b>	<b>\$18,156,603</b>	<b>\$14,088,184</b>	<b>\$427,189</b>	<b>\$3,641,230</b>	<b>1.08%</b>
<b>Health &amp; Human Services Fund</b>	<b>\$16,790,943</b>	<b>\$11,157,739</b>	<b>\$591,494</b>	<b>\$5,041,710</b>	<b>2.32%</b>
<b>Solid Waste Fund</b>	<b>\$4,226,962</b>	<b>\$3,904,601</b>	<b>\$33,848</b>	<b>\$288,513</b>	<b>0.08%</b>
<b>Park Fund</b>	<b>\$168,830</b>	<b>\$1,755</b>	<b>\$17,543</b>	<b>\$149,532</b>	<b>0.22%</b>
<b>Debt Service</b>	<b>\$903,531</b>	<b>\$0</b>	<b>\$94,872</b>	<b>\$808,659</b>	<b>0.01%</b>
<b>Agriculture Society</b>	<b>\$31,000</b>	<b>\$0</b>	<b>\$3,255</b>	<b>\$27,745</b>	<b>0.00%</b>
<b>Historical Society</b>	<b>\$70,000</b>	<b>\$0</b>	<b>\$7,350</b>	<b>\$62,650</b>	<b>0.01%</b>
<b>Building Fund</b>	<b>\$225,000</b>	<b>\$0</b>	<b>\$23,625</b>	<b>\$201,375</b>	<b>0.01%</b>
<b>TOTAL BUDGET ALL FUNDS</b>	<b>\$62,009,463</b>	<b>\$36,290,433</b>	<b>\$2,700,531</b>	<b>\$23,018,499</b>	<b>4.72%</b>

**MORRISON COUNTY**  
**2025 BUDGET - LABOR / NON-LABOR**  
**December 12, 2024**

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FUND/DEPARTMENT	2025 BUDGETED EXPENSES	2024 BUDGETED EXPENSES	DOLLAR CHANGE 2025- 2024	% CHANGE '25 - '24	SALARIES/ BENEFITS INCREASE	% SALARIES/ BENEFITS INCREASE	NON-LABOR INCREASE (DECREASE)	% NON- LABOR INCREASE
<b>General Fund</b>								
Commissioners	\$327,462	\$322,242	\$5,220	1.62%	\$ 7,520	2.33%	(\$2,300)	-0.71%
Public Defender Costs	\$145,000	\$140,000	\$5,000	3.57%	\$0	0.00%	\$5,000	3.57%
Law Library	\$36,000	\$36,000	\$0	0.00%	\$0	0.00%	\$0	0.00%
County Administrator	\$859,575	\$795,412	\$64,163	8.07%	\$ 58,423	7.34%	\$5,740	0.72%
Risk Management (Insurance)	\$403,250	\$316,000	\$87,250	27.61%	\$0	0.00%	\$87,250	27.61%
Auditor-Treasurer/Elections/Audit	\$1,043,140	\$1,074,913	(\$31,773)	-2.96%	\$ 15,627	1.45%	(\$47,400)	-4.41%
License Bureau	\$613,000	\$548,000	\$65,000	11.86%	\$ 62,573	11.42%	\$2,427	0.44%
Technology Services	\$1,144,001	\$978,839	\$165,162	16.87%	\$ 74,462	7.61%	\$90,700	9.27%
Attorney/Contingency	\$1,333,802	\$1,249,848	\$83,954	6.72%	\$ 85,764	6.86%	(\$1,810)	-0.14%
Recorder	\$511,011	\$540,310	(\$29,299)	-5.42%	\$ 2,686	0.50%	(\$31,985)	-5.92%
Government Center Maintenance	\$1,189,919	\$1,137,610	\$52,309	4.60%	\$ 21,750	1.91%	\$30,559	2.69%
Veterans Service Office	\$244,061	\$234,747	\$9,314	3.97%	\$ 10,964	4.67%	(\$1,650)	-0.70%
Land Services	\$1,928,787	\$1,904,288	\$24,499	1.29%	\$ 77,157	4.05%	(\$52,658)	-2.77%
Sheriff / Jail / E-911	\$9,091,052	\$8,772,704	\$318,348	3.63%	\$ 271,775	3.10%	\$46,573	0.53%
Community Corrections	\$1,363,668	\$1,314,875	\$48,793	3.71%	\$ 67,933	5.17%	(\$19,140)	-1.46%
County Extension Office	\$281,570	\$234,622	\$46,948	20.01%	\$ 5,933	2.53%	\$41,015	17.48%
Soil & Water Conservation	\$150,000	\$150,000	\$0	0.00%	\$0	0.00%	\$0	0.00%
Other Agencies Appropriations	\$679,796	\$678,447	\$1,349	0.20%	\$0	0.00%	\$1,349	0.20%
Unallocated/Contingency	\$60,000	\$60,000	\$0	0.00%	\$0	0.00%	\$0	0.00%
Equipment Purchases	\$30,000	\$30,000	\$0	0.00%	\$0	0.00%	\$0	0.00%
Employee Development	\$1,500	\$1,500	\$0	0.00%	\$0	0.00%	\$0	0.00%
<b>General Fund TOTAL</b>	<b>\$21,436,594</b>	<b>\$20,520,357</b>	<b>\$916,237</b>	<b>4.47%</b>	<b>\$ 762,567</b>	<b>3.72%</b>	<b>\$153,670</b>	<b>0.75%</b>
<b>Public Works Fund</b>	<b>\$18,156,603</b>	<b>\$16,752,761</b>	<b>\$1,403,842</b>	<b>8.38%</b>	<b>\$ 201,045</b>	<b>1.20%</b>	<b>\$1,202,797</b>	<b>7.18%</b>
<b>Health &amp; Human Services Fund</b>	<b>\$16,790,943</b>	<b>\$15,807,394</b>	<b>\$983,549</b>	<b>6.22%</b>	<b>\$ 561,378</b>	<b>3.55%</b>	<b>\$422,171</b>	<b>2.67%</b>
<b>Solid Waste Fund</b>	<b>\$4,226,962</b>	<b>\$3,968,408</b>	<b>\$258,554</b>	<b>6.52%</b>	<b>\$ 4,243</b>	<b>0.11%</b>	<b>\$254,311</b>	<b>6.41%</b>
<b>Park Fund</b>	<b>\$168,830</b>	<b>\$115,957</b>	<b>\$52,873</b>	<b>45.60%</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$52,873</b>	<b>45.60%</b>
<b>Debt Service</b>	<b>\$903,531</b>	<b>\$906,081</b>	<b>(\$2,550)</b>	<b>-0.28%</b>	<b>\$0</b>	<b>0.00%</b>	<b>(\$2,550)</b>	<b>-0.28%</b>
<b>Agriculture Society</b>	<b>\$31,000</b>	<b>\$30,000</b>	<b>\$1,000</b>	<b>3.33%</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$1,000</b>	<b>3.33%</b>
<b>Historical Society</b>	<b>\$70,000</b>	<b>\$68,000</b>	<b>\$2,000</b>	<b>2.94%</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$2,000</b>	<b>2.94%</b>
<b>Building Fund</b>	<b>\$225,000</b>	<b>\$225,000</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL BUDGET ALL FUNDS</b>	<b>\$62,009,463</b>	<b>\$58,393,958</b>	<b>\$3,615,505</b>	<b>6.19%</b>	<b>\$1,529,233</b>	<b>2.62%</b>	<b>\$2,086,272</b>	<b>3.57%</b>

# MORRISON COUNTY BUDGET-LEVY-PROGRAM AID CHART 2016-2025



**MORRISON COUNTY  
OTHER AGENCY FUNDING REQUESTS 2025  
FUNDED WITH LEVY DOLLARS**

AGENCY	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 PROPOSED BUDGET	DIFFERENCE 2024-2025	% INCREASE/ (DECREASE)
AIRPORT-Joint Powers	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$0	0.00%
INITIATIVE FOUNDATION	\$7,650	\$7,650	\$7,650	\$7,650	\$7,650	\$0	0.00%
HUMANE SOCIETY	\$35,000	\$35,000	\$35,000	\$35,000	\$38,000	\$3,000	8.57%
COMMUNITY DEVELOPMENT	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$0	0.00%
MORRISON COUNTY AG SOCIETY	\$30,000	\$30,000	\$30,000	\$30,000	\$31,000	\$1,000	3.33%
HISTORICAL SOCIETY	\$54,000	\$64,000	\$66,000	\$68,000	\$70,000	\$2,000	2.94%
MORRISON SOIL & WATER DISTRICT	\$124,000	\$124,000	\$124,000	\$150,000	\$150,000	\$0	0.00%
BOYS AND GIRLS CLUB OF MORRISON COUNTY	\$5,000	\$5,000	\$5,000	\$7,000	\$8,000	\$1,000	14.29%
MISSISSIPPI HEAD WATERS - Joint Powers	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.00%
GREAT RIVER REGIONAL LIBRARY - Joint Powers	\$503,001	\$491,598	\$527,994	\$519,097	\$515,346	(\$3,751)	-0.72%
HRA-County Appointed Board (separate levy)	\$40,000	\$40,000	\$40,000	\$70,000	\$70,000	\$0	0.00%
<b>TOTALS</b>	<b>\$905,151</b>	<b>\$903,748</b>	<b>\$942,144</b>	<b>\$993,247</b>	<b>\$996,496</b>	<b>\$3,249</b>	<b>0.33%</b>

# Morrison County New Construction

## Asmt 2024 Payable 2025

### Estimated County Property Tax

County Totals:	Proposed 2025	Final 2024
Levy	\$23,018,499	\$21,981,347
Total Tax Capacity	55,244,232	52,199,245
County Tax Rate	41.667%	42.110%
Estimated Market Value	6,291,841,600	5,957,650,500

New Construction Estimate Totals:		
New Construction Market Value	56,628,800	49,777,500
New Construction % of Total Market Value	0.90%	0.84%
Estimated New Construction Tax Capacity	606,273	
Estimated Percentage of Tax Capacity due to New Construction	1.10%	
Estimated New Construction Property Tax	\$252,616	
Estimated Percentage of Levy(Tax) Spread to New Construction	1.10%	

#### New Construction Estimate by Property Type:

Property Type Description	New Construction Market Value	Property Type Classification Rate	Estimated New Construction Tax Capacity	Estimated County Tax Rate	Estimated New Construction Property Tax
Agricultural - Agricultural Homestead - HGA	7,176,950	1.00%	71,770	41.667%	\$29,904
Agricultural - Agricultural Homestead - Remaining	2,482,600	0.50%	12,413	41.667%	\$5,172
Agricultural - Farming Entity	283,700	0.50%	1,419	41.667%	\$591
Agricultural - NonHomestead - Remaining	633,500	1.00%	6,335	41.667%	\$2,640
Rural Vacant - Agricultural Homestead	6,200	0.50%	31	41.667%	\$13
Residential - Residential Homestead	19,658,734	1.00%	196,587	41.667%	\$81,912
Residential - Homestead for Persons who are Blind or have a Disability	18,416	0.45%	83	41.667%	\$35
Residential - NonHomestead - NonQualifying (1 to 3 Units)	1,151,200	1.25%	14,390	41.667%	\$5,996
Residential - NonHomestead - Apartment (4+ Units)	3,345,000	1.25%	41,813	41.667%	\$17,422
Residential - NonHomestead - Agricultural HGA (2 or 3 unit)	495,200	1.25%	6,190	41.667%	\$2,579
Residential - NonHomestead - Qualifying Single Residential Unit	5,428,050	1.00%	54,281	41.667%	\$22,617
Residential - NonHomestead - Qualifying Single Agricultural Unit	3,142,350	1.00%	31,424	41.667%	\$13,093
Seasonal Residential Recreational - Commercial - Homestead Resort	247,000	1.00%	2,470	41.667%	\$1,029
Seasonal Residential Recreational - NonCommercial	8,412,900	1.00%	84,129	41.667%	\$35,054
Commercial	3,700,500	2.00%	74,010	41.667%	\$30,838
Industrial	446,500	2.00%	8,930	41.667%	\$3,721
<b>Grand Total</b>	<b>56,628,800</b>		<b>606,273</b>		<b>\$252,616</b>