

Carlton County
Board of Commissioners
***** TRUTH IN TAXATION PUBLIC MEETING *****
Tuesday, December 12, 2023
6:00 p.m.
Carlton County Transportation Building
1630 County Road 61, Carlton, MN 55718

1. Brief overview of the property tax system (information included with agenda)
 - a. Fact sheets
 - b. Levy information
 - c. Individual statements
2. Review of the proposed 2024 Budget
 - a. 2024 Proposed Budget
 - b. 2024 Levy Comparison by Department
 - c. Major factors affecting the budget
 - d. Who has taxing authority
3. Property tax refunds and property tax deferral for senior citizens
4. Public comments and questions
5. Acknowledgment of written comments received
6. Adoption of the Final 2024 Carlton County Budget and Levy will take place at the December 26, 2023, 4:00 p.m. Adjourned Board Meeting held at the Transportation Building Meeting Room.

Meeting Purpose

This meeting is held annually to allow opportunity for the County Commissioners to receive public input regarding the County Budget and County Levy for the upcoming Tax Payable Year prior to final budget adoption.

County Budget = Summary of planned financial revenues & expenditures for future operations.

County Levy = County property tax collected to fund government operations.

Understanding Property Taxes

Property Tax Fact Sheet 1

Fact Sheet

This fact sheet explains why we have property taxes and how they are calculated for your property. It is one of a series of fact sheets designed to help you understand Minnesota’s property tax system.

Why do we have property taxes?

Local property taxes help fund local programs and services, such as public schools, fire and police protection, streets, libraries, and more. Property taxes fund school districts, towns, cities, counties, and other special taxing districts.

Some properties – including seasonal/cabin and commercial/industrial – are also subject to a state-level property tax. This “state general tax” goes into the state general fund.

Property taxes are generally a more stable source of revenue than sales or income taxes. Property taxes are less susceptible to economic, income, or spending trends.

What affects my property tax bill?

A number of things can affect your property tax bill, but local government spending and non-tax revenues will affect it the most. In general:

- Your property taxes may go up if local governments raise spending or receive less non-tax revenue (such as state aid).
- Your property taxes may go down if local governments reduce spending or receive more non-tax revenue.

Each year, local governments determine how much property tax revenue is needed to cover their spending – the **levy** (budget).

The value and classification (type) of property are used to determine your share of the levy. Other things – including programs that defer or reduce your property tax – also play a role.

How does my property value affect taxes?

The assessor determines the **estimated market value** (EMV) and classification of your property on January 2 each year.

The EMV does not directly affect your property tax bill. Instead, the **taxable market value** is used to calculate how much of the levy you will pay.

For more information, see Fact Sheet 2, *How the Assessor Estimates Your Market Value*.

How does my property classification affect taxes?

The assessor classifies your property according to how it is used (homestead, apartment, cabin, farm, commercial-industrial, etc.).

Each class of property is taxed at a different percentage of its value. These **classification (class) rates** are set by state law.

Different class rates may result in some types of property paying a greater share of local property taxes than others. For example, commercial properties typically pay more than residential homesteads and agricultural properties.

How are my taxes determined?

First, your local jurisdiction determines how much property tax revenue is needed. Officials calculate the local tax **levy** by subtracting all non-property tax revenue from the total proposed budget.

$$\begin{array}{r}
 \text{Total Proposed Local Budget} \\
 - \text{Non-Property Tax Revenue (state aid, fees, etc.)} \\
 \hline
 = \text{Property Tax Revenue Needed (levy)}
 \end{array}$$

The levy is spread among all taxable properties according to their **tax capacity**. (A property's tax capacity is calculated by multiplying its taxable market value by its class rate.)

$$\text{Tax Capacity} = \text{Taxable Market Value} \times \text{Class Rate}$$

The **local property tax rate** is calculated by dividing the property tax revenue needed by the jurisdiction's total tax capacity.

$$\text{Local Tax Rate} = \frac{\text{Property Tax Revenue Needed (Levy)}}{\text{Total Tax Capacity (For All Properties)}}$$

Finally, the county auditor calculates and applies any credits, voter-approved school referendum levies, and the state general tax (for certain types of property).

By combining the above calculations, we get the **basic formula** to determine the tax due for an individual property.

Taxable Market Value	
x Class Rate	
= Tax Capacity	
x Local Tax Rate	
= Base Tax	
- Credits	
+ Referendum Levy Amounts	
+ State General Tax (when it applies)	
= Total Property Tax Payable	

What is a 'Truth in Taxation' notice?

Truth in Taxation notices are sent to all property owners each November, before local governments finalize their budgets for the coming year.

This notice is meant to help you understand how property taxes are determined and how you can get involved with local budgeting and taxation. It provides information about your property's:

- Value and classification
- Tax amounts for the current year
- Estimated taxes for the coming year under the local budgets being proposed

The notice also tells you when local officials will hold public meetings to discuss and finalize their budgets. These meetings are an opportunity to voice your opinion about the proposed spending.

You cannot appeal your property's market value, classification, or proposed taxes at these meetings. (For more information, see Fact Sheet 3, *How to Appeal Your Value and Classification*.)

What is a Property Tax Statement?

Property tax statements are mailed to all property owners by March 31 of each year.

The statement tells you how much property tax you owe for the year. It provides an itemized list of all your local property taxes (city or town, county, school district, etc.) It also will include any special assessments on your property, such as tax on "contamination value" or special assessments for road improvements.

Note: Your property's value and classification from the previous year are used to calculate the tax amount. You cannot appeal your tax amount.

When are my property taxes due?

Most property taxes are due on May 15 and October 15 (paid in equal installments).

If your total property tax is \$100 or less, the full amount is due on May 15.

If your property is classified as **agricultural**, the second payment is not due until November 15.

What can I get more information?

Go to www.revenue.state.mn.us and type "Understanding Property Tax"

Contact your County Assessor, Auditor, or Treasurer.

Fourteen Reasons

WHY PROPERTY TAXES VARY FROM YEAR TO YEAR

1. THE MARKET VALUE OF A PROPERTY MAY CHANGE.

- Each parcel of property is assessed at least once every five years and a sales ratio study is done to determine if the property is assessed similarly to like properties. If not, the Commissioner of Revenue may issue an 'order' that would affect the taxable value of a parcel.
- Additions and improvement made to a property generally increases its market value.

2. THE MARKET VALUE OF OTHER PROPERTIES IN YOUR TAXING DISTRICT MAY CHANGE, SHIFTING TAXES FROM ONE PROPERTY TO ANOTHER.

- If the market value of a property increases more or less than the average increase or decrease in a taxing district, the taxes on that property will also change.
- New construction in a taxing district increases the tax base and will affect the district's tax rate.

3. THE STATE GENERAL PROPERTY TAX MAY CHANGE.

- The state legislature directly applies a State General Property Tax to commercial/industrial and season/recreational property classes.

4.

THE CITY BUDGET AND LEVY MAY CHANGE.

- Each year, cities review the needs and wants of their citizens and how to meet those needs and wants. This is called 'discretionary spending' in the city budget. Also included in the budget is non-discretionary spending which is required by state and federal mandates and court decisions and orders.

5.

THE TOWNSHIP BUDGET AND LEVY MAY CHANGE.

- Each March, townships set the levy and budget for the next year.

6.

THE COUNTY BUDGET AND LEVY MAY CHANGE.

- Each year, counties review the needs and wants of their citizens and how to meet those discretionary needs and wants. In addition, also included in the county budget is non-discretionary spending which is required by state and federal mandates and court decisions and orders. As much as sixty to eighty-five percent of the county expenditures are used to deliver mandated services.

7.

THE SCHOOL DISTRICT'S BUDGET AND LEVY MAY CHANGE.

- The Legislature determines basic funding levels for K-12 education and mandates services that schools must perform. On average, approximately seventy percent of school costs are paid by the state.
- Local school districts set levies for purposes including safe school and community education, etc.

8.

A SPECIAL DISTRICT'S BUDGET AND LEVY MAY CHANGE.

- Special districts such as the Metropolitan Council, hospital districts, watershed districts, drainage districts, etc. set levies to balance their budgets.

9.

SPECIAL ASSESSMENTS MAY BE ADDED TO YOUR PROPERTY TAX BILL.

- Water lines, curb and gutter, and street improvements that directly benefit your property may be funded, in whole or in part, through a special assessment that is added to your tax bill.

10. VOTERS MAY HAVE APPROVED A SCHOOL, CITY/TOWNSHIP, COUNTY, OR SPECIAL DISTRICT REFERENDUM.

- Local referendums may be held for local government construction projects, excess operating levies for schools or many other purposes.
- Referendum levies may be spread on the market value or the tax capacity of a property depending on process and type of referendum levy.

11. FEDERAL AND STATE MANDATES MAY HAVE CHANGED.

- Both the state and federal governments require local governments to provide certain services and follow certain rules. These mandates often require an increase in the cost and level of service delivery.

12. AID AND REVENUE FROM THE STATE AND FEDERAL GOVERNMENTS MAY HAVE CHANGED.

- Each year the state legislature reviews and adjusts the level of funding for a variety of aids provided to local governments including Local Government Aid and County Program Aid. The formulas for how aid is determined and distributed among local governments may have changed.
- While direct aid and revenue from the federal government to local governments has declined greatly in recent years, federal revenue continues to be a key portion of the local government revenue stream and that revenue stream may have changed.

13. THE STATE LEGISLATURE MAY HAVE CHANGED THE PORTION OF THE TAX BASE PAID BY DIFFERENT TYPES OF PROPERTIES.

- A change in class rates will require a change in the tax rate to raise the same amount of money.

OTHER STATE LAW CHANGES MAY ADJUST THE TAX BASE.

- Fiscal disparities, personal property taxes on utility properties, limited market value, and tax increment financing are example of laws that affect property taxes.

Glossary of Terms

CATEGORICAL AID: Aid given to a local unit of government to be used only for a specific purpose.

CIRCUIT BREAKER: See "Property Tax Refund."

CLASS RATES: The percent of market value set by state law that establishes the property's tax capacity subject to the property tax.

COUNTY PROGRAM AID: State property tax relief aid to counties, distributed with a formula based on needs (households on foodstamps, age of the population, number of serious crimes) and tax base equalization for counties with smaller tax bases.

EDUCATION AID: The total amount of state dollars paid for K-12 education. This aid is paid to the school districts.

FISCAL DISPARITIES: A program in the Twin Cities metropolitan area and on the iron range in which a portion of the commercial and industrial property value of each city and township is contributed to a tax base sharing pool. Each city and township then receives a distribution of property value from the pool based on market value and population in each city.

GENERAL PURPOSE AID: Aid given to units of government to be used at their own discretion. Examples are Local Government Aid and County Program Aid.

HIGHWAY AID: Motor fuels tax and license tab money the state distributes to counties, cities and townships for highways and bridges.

HOMESTEAD: A residence occupied by the owner.

INDIVIDUAL INCOME TAX: A state tax on the income of residents and non-residents with Minnesota sources of income that is deposited into the state general fund.

LEVY: The imposition of a tax, associated with the property tax.

LEVY LIMIT: The amount a local unit of government is permitted to levy for specific services under state law.

LIMITED MARKET VALUE: A state imposed limit on property value increases for the purpose of calculating property taxes.

LOCAL GOVERNMENT AID (LGA): A state government revenue sharing program for cities with low property wealth or high service burdens that is intended to provide an alternative to the property tax.

LOCAL SALES TAX: A local tax, authorized by the state, levied on the sale of goods and services to be used for specific purposes by the local government.

LOCAL TAX RATE: The tax rate usually expressed as a percentage of tax capacity, used to determine the property tax due on a property.

MARKET VALUE: An assessor's estimate of what property would be worth if it were sold.

MARKET VALUE AGRICULTURE CREDIT: A state credit to reduce the property tax paid by agricultural homesteads to the local taxing jurisdiction.

MARKET VALUE HOMESTEAD CREDIT: The Market Value Homestead Credit (MVHC) program was eliminated during the 2011 Special Session for taxes payable in 2012 and beyond. The credit was replaced with a *market value exclusion* (defined below). This guide describes the (MVHC) reimbursement program. The program was designed to provide state-paid property tax relief to owners of certain qualifying homestead property.

MARKET VALUE HOMESTEAD EXCLUSION: The exclusion reduces the taxable value of qualifying homesteads. Despite the decreased taxable value, taxes will increase on most properties including apartments and businesses and is independent of any action taken by local governments. The exclusion provides for a portion of each home's market value to be excluded from its value for property tax calculations. The amount of value excluded is directly proportional to the MVHC the home received under the old law. In this way, each home contributes a smaller amount to each taxing jurisdiction's tax base. The tax rate tends to be a little higher because of the reduced tax base, which is why taxes increase for the other types of property. The tax burden on any given homestead could be lesser or greater depending upon the mix of properties in the jurisdiction and the level of the tax rate.

PROPERTY TAX: A tax levied on any kind of property.

PROPERTY TAX REFUND: A partial property tax refund program for those who have property taxes out of proportion with their income. This program is available to homeowners and renters.

SALES RATIO STUDY: A study conducted by the Department of Revenue of open market property sales, which is then compared to local assessments to ensure that local assessments adequately reflect the market.

STATE GENERAL PROPERTY TAX: A state-imposed property tax on commercial, industrial, and seasonal recreational properties.

STATE SALES TAX: A state tax (6.5%) levied on the sale of goods and services that is deposited into the state general fund.

TAX CAPACITY: The valuation of property based on market value and class rates, on which property taxes are determined.

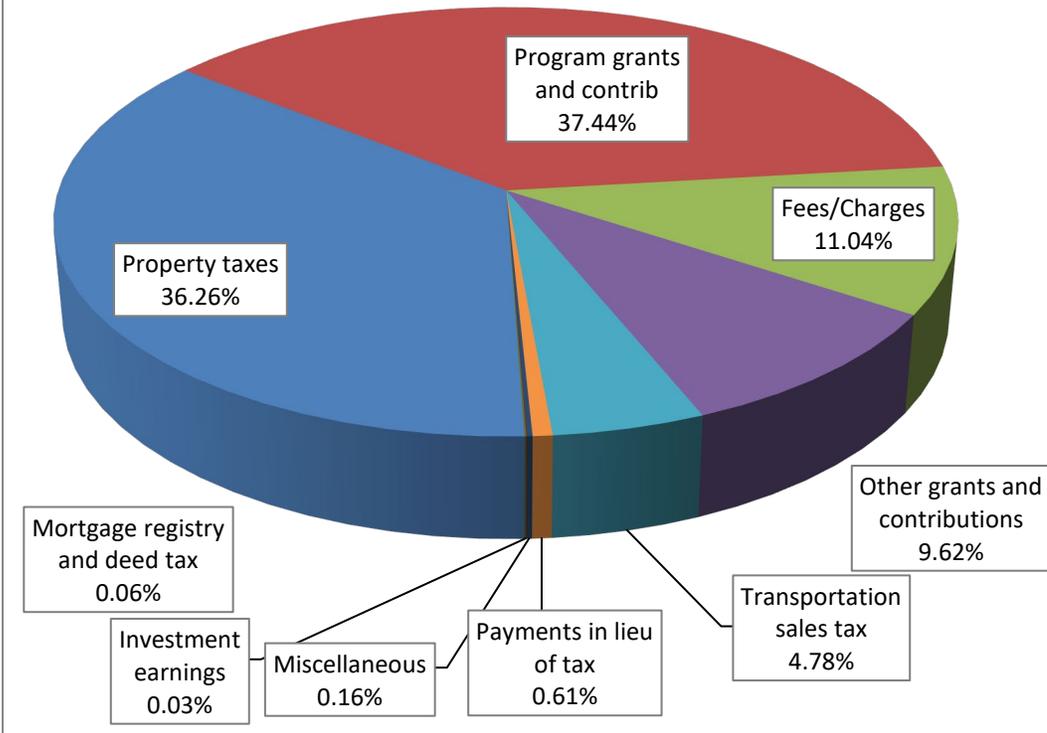
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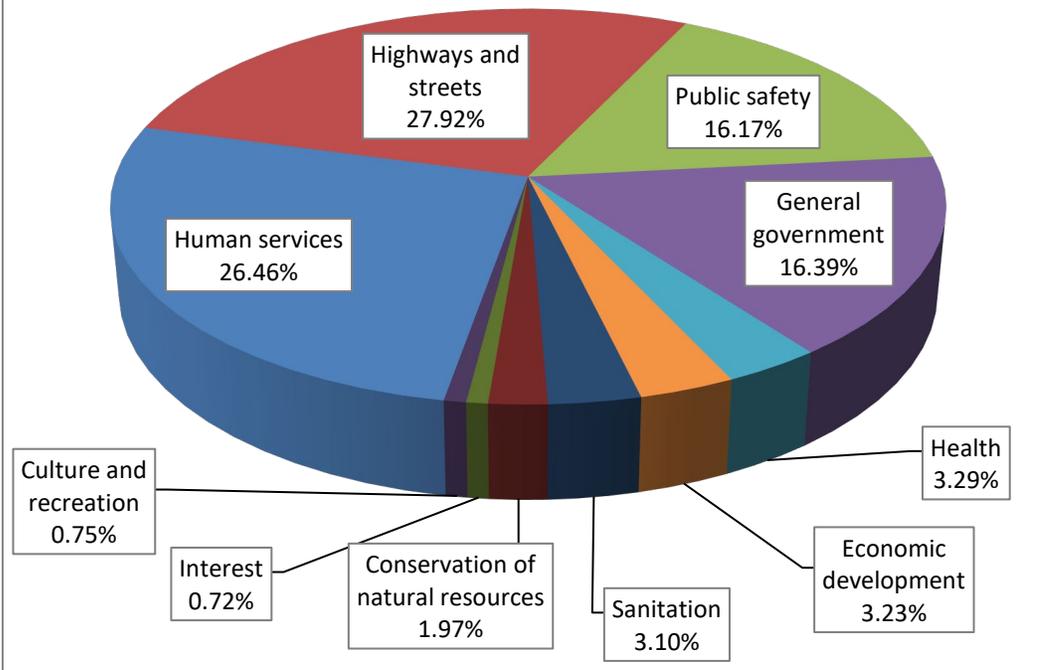
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Carlton County's 2021 Governmental Funds' Finances

Where it comes from . . .



Where it goes . . .



Homestead Market Value Exclusion

The Market Value Exclusion reduces the taxable market value for property classified as homestead if it is valued below \$413,800. By decreasing the taxable market value, net property taxes are also decreased.

Note: The exclusion amounts will increase in 2024 due to law changes during Minnesota's 2023 legislative session. This page shows the current amounts.

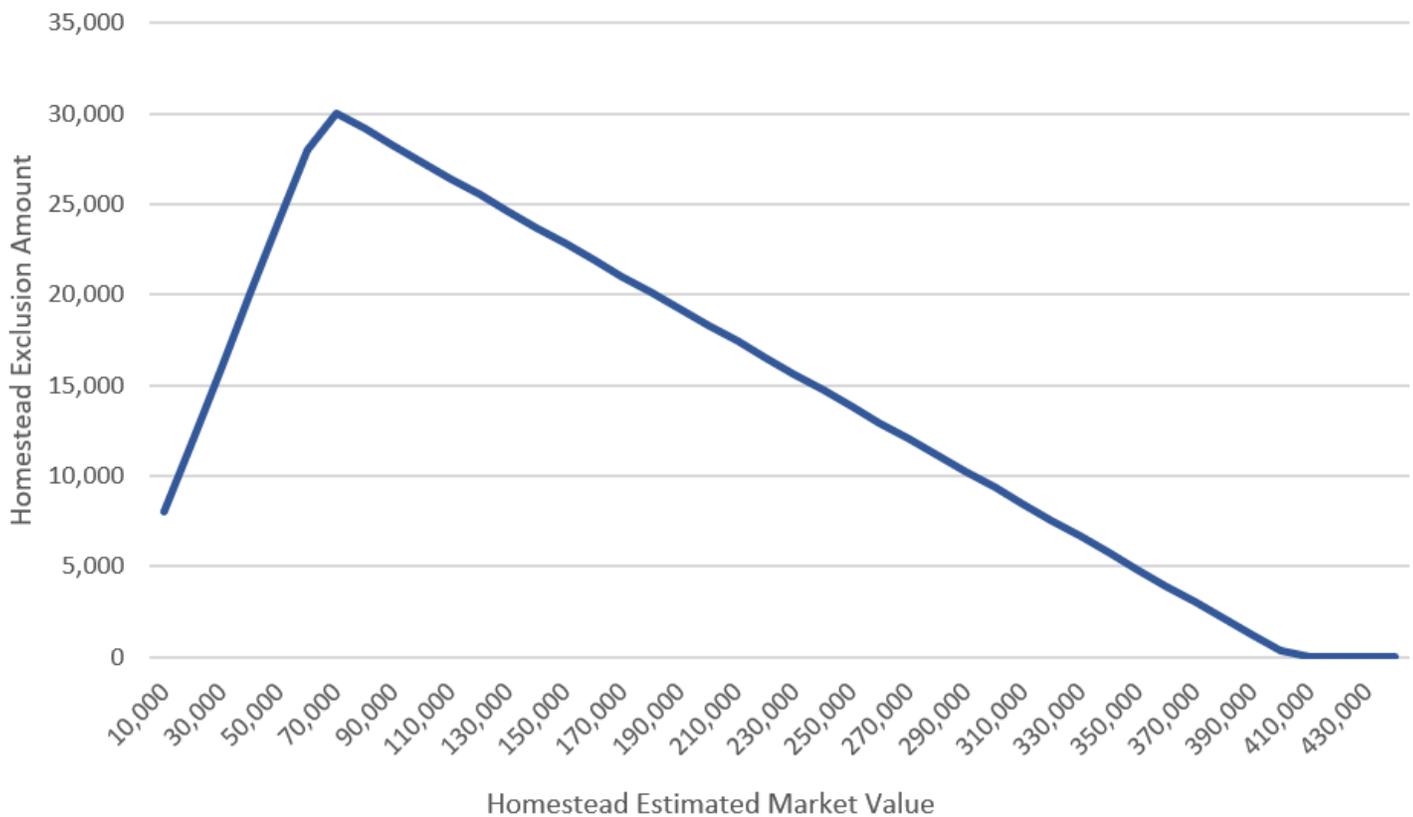
How the Exclusion Works

The exclusion reduces the taxable market value of qualifying homestead properties. By decreasing the taxable market value, net property taxes are also decreased.

How the Exclusion is Calculated

For homesteads valued at \$76,000 or less, the exclusion is 40% of the market value, creating a maximum exclusion of \$30,400. The exclusion is reduced as property values increase, and phases out for homesteads valued at \$413,800 or more. Properties that are partial homesteads (for example, when only one of two owners lives there) will have a reduced exclusion.

Homestead Market Value Exclusion



Amounts will increase for ASSESSED 2024/PAYABLE 2025 to a range of \$95,000 to upper limit of \$517,200. Maximum exclusion will be \$38,000.

Carlton County
 Auditor/Treasurer
 Kevin DeVriendt
 PO Box 130
 Carlton, MN 55718
 www.co.carlton.mn.us

Example of homestead exclusion phasing out as home value increases

Taxpayer # 123456

CARLTON COUNTY TAXPAYER
 123 CLOQUET DRIVE
 CLOQUET MN 55720

Property Information

Property ID:
 01-234-5678

Property: 123 CLOQUET DR\CLOQUET MN

Property Description:
 CITY OF CLOQUET

PROPOSED TAXES 2024		
THIS IS NOT A BILL. DO NOT PAY.		
Step	VALUES AND CLASSIFICATION	
	Taxes Payable Year	2023 2024
1	Estimated Market Value	321,700 328,200
	Homestead Exclusion	8,287 7,702
	Other Exclusions	0 0
	Taxable Market Value	313,413 320,498
	Class:	RES HMSTD RES HMSTD
Step	PROPOSED TAX	
2	Property Taxes before credits	4,720.00
	School building bond credit	.00
	Agriculture market value credit	.00
	Other credits	.00
	Property Taxes after credits	4,720.00
Step	PROPERTY TAX STATEMENT	
3	Coming in 2024	
The time to provide feedback on PROPOSED LEVIES is NOW It is too late to appeal your value without going to Tax Court.		

Proposed Property Taxes and Meetings by Jurisdiction for Your Property			
Contact Information	Meeting Information	Actual 2023	Proposed 2024
State General Tax	No public meeting	.00	.00
Carlton County Carlton County Auditor PO Box 130 Carlton MN 55718-0130 (218) 384-9127 www.co.carlton.mn.us	12/12/2023 6:00 p.m. Meeting Room Transportation Bldg 1630 County Road 61	2,092.85	2,105.47
City of Cloquet City Administrator 101 14th Street Cloquet MN 55720 (218) 879-3347 www.cloquetmn.gov	12/05/23 6:00 p.m. Council Chambers Cloquet City Hall 101 14th Street	308.03	316.48
School District: 94 Voter Approved Levies Other Levies		725.08 863.96	734.65 912.57
School Superintendent 302 14th St Cloquet MN 55720 (218) 879-6721 www.isd94.org	12/11/23 6:00 p.m. Board Room Garfield Building 302 14th St		
Special Taxing District(s) Total:		643.08	650.83
CLOQUET AREA AMB DISTRICT CAFD 508 CLOQUET AVE CLOQUET MN 55720 218-499-4258 www.cloquetareafiredistrict.com	12/20/23 6:00 p.m. COUNTY GOVERNMENT SERVICES BUILDING 1307 CLOQUET AVE		
	CLOQUET AREA FIRE DIST CAFD 508 CLOQUET AVE CLOQUET MN 55720 218-499-4258 www.cloquetareafiredistrict.com		
Tax Increment Tax Fiscal Disparity Tax		.00 .00	.00 .00
Total excluding any special assessments		4,633.00	4,720.00 1.9 %

What Else Should You Know?

Your local units of government have proposed the amounts they will need to levy in 2024.

The following circumstances could change these amounts:

- Upcoming referenda
- Legal judgments
- Natural disasters
- Voter-approved levy limit increases, or
- Special assessments

Your county commissioners, school board, city council (if your property is located in a city with a population over 500), and metropolitan special taxing district will soon be holding meetings to discuss the 2024 budgets and proposed 2024 property taxes. (The school board will discuss the 2023 budget.) You are invited to attend these meetings to express your opinion.

Supplemental Budget Information - Proposed 2024 Taxes

Levy Information

Taxing Authority	2023 Actual	2024 Proposed	Percent Change
Carlton County	\$32,181,846	\$33,465,217	4.0%
City Of Barnum	\$237,500	\$242,415	2.1%
City Of Carlton	\$472,821	\$496,491	5.0%
City Of Cloquet	\$3,442,127	\$3,598,147	4.5%
City Of Cromwell	\$145,587	\$156,935	7.8%
City Of Kettle River	\$102,188	\$107,861	5.6%
City Of Moose Lake	\$904,391	\$1,030,069	13.9%
City Of Scanlon	\$336,622	\$346,594	3.0%
City Of Wrenshall	\$193,425	\$203,096	5.0%
City Of Wright	\$30,527	\$30,727	.7%
Isd 100 Wrenshall	\$1,517,669	\$1,513,112	-.3%
Isd 91 Barnum	\$1,028,914	\$1,553,610	51.0%
Isd 93 Carlton	\$1,516,622	\$1,181,607	-22.1%
Isd 94 Cloquet	\$7,127,384	\$7,454,693	4.6%
Isd 95 Cromwell-Wright	\$749,977	\$1,206,144	60.8%
Isd 97 Moose Lake	\$957,508	\$999,478	4.4%
Isd 99 Esko	\$2,238,714	\$2,353,665	5.1%

How Can You Learn More?

The time to provide feedback on proposed levies is now.

You are invited to attend budget meetings to express your opinion.

Levy information is provided by the county, city, and school district. It compares two years for those jurisdictions. For more information, contact the county, city, or school district directly or visit their websites.

Levy amounts impact the taxes owed for your property. Additional factors that may impact your property tax amount include changes to taxable market value, improvements made to the property, and changes in special programs, such as the homestead market value exclusion.

CARLTON COUNTY
PROPOSED COMPARISON OF LEVIES BY FUND
September 25, 2023

	2023 Levy	2024 Levy Needs	Fund Balance Change	2024 Proposed Levy	\$ Change	% Change
Revenue	18,467,641	20,181,891	-8,430	20,173,461	1,705,820	9.24%
Road & Bridge	4,057,226	3,539,853	-225,000	3,314,853	-742,373	-18.30%
Human Services	7,764,056	8,344,416	-580,360	7,764,056	0	0.00%
Debt Redemption	1,892,923	2,212,847	0	2,212,847	319,924	16.90%
Forfeited Tax	0	-232,512	232,512	0	0	0.00%
Economic Development	0	-110,149	110,149	0	0	0.00%
Total	32,181,846	33,936,346	-471,129	33,465,217	1,283,371	3.99%

2024 PRELIMINARY BUDGET
September 25, 2023

<u>DEPARTMENT</u>	<u>BUDGETED EXPENDITURES</u>	<u>BUDGETED REVENUES</u>	<u>LEVY ALLOCATION</u>	<u>USE OF FUND BALANCE</u>	<u>ACTUAL LEVY</u>
001 BOARD COMMISSIONERS	533,554	2,284,207	(1,750,653)	(100,000)	(1,650,653)
010 RESTORATIVE JUSTICE	544,845	72,171	472,674	-	472,674
015 COURT ADMINISTRATOR	226,000	-	226,000	-	226,000
020 DISTRICT COURT	3,921	-	3,921	-	3,921
026 LAW LIBRARY	35,000	45,000	(10,000)	(10,000)	-
040 COUNTY AUDITOR	1,356,614	1,341,470	15,144	-	15,144
045 MOTOR VEHICLE	450,462	336,000	114,462	-	114,462
055 COUNTY ASSESSOR	856,609	-	856,609	-	856,609
060 GENERAL OPERATIONS	796,756	40,655	756,101	-	756,101
065 CNTY COORDINATOR/HR	784,660	-	784,660	-	784,660
070 INFO TECHNOLOGY	1,515,686	5,000	1,510,686	-	1,510,686
075 GIS	265,822	-	265,822	-	265,822
090 COUNTY ATTORNEY	1,621,501	74,414	1,547,087	-	1,547,087
095 CTY ATT VICTIM SERVICE	105,228	86,641	18,587	-	18,587
104 COUNTY RECORDER	590,856	250,000	340,856	(45,000)	385,856
107 COUNTY SURVEYOR	15,000	-	15,000	-	15,000
116 BUILDING MAINTENANCE	1,661,485	15,000	1,646,485	-	1,646,485
120 VETERANS SERVICE	373,581	10,000	363,581	-	363,581
125 CHILD & FAMILY INITIATIVES	659,931	329,936	329,995	15,945	314,050
130 ZONING AND ENV SVCS	508,685	168,284	340,401	-	340,401
200 COUNTY SHERIFF	5,083,557	841,809	4,241,748	34,667	4,207,081
205 COURT SECURITY	149,068	-	149,068	-	149,068
210 COMMUNICATIONS	1,669,133	227,800	1,441,333	170,900	1,270,433
225 COUNTY CORONER	115,000	-	115,000	-	115,000
230 BOAT AND WATER SAFETY	11,929	9,000	2,929	-	2,929
235 SNOWMOBILE SAFETY	5,355	5,355	-	-	-
250 COUNTY JAIL	3,134,544	64,800	3,069,744	(180,000)	3,249,744
280 EMERGENCY MANAGEMENT	265,655	135,000	130,655	-	130,655
285 EMERGENCY MEDICAL SERV	89,700	-	89,700	-	89,700
290 ANIMAL CONTROL	15,000	-	15,000	-	15,000
390 TRANSFER STATION	1,837,765	1,837,500	265	-	265
395 WASTE RECYCLING	282,207	251,587	30,620	-	30,620
450 COMMUNITY CORRECTIONS	2,015,688	-	2,015,688	-	2,015,688
501 ARROWHEAD LIBRARY	154,515	-	154,515	-	154,515
502 CNTY HISTORICAL SOCIETY	44,000	-	44,000	-	44,000
520 PARKS & RECREATION	33,122	-	33,122	-	33,122
525 GRANT IN AID TRAILS	245,000	245,000	-	-	-
601 COUNTY FAIR ASSOCIATION	37,750	-	37,750	-	37,750
602 SOIL & WATER	228,220	-	228,220	-	228,220
625 COUNTY EXTENSION OFFICE	314,024	15,500	298,524	-	298,524
630 WEED INSPECTOR	7,798	-	7,798	-	7,798
635 UNREFUNDED GAS TAX	8,000	8,000	-	-	-
640 TIMBER DEVELOPMENT	16,000	-	16,000	16,000	-
645 RESOURCE DEVELOPMENT	56,520	56,520	-	-	-
680 WATER PLAN	275,462	185,436	90,026	34,003	56,023
690 AIRPORT COMMISSION	1,225,695	1,174,842	50,853	-	50,853
701 RAIL AUTHORITY	8,300	8,300	-	-	-
702 ARDC (PASS-THRU)	71,915	-	71,915	71,915	-
	<u>30,307,118</u>	<u>10,125,227</u>	<u>20,181,891</u>	<u>8,430</u>	<u>20,173,461</u>
300 ROAD AND BRIDGE	19,469,940	15,930,087	3,539,853	225,000	3,314,853
400 HUMAN SERVICES	23,533,925	15,189,509	8,344,416	580,360	7,764,056
800 DEBT REDEMPTION	5,295,247	3,082,400	2,212,847	-	2,212,847
650 FORFEITED TAX	445,114	677,626	(232,512)	(232,512)	-
001 ECONOMIC DEVELOPMENT	577,894	688,043	(110,149)	(110,149)	-
	<u>79,629,238</u>	<u>45,692,892</u>	<u>33,936,346</u>	<u>471,129</u>	<u>33,465,217</u>

2024 LEVY COMPARISON BY DEPARTMENT - PRELIMINARY
September 25, 2023

	DEPARTMENT	2023 LEVY	2024 PROP	\$\$\$ CHANGE	% CHANGE	% COUNTY CHANGE
001	BOARD COMMISSIONERS	(1,776,694)	(1,650,653)	126,041	7.09%	0.39%
010	RESTORATIVE JUSTICE	289,397	472,674	183,277	63.33%	0.57%
015	COURT ADMINISTRATOR	226,000	226,000	-	0.00%	0.00%
020	DISTRICT COURT	3,921	3,921	-	0.00%	0.00%
026	LAW LIBRARY	-	-	-	0.00%	0.00%
040	COUNTY AUDITOR	634,862	15,144	(619,718)	-97.61%	-1.93%
045	MOTOR VEHICLE	126,883	114,462	(12,421)	-9.79%	-0.04%
055	COUNTY ASSESSOR	820,520	856,609	36,089	4.40%	0.11%
060	GENERAL OPERATIONS	626,752	756,101	129,349	20.64%	0.40%
065	COORDINATOR	638,340	784,660	146,320	22.92%	0.45%
070	INFORMATION TECHNOLOGY	1,441,922	1,510,686	68,764	4.77%	0.21%
075	GIS	205,103	265,822	60,719	29.60%	0.19%
090	COUNTY ATTORNEY	1,492,433	1,547,087	54,654	3.66%	0.17%
095	CTY ATT VICTIM SERVICE	29,755	18,587	(11,168)	-37.53%	-0.03%
104	COUNTY RECORDER	322,741	385,856	63,115	19.56%	0.20%
107	COUNTY SURVEYOR	15,000	15,000	-	0.00%	0.00%
116	BUILDING MAINTENANCE	1,409,086	1,646,485	237,399	16.85%	0.74%
120	VETERANS SERVICE	334,271	363,581	29,310	8.77%	0.09%
125	CHILD & FAMILY INITIATIVES**	262,546	314,050	51,504	19.62%	0.16%
130	ZONING AND ENV SVCS	314,970	340,401	25,431	8.07%	0.08%
225	CORONER	115,000	115,000	-	0.00%	0.00%
390	TRANSFER STATION	48,787	265	(48,522)	-99.46%	-0.15%
395	WASTE RECYCLING	40,791	30,620	(10,171)	-24.93%	-0.03%
520	PARKS AND RECREATION	9,519	33,122	23,603	247.96%	0.07%
525	GRANT IN AID TRAILS	-	-	-	0.00%	0.00%
630	WEED INSPECTOR	7,828	7,798	(30)	-0.38%	0.00%
635	UNREFUNDED GAS TAX	-	-	-	0.00%	0.00%
640	TIMBER DEVELOPMENT	-	-	-	0.00%	0.00%
645	RESOURCE DEVELOPMENT	-	-	-	0.00%	0.00%
680	WATER PLAN	51,220	56,023	4,803	9.38%	0.01%
690	AIRPORT COMMISSION	23,858	50,853	26,995	113.15%	0.08%
701	RAIL AUTHORITY	-	-	-	1.00%	0.00%
702	ARDC (PASS-THRU)	-	-	-	-	0.00%
		7,714,811	8,280,154	565,343	7.33%	1.76%
200	COUNTY SHERIFF	3,643,792	4,207,081	563,289	15.46%	1.75%
205	COURT SECURITY	143,551	149,068	5,517	3.84%	0.02%
210	COMMUNICATIONS	1,209,321	1,270,433	61,112	5.05%	0.19%
230	BOAT AND WATER SAFETY	3,000	2,929	(71)	-2.37%	0.00%
235	SNOWMOBILE SAFETY	-	-	-	0.00%	0.00%
250	COUNTY JAIL	2,742,204	3,249,744	507,540	18.51%	1.58%
280	EMERGENCY MANAGEMENT	127,331	130,655	3,324	2.61%	0.01%
		7,869,199	9,009,910	1,140,711	14.50%	3.54%
285	EMS (AMBULANCE)	89,700	89,700	-	0.00%	0.00%
290	ANIMAL CONTROL	15,000	15,000	-	0.00%	0.00%
450	CORRECTIONS	2,053,234	2,015,688	(37,546)	-1.83%	-0.12%
501	COUNTY LIBRARY	154,015	154,515	500	0.32%	0.00%
502	HISTORICAL SOCIETY	40,000	44,000	4,000	10.00%	0.01%
601	COUNTY FAIR	37,750	37,750	-	0.00%	0.00%
602	SOIL & WATER	206,220	228,220	22,000	10.67%	0.07%
625	EXTENSION OFFICE	287,712	298,524	10,812	3.76%	0.03%
		2,883,631	2,883,397	(234)	-0.01%	0.00%
01	REVENUE SUBTOTAL	18,467,641	20,173,461	1,705,820	9.24%	5.30%
300	ROAD AND BRIDGE	4,057,226	3,314,853	(742,373)	-18.30%	-2.31%
400	PUBLIC HLTH & HUMAN SVCS	7,764,056	7,764,056	-	0.00%	0.00%
800	DEBT REDEMPTION	1,892,923	2,212,847	319,924	16.90%	0.99%
650	FORFEITED TAX	-	-	-	0.00%	0.00%
001	ECONOMIC DEVELOPMENT	-	-	-	0.00%	0.00%
		32,181,846	33,465,217	1,283,371	3.99%	3.99%

ECONOMIC FACTORS AND THE 2024 BUDGET AND LEVY

Of all the factors that affect your individual property taxes, your County Board controls ONLY the County Budget and Levy.

Carlton County's elected and appointed officials considered many factors when setting the proposed 2024 budget and levy.

County Program Aid (CPA) state aid increased 32% (\$2,348,934 to \$3,103,283)

Investment Income budgeted increase 433% (\$150,000 to \$800,000)

General Wage Increase (estimated budget only - All labor contracts are unsettled and open for 2024)

Additional positions and changes to existing positions \$1,151,982

Health Insurance Increase 10.5% (final year of guaranteed maximum increase)

MCIT Property/Casualty and Worker's Compensation Insurance decrease 1%

Projected \$2,500,000 revenue stream from .5% Local Option Sales Tax (LOST) for Justice Center debt service

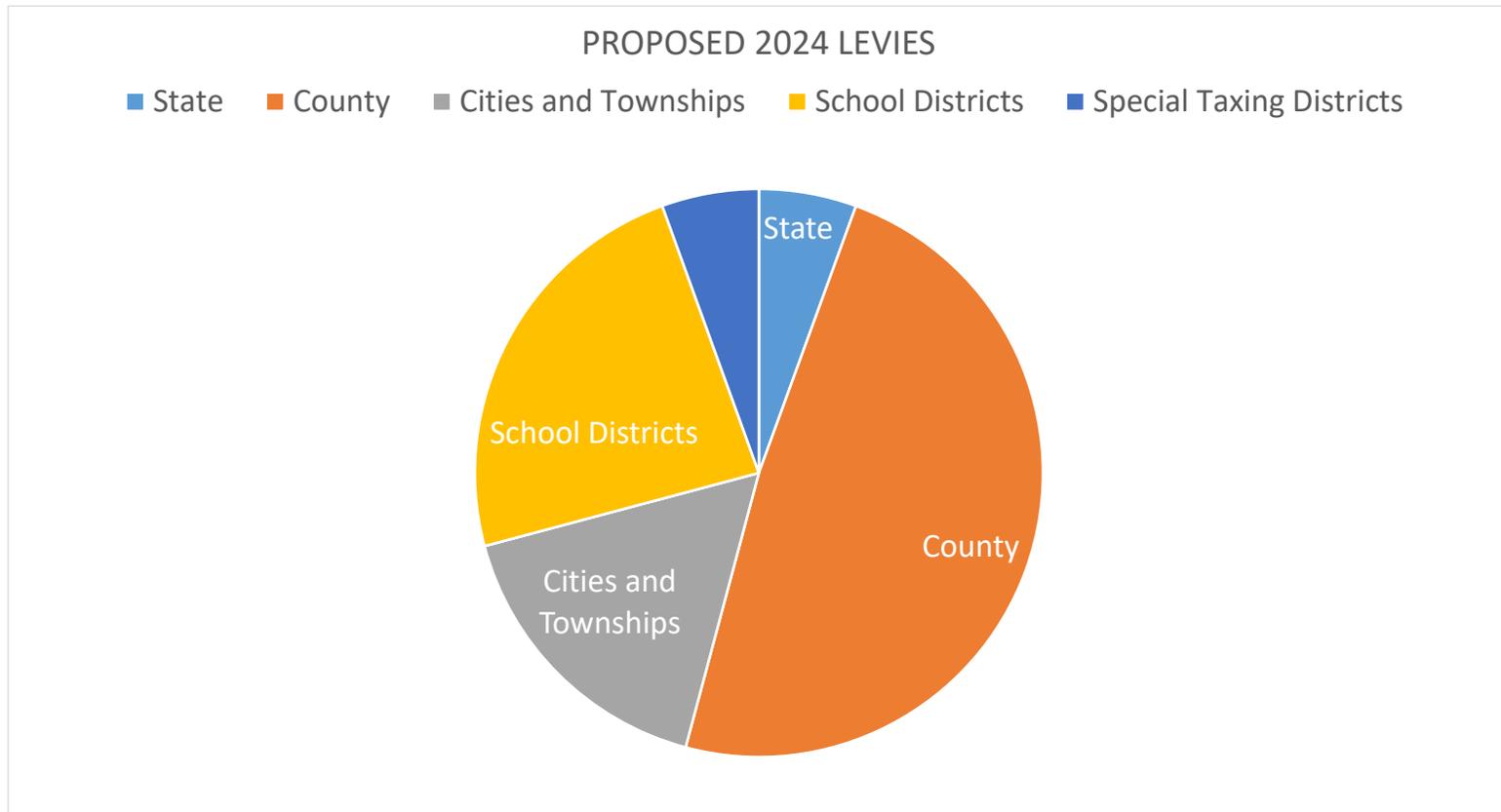
Increase of 3.99% for property taxes to be levied in Payable 2024

WHO HAS TAXING AUTHORITY?

Taxing Authority	Proposed 2024 Levy	
State	\$ 3,822,566	5.6%
County	\$ 33,465,217	48.6%
Cities and Townships	\$ 11,497,720	16.7%
School Districts	\$ 16,262,313	23.6%
Special Taxing Districts	\$ 3,806,872	5.5%
	\$ 68,854,687	100.0%

Special Taxing Districts:

Arrowhead Regional Development Commission (ARDC) (County-wide)	71,915.00
Cloquet Area Fire/Ambulance District	3,476,976.82
Moose Lake-Windemere Sanitary Sewer District	-
Western Lake Superior Sanitary District (WLSDD)	-
Moose Lake Fire Protection District	188,300.00
Northwest Carlton County Ambulance District	69,679.73
Big Lake Area Sanitary District	-
	3,806,871.55



2024 Proposed Levy Survey

COUNTY CODE	CITY/TOWN CODE	SCHOOL CODE	SPECIAL CODE	OBJ CODE	OBJ TYPE	NAME	FINAL PAY 2023	PROPOSED PAY 2024	% change
09	0000	0000	000	717	County	CARLTON COUNTY	32,181,846	33,465,217	3.99%
09	0300	0000	000	727	City	BARNUM CITY OF	237,500	242,415	2.07%
09	0400	0000	000	727	City	CARLTON CITY OF	472,821	496,491	5.01%
09	0500	0000	000	727	City	CLOQUET CITY OF	3,442,090	3,598,141	4.53%
09	0600	0000	000	727	City	CROMWELL CITY OF	145,587	156,935	7.80%
09	1000	0000	000	727	City	KETTLE RIVER CITY OF	102,188	107,862	5.55%
09	1200	0000	000	727	City	MOOSE LAKE CITY OF	904,391	1,030,069	13.90%
09	1500	0000	000	727	City	SCANLON CITY OF	336,622	346,594	2.96%
09	1700	0000	000	727	City	WRENSHALL CITY OF	193,425	203,096	5.00%
09	1800	0000	000	727	City	WRIGHT CITY OF	30,527	30,727	0.66%
09	0001	0000	000	737	Township	ATKINSON TOWN OF	43,000	43,000	0.00%
09	0002	0000	000	737	Township	AUTOMBA TOWN OF	32,100	46,100	43.61%
09	0003	0000	000	737	Township	BARNUM TOWN OF	140,000	150,000	7.14%
09	0004	0000	000	737	Township	BESEMAN TOWN OF	37,000	35,500	-4.05%
09	0005	0000	000	737	Township	BLACKHOOF TOWN OF	175,000	235,000	34.29%
09	0006	0000	000	737	Township	CLEAR CREEK TWP (UNORG)	46,790	46,790	0.00%
09	0007	0000	000	737	Township	CORONA TWP (UNORG)	35,810	38,534	7.61%
09	0008	0000	000	737	Township	EAGLE TOWN OF	113,471	139,500	22.94%
09	0009	0000	000	737	Township	HOLYOKE TOWN OF	75,000	80,000	6.67%
09	0010	0000	000	737	Township	KALEVALA TOWN OF	63,000	64,850	2.94%
09	0012	0000	000	737	Township	LAKEVIEW TOWN OF	40,000	40,000	0.00%
09	0013	0000	000	737	Township	MAHTOWA TOWN OF	178,605	187,605	5.04%
09	0014	0000	000	737	Township	MOOSE LAKE TOWN OF	200,400	210,000	4.79%
09	0015	0000	000	737	Township	PERCH LAKE TOWN OF	168,681	177,115	5.00%
09	0016	0000	000	737	Township	PROGRESS TWP (UNORG)	16,140	15,057	-6.71%
09	0017	0000	000	737	Township	RED CLOVER TWP (UNORG)	45,265	46,141	1.94%
09	0018	0000	000	737	Township	SAWYER TWP (UNORG)	50,130	56,106	11.92%
09	0019	0000	000	737	Township	SILVER TOWN OF	86,000	91,000	5.81%
09	0020	0000	000	737	Township	SILVER BROOK TOWN OF	110,000	142,000	29.09%
09	0021	0000	000	737	Township	SKELTON TOWN OF	69,050	72,320	4.74%
09	0022	0000	000	737	Township	SPLIT ROCK TOWN OF	38,400	46,900	22.14%
09	0023	0000	000	737	Township	THOMSON TOWN OF	1,738,876	1,806,872	3.91%
09	0024	0000	000	737	Township	TWIN LAKES TOWN OF	1,147,000	1,432,000	24.85%
09	0025	0000	000	737	Township	WRENSHALL TOWN OF	72,000	83,000	15.28%
09	0000	0091	000	757	School	IND SCHOOL DIST 0091	1,028,915	1,553,611	51.00%
09	0000	0093	000	757	School	IND SCHOOL DIST 0093	1,516,623	1,181,607	-22.09%
09	0000	0094	000	757	School	IND SCHOOL DIST 0094	7,416,047	7,770,955	4.79%
09	0000	0095	000	757	School	IND SCHOOL DIST 0095	750,915	1,207,715	60.83%
09	0000	0097	000	757	School	IND SCHOOL DIST 0097	1,716,425	1,892,418	10.25%
09	0000	0099	000	757	School	IND SCHOOL DIST 0099	2,238,714	2,353,665	5.14%
09	0000	0100	000	757	School	IND SCHOOL DIST 0100	1,517,670	1,513,112	-0.30%
09	0000	0000	055	777	Special	CLOQUET AREA AMBULANCE	978,440	1,006,176	2.84%
09	0000	0000	267	777	Special	CLOQUET AREA FIRE	2,659,712	2,739,157	2.99%
09	0000	0000	527	777	Special	MOOSE LAKE FIRE PROTECTION	179,320	188,300	5.01%
09	0000	0000	571	777	Special	NW CARLTON COUNTY EMERGENCY MEDICAL	62,500	72,500	16.00%

Summary Totals

County	32,181,846	33,465,217
Cities	5,865,151	6,212,330
Townships	4,721,718	5,285,390
School Districts	16,185,308	17,473,083
<u>Special Taxing Districts</u>	<u>3,879,972</u>	<u>4,006,133</u>
All Jurisdictions Total	62,833,995	66,442,153



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COVID-19 Penalty Relief
You may ask us to cancel or reduce filing or payment penalties if you have a reasonable cause or are negatively affected by the COVID-19 pandemic. For more information, see [Our Response to COVID-19](#).



Tax Law Update
We're evaluating how a recent state law change aligns Minnesota's tax code with federal expensing rules for Section 179 business property for 2020 and, in some cases, previous tax years. For more information, see [Tax Law Changes](#).



Check Your Refund Online
Get the latest information on where your income tax or property tax refund is in the process, or when we sent it to you. For details, [go to Where's My Refund?](#)

Top Tasks

- [Where's My Refund?](#)
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We offer information and resources to help individuals:

- File and pay Minnesota income taxes
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- [Homeowner's Homestead Credit Refund](#)
[CRP Information for Landlords](#)
- [Renter's Property Tax Refund](#)

Homeowner's Homestead Credit Refund

The Minnesota Homestead Credit Refund can provide relief to homeowners paying property taxes.

To qualify, you must:

- Own and occupy a home
- Have your home classified as a homestead with your county
- Pay or arrange to pay your property taxes

Who Qualifies

There are two types of Homestead Credit Refund:

- A **regular refund** based on your income and property taxes
- A **special refund** based on how much your property tax increased

You may qualify for one or both of these refunds.

Type of refund	Requirements to claim the refund
Regular	<ul style="list-style-type: none"> • You owned and lived in your home on January 2, 2023 • Your household income for 2022 was less than \$128,280
Special	<ul style="list-style-type: none"> • You owned and lived in the same home on January 2, 2022, and on January 2, 2023 • Your home's net property tax increased by more than 6% from 2022 to 2023 • The net property tax increase was at least \$100 • The increase was not because of improvements you made to the property

Subtractions

Certain subtractions can help you qualify for the refund or increase your refund amount. You may claim a subtraction for each of these that apply:

- You had dependents
- You or your spouse were age 65 or older on or before January 1, 2023
- You contributed to a retirement account
- You or your spouse had a permanent and total disability on or before December 31, 2022

For details, see the instructions for Form M1PR, Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund.

Life Estate

If you retain an ownership interest in your home, you may qualify for the Homestead Credit Refund regardless of who pays the property taxes.

Claim the Refund

You can claim your refund online, through a software provider, or by paper. For details on these options, see [Filing for a Property Tax Refund](#). File online at www.revenue.state.mn.us or call (800)652-9094 to have forms mailed to you.

Use the property tax statement you receive from your county in March or April (mid-July for mobile homeowners). Do not use the Notice of Proposed Taxes.

The due date is August 15. You may file up to one year after the due date.

Property Tax Deferral for Senior Citizens

Property Tax Deferral for Senior Citizens may allow you to defer a portion of the property taxes you owe.

Qualifications

To qualify, all of these must be true:

- You are 65 or older in the year you apply. If married, one of you is 65 or older and the other is at least 62.
- Your household income is \$96,000 or less.
- You have owned and lived in your home for the last 5 years.
- Your home has been homesteaded for 5 years.
- You do not have a reverse mortgage, a life estate, or any state or federal liens on your property.
- Other liens against your property are less than 75% of the estimated market value.

How it Works

The property tax you pay will be 3% of your total household income based on your prior year income. The state pays the remainder as a loan.

When you sell your home or voluntarily cancel the deferral, you must repay the loan plus interest. The interest rate varies but does not exceed 5%.

We will apply certain refunds and payments you are due to your loan.

[See answers to frequently asked questions about Property Tax Deferral for Senior Citizens.](#)

How to Apply

Apply by November 1 to defer your property taxes the following year. You may apply in the year you turn 65. Once accepted, you do not need to reapply yearly.

You will need:

- A copy of this year's property tax statement
- A report detailing any mortgages, liens, or judgments on the property
 - **For Torrens property**, the report is a copy of the current **certificate of title**, available from your county recorder's office. The certificate must be dated within 30 days of your application.
 - **For abstract property**, the report is an **owners and encumbrances report** prepared by a licensed abstracter showing the last deed recorded and any unsatisfied liens or judgments. The report must be dated within 30 days of your application.

If you do not know what kind of property you have, contact your county recorder.

You can apply:

- Online with the [Online Application for Property Tax Deferral for Senior Citizens](#)
- By mail using [Form CR-SCD, Property Tax Deferral for Senior Citizens](#)

For questions or more information, email PropTax.Deferral@state.mn.us or call 651-556-4803.

Carlton County Contacts

For Tax questions:

Kevin DeVriendt, Auditor/Treasurer

Kevin.DeVriendt@co.carlton.mn.us

(218) 384-9127

For Valuation/Classification questions:

Kyle Holmes, County Assessor

Kyle.Holmes@co.carlton.mn.us

(218) 384-9149

Carlton County Website

www.co.carlton.mn.us



For information on properties and property taxes, click on the “Parcel Information” button