

PRELIMINARY INFORMATION - FOR DISCUSSION ONLY

Roseau Community School District, ISD 682

**Analysis of Tax Impact for Potential Referendum Levy
November 2025 Election**

June 4, 2025

Options							
Additional Revenue/Pupil Unit	\$500.00	\$600.00	\$700.00	\$800.00	\$900.00	\$1,000.00	\$1,100.00
Est. Net Increase in Operating Referendum Revenue	\$597,700	\$717,240	\$836,780	\$956,320	\$1,075,860	\$1,195,400	\$1,314,940
- Est. Net Increase in State Aid	\$43,112	\$43,112	\$43,112	\$43,112	\$43,112	\$43,112	\$43,112
- Est. Net Increase in Local Levy	\$554,588	\$674,128	\$793,668	\$913,208	\$1,032,748	\$1,152,288	\$1,271,828
Est. Net Increase Total Revenue (Includes reduction in Equity Revenue)	\$571,087	\$685,293	\$799,513	\$913,734	\$1,027,954	\$1,142,175	\$1,256,380

Type of Property	Estimated Market Value	Estimated Taxes for Referendum Only *						
		Taxes Payable in 2026						
	\$50,000	\$47	\$57	\$67	\$77	\$87	\$97	\$107
	75,000	70	85	100	115	130	146	161
	100,000	93	114	134	154	174	194	214
	125,000	117	142	167	192	217	243	268
	150,000	140	170	201	231	261	291	321
	175,000	163	199	234	269	304	340	375
	200,000	187	227	267	308	348	388	428
Residential	225,000	210	255	301	346	391	437	482
Homesteads,	250,000	234	284	334	385	435	485	536
Apartments,	275,000	257	312	368	423	478	534	589
and Commercial-	300,000	280	341	401	461	522	582	643
Industrial Property	325,000	304	369	434	500	565	631	696
	350,000	327	397	468	538	609	679	750
	375,000	350	426	501	577	652	728	803
	400,000	374	454	535	615	696	776	857
	425,000	397	483	568	654	739	825	910
	450,000	420	511	602	692	783	873	964
	475,000	444	539	635	731	826	922	1,017
	500,000	467	568	668	769	870	970	1,071
	550,000	514	624	735	846	957	1,067	1,178

* The amounts in the table are based on school district taxes for the referendum levy only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the Minnesota Homestead Credit Refund ("Circuit Breaker") program. Owners of homestead property may qualify for a refund, based on their income and total property taxes. This may decrease the net effect of the referendum levy for those property owners.

NOTE: The new operating referendum revenue would start with fiscal year 2026-27 and is based on estimated adjusted pupil units (APU) of 1,195. Agricultural property will pay taxes for the proposed referendum based only on the value of the house, garage and one acre. Seasonal recreational residential property (i.e., cabins) will pay no taxes for the proposed referendum.