## **ESTIMATES PRIOR TO ELECTION**

## Moorhead Public Schools, ISD 152

Estimated Tax Impact of Capital Project Levy and Increase and Operating Referendum Authority November 4, 2025 Election July 15, 2025

	Question 1	Question 2	Both Questions	
	Annual Operating Referendum Revenue	Capital Project Levy	Total	
Increase in Per Pupil Authority Taxes Payable 2026 (Revenue Fiscal Year 2026-27) Estimated Adjusted Pupil Units (APU)	\$575.00 \$4,370,000 7,600	\$1,500,000	\$5,870,000	

Type of Property	Estimated Market Value	Estimated Tax Impact Taxes Payable in 2026*						
		Annual	Monthly	Annual	Monthly	Annual	Monthly	
	\$150,000	\$136	\$11	\$30	\$3	\$166	\$14	
	200,000	182	15	44	4	226	19	
	250,000	227	19	58	5	285	24	
	300,000	272	23	72	6	344	29	
Residential	350,000	318	27	85	7	403	34	
Homestead	400,000	363	30	99	8	462	38	
	450,000	408	34	113	9	521	43	
	500,000	454	38	127	11	581	49	
	600,000	545	45	160	13	705	58	
	700,000	635	53	191	16	826	69	
	800,000	726	61	223	19	949	80	
	\$250,000	\$227	\$19	\$108	\$9	\$335	\$28	
Commercial/	500,000	454	38	236	20	690	58	
Industrial #	750,000	681	57	364	30	1,045	87	
	1,000,000	908	76	491	41	1,399	117	
	2,500,000	2,269	189	1,257	105	3,526	294	
	\$250,000	\$227	\$19	\$80	\$7	\$307	\$26	
Apartments and Residential	500,000	454	38	160	13	614	51	
Non-Homestead	1,000,000	908	76	319	27	1,227	103	
(2 or more units)	2,000,000	1,815	151	638	53	2,453	204	
Agricultural	\$5,000	\$0.00	\$0.00	\$0.64	\$0.05	\$0.64	\$0.05	
Homestead**	7,000	0.00	0.00	0.89	0.07	0.89	0.07	
(average value per acre	9,000	0.00	0.00	1.15	0.10	1.15	0.10	
of land & buildings)	11,000	0.00	0.00	1.40	0.12	1.40	0.12	
Agricultural	\$5,000	\$0.00	\$0.00	\$1.28	\$0.11	\$1.28	\$0.11	
Non-Homestead**	7,000	0.00	0.00	1.79	0.15	1.79	0.15	
(average value per acre	9,000	0.00	0.00	2.30	0.19	2.30	0.19	
of land & buildings)	11,000	0.00	0.00	2.81	0.23	2.81	0.23	

\*The amounts in the table are based on school district taxes for the proposed operating referendum and capital project levy only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, no including the impact of the state Homestead Credit Refund ("Circuit Breaker") program. Some owners of homestead property may qualify for a refund, based on their income and total property taxes. This may change the net tax for many property owners.

NOTE: Agricultural property will pay taxes for the proposed operating 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 operating referendum.



<sup>#</sup> For ballot question 2, commercial-industrial property in the Cities of Moorhead and Dilworth, the tax impact will vary from above due to the impact of the Border Cities Disparity Credit.

<sup>\*\*</sup> Average value per acre is the total estimated market value of all land & buildings divided by total acres. If the property includes a home, then the tax impact on the house, garage, and one acre of land will be calculated in addition to the taxes per acre, on the same basis as a residential home or non-homestead property. If the same property owner owns more than \$3.8 million of agricultural homestead land and buildings, a portion of the property will be taxed at the higher non-homestead rate.