

PRE-ELECTION ESTIMATES

Wadena-Deer Creek Public Schools, ISD #2155

Analysis of Tax Impact for Potential Referendum Levy

June 16, 2025

Year Taxes are Payable	2026	2026	
	Revoked Authority	Proposed Authority	NET CHANGE
Estimated Adjusted Pupil Units (APU)	1,201.60	1,201.60	
Additional Revenue Per Pupil Unit	-\$563.29	\$938.29	\$375.00
Estimated Increase in Referendum Revenue	-\$676,849	\$1,127,449	\$450,600
Estimated Net Increase in Total Revenue (Including Est. Reduction in Equity Revenue)			\$429,752

Type of Property	Estimated Market Value	Estimated Taxes for Referendum Levy Only*		
	\$50,000	-\$42	\$75	\$33
	75,000	-64	112	48
	100,000	-85	150	65
	125,000	-106	187	81
	150,000	-127	225	98
Residential	175,000	-148	262	114
Homesteads,	200,000	-169	300	131
Apartments,	225,000	-191	337	146
and Commercial-	250,000	-212	375	163
Industrial Property	275,000	-233	412	179
	300,000	-254	449	195
	325,000	-275	487	212
	350,000	-296	524	228
	375,000	-318	562	244
	400,000	-339	599	260
	450,000	-381	674	293
	500,000	-424	749	325
	550,000	-466	824	358
	600,000	-508	899	391
	700,000	-593	1,049	456

* The amounts in the table are based on school district taxes for the operating 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: 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.