

PRE-ELECTION ESTIMATES

Upsala Area School District, ISD #487

August 13, 2025

Estimated Tax Impact of Proposed Voter Approved Capital Project Levy

Annual Revenue FY 2026-27	\$125,000
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Type of Property	Estimated Market Value	Estimated Tax Impact for Taxes Payable in 2026*	
		Annual	Monthly
Residential Homestead	\$100,000	\$25	\$2
	200,000	70	6
	250,000	92	8
	275,000	103	9
	300,000	114	10
	400,000	158	13
	500,000	203	17
Commercial/Industrial	\$100,000	\$61	\$5
	250,000	173	14
	500,000	376	31
Agricultural Homestead** (average value per acre of land & buildings)	\$2,000	\$0.41	\$0.03
	4,000	0.81	0.07
	6,000	1.22	0.10
	8,000	1.63	0.14
Agricultural Non-Homestead** (average value per acre of land & buildings)	\$2,000	\$0.81	\$0.07
	4,000	1.63	0.14
	6,000	2.44	0.20
	8,000	3.25	0.27
Seasonal Recreational Residential	\$100,000	\$41	\$3
	250,000	102	9
	500,000	203	17

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

** 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.