

PRELIMINARY INFORMATION - FOR DISCUSSION ONLY

Maple Lake Public Schools, ISD #881

July 10, 2026

**Estimated Tax Impact of Proposed Voter Approved Capital
Project Levy and Voter Approved Operating Referendum**

	Capital Project Levy	Operating Referendum Revenue	Difference
Additional Revenue	\$160,000	\$160,000	\$0

Type of Property	Estimated Market Value	Estimated Annual Tax Impact *		
Residential Homestead	\$100,000	\$9	\$19	-\$10
	200,000	23	38	-15
	300,000	38	57	-19
	400,000	53	76	-23
	500,000	68	94	-26
	600,000	85	113	-28
	700,000	102	132	-30
	800,000	119	151	-32
Commercial/Industrial	\$50,000	\$10	\$9	\$1
	100,000	20	19	1
	250,000	58	47	11
	500,000	126	94	32
Agricultural Homestead** (average value per acre of land & buildings)	\$6,000	\$0.41	\$0	\$0.41
	7,000	0.48	0	0.48
	8,000	0.55	0	0.55
	9,000	0.61	0	0.61
Agricultural Non-Homestead** (average value per acre of land & buildings)	\$6,000	\$0.82	\$0	\$0.82
	7,000	0.96	0	0.96
	8,000	1.09	0	1.09
	9,000	1.23	0	1.23
Seasonal Recreational Residential	\$100,000	\$14	\$0	\$14
	200,000	27	0	27
	300,000	41	0	41
	400,000	55	0	55
	500,000	68	0	68

* The amounts in the table are based on school district taxes for the proposed capital project levy or operating referendum 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 will 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 \$3.84 million of agricultural homestead land and buildings, a portion of the property will be taxed at the higher non-homestead rate.

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	Capital Project Levy	Operating Referendum Revenue	Difference
Additional Revenue	\$255,000	\$255,000	\$0

Type of Property	Estimated Market Value	Estimated Annual Tax Impact *		
Residential Homestead	\$100,000	\$14	\$30	-\$16
	200,000	37	60	-23
	300,000	61	90	-29
	400,000	85	120	-35
	500,000	108	150	-42
	600,000	136	180	-44
	700,000	163	211	-48
	800,000	190	241	-51
Commercial/Industrial	\$50,000	\$16	\$15	\$1
	100,000	33	30	3
	250,000	92	75	17
	500,000	201	150	51
Agricultural Homestead** (average value per acre of land & buildings)	\$6,000	\$0.65	\$0	\$0.65
	7,000	0.76	0	0.76
	8,000	0.87	0	0.87
	9,000	0.98	0	0.98
Agricultural Non-Homestead** (average value per acre of land & buildings)	\$6,000	\$1.31	\$0	\$1.31
	7,000	1.52	0	1.52
	8,000	1.74	0	1.74
	9,000	1.96	0	1.96
Seasonal Recreational Residential	\$100,000	\$22	\$0	\$22
	200,000	44	0	44
	300,000	65	0	65
	400,000	87	0	87
	500,000	109	0	109

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	Capital Project Levy	Operating Referendum Revenue	Difference
Additional Revenue	\$540,000	\$540,000	\$0

Type of Property	Estimated Market Value	Estimated Annual Tax Impact *		
Residential Homestead	\$100,000	\$29	\$64	-\$35
	200,000	79	127	-48
	300,000	129	191	-62
	400,000	179	255	-76
	500,000	230	319	-89
	600,000	288	382	-94
	700,000	346	446	-100
	800,000	403	510	-107
Commercial/Industrial	\$50,000	\$35	\$32	\$3
	100,000	69	64	5
	250,000	196	159	37
	500,000	426	319	107
Agricultural Homestead** (average value per acre of land & buildings)	\$6,000	\$1.38	\$0	\$1.38
	7,000	1.61	0	1.61
	8,000	1.84	0	1.84
	9,000	2.07	0	2.07
Agricultural Non-Homestead** (average value per acre of land & buildings)	\$6,000	\$2.77	\$0	\$2.77
	7,000	3.23	0	3.23
	8,000	3.69	0	3.69
	9,000	4.15	0	4.15
Seasonal Recreational Residential	\$100,000	\$46	\$0	\$46
	200,000	92	0	92
	300,000	138	0	138
	400,000	184	0	184
	500,000	230	0	230

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