

8106.9900 EXAMPLE OF APPORTIONMENT PROCESS.

Taxing District	LAND COMPONENT				TRACK COMPONENT				STRUCTURES			Taxing Dist. Portion of Unit Value		
	Aver. F.M.V. Per Acre	# of R.R. Out. Acres	Gross R.R. Land Component	Adj. R.R. Land Component @ 60%	Miles Main Line	Value of Main Line @ \$30,000 Mile	Miles of all other Track	Value of All Other Track @ \$20,000	Total Track Component	Structures At Restated cost	Total of 3 Components		% of 3 Components to Unit Value*	
St. Paul, S.D. #625	\$19,000	50	\$ 950,000	570,000	8	\$ 240,000			\$ 240,000	\$400,000	\$1,210,000	37.87%	\$ 458,285	
Minneapolis, S.D. #1	20,000	80	1,600,000	960,000	12	360,000			360,000	20,000	1,340,000	37.87%	507,522	
Fridley, S.D. #16	15,000	95	1,425,000	855,000	6	180,000	20	\$ 400,000	\$30,000	200,000	1,635,000	37.87%	619,253	
Coon Rapids, S.D. #11	13,000	70	910,000	546,000	9	270,000			270,000	.....	816,000	37.87%	309,059
Anoka, S.D. #11	12,000	20	240,000	144,000	4	120,000			120,000	250,000	514,000	37.87%	194,677	
Ramsey, S.D. #11	10,000	60	600,000	360,000	11	330,000			330,000	.....	690,000	37.87%	261,346
Elk River, S.D. #728	6,000	5	30,000	18,000	2	60,000			60,000	.....	78,000	37.87%	29,542
Elk River Twp., S.D. #728	2,000	20	40,000	24,000			8	160,000	160,000	.....	184,000	37.87%	69,690
Big Lake, S.D. #727	3,000	4	12,000	7,200			4	80,000	80,000	.....	87,200	37.87%	33,027
Big Lake Twp., S.D. #727	1,000	100	100,000	60,000			20	400,000	400,000	.....	460,000	37.87%	174,224
SP-N12			\$5,907,000	\$3,544,200				\$1,560,000	\$1,040,000	\$2,600,000	\$870,000		\$7,014,200	\$2,656,615
										*Taxable Minn. Portion of Unit Value			\$2,656,615 = 37.87%	
										Total of 3 Components for All Taxing Districts			\$7,014,200	

Statutory Authority: *MS s 270.84; 270C.06*

History: *11 SR 335; L 2005 c 151 art 1 s 114*

Published Electronically: *November 14, 2006*