

**MINNESOTA DEPT OF EDUCATION**  
**Education Funding**  
**1500 HWY. 36 W**  
**ROSEVILLE, MN 55113-4266**

**COUNTY AUDITOR REPORT OF  
SCHOOL DISTRICT APPORTIONMENT**

ED-00016-15

GENERAL INFORMATION AND INSTRUCTIONS: Minnesota Statutes 127A.34., Subd. 2 and 3 (AUDITOR'S DUTIES) state:

"Subd. 2. The county auditor each year shall apportion to the school districts within the county the amount received from powerline taxes under section 273.42 liquor licenses, fines, estrays, and other sources belonging to the general fund. The apportionment's shall be made in proportion to each district's net tax capacity within the county in the prior year. The apportionment's shall be made and amounts distributed to the school districts at the times provided for the settlement and distribution of real and personal property taxes under sections 276.09, 276.11, and 276.111, except that all of the power line taxes apportioned to a school district from the county school fund shall be included in the first half distribution of property taxes to the school district. No district shall receive any part of the money received from liquor licenses unless all sums paid for such licenses in such district are apportioned to the county school fund

"Subd. 3. The county auditor, on the first Wednesday after such apportionment, shall report to the commissioner on the amount apportioned, the sources from which such money was received, and the net tax capacity of each district in the county."

County Name <b>WASHINGTON COUNTY</b>		Apportionment Distribution Date <b>03-Dec-07</b>	Last Distribution Date <b>05-Jul-07</b>
Name of Person Completing this Report <b>Pat VanLue</b>	Title <b>Tax Program Coordinator</b>	Telephone Number <b>(651) 430-6196</b>	FAX Number <b>(651) 430-6178</b>

1. Apportionment Collection Period: FROM: 01-Jun-07 TO: 31-Oct-07

2. Penalties on Real Estate Taxes (for period listed on line 1) M.S. 276.131	\$212,673.35
3. Taxes on Transmission and Distribution Lines (for period listed on line 1) M.S. 273.42 Miscellaneous Amounts to be Apportioned (for period listed on line 1)	\$0.00
4. M.S. 127.13, 239.46, 279.37, Subd. 7, 306.04, and 346.06	\$0.00
5. Total Amount to be Apportioned to School Districts (sum of lines 2, 3, and 4)	\$212,673.35
6. Total Prior Year Net Tax Capacity within the County	296,418,043
7. Apportionment Rate (line 5 divided by line 6, carry division out to at least 6 decimal places)	0.00071747775

SCHOOL DISTRICT NAME AND NUMBER	PRIOR YEAR NET TAX CAPACITY WITHIN COUNTY	AMOUNT OF APPORTIONMENT (Valuation times line 7)	SCHOOL DISTRICT NAME AND NUMBER	PRIOR YEAR NET TAX CAPACITY WITHIN COUNTY	AMOUNT OF APPORTIONMENT (Valuation times line 7)
831 Forest Lake	29,868,673	21,422.81			
832 Mahtomedi	22,690,916	16,281.91			
833 So. Wash. Co.	100,124,696	71,845.68			
834 Stillwater	85,874,241	61,613.47			
2144 Chisago	970,290	694.63			
200 Hastings	3,773,187	2,704.19			
622 N St Paul/Oakdale	42,208,059	30,296.21			
624 White Bear Lake	10,907,981	7,814.45			
<b>TOTALS:</b> The column total for "Prior Year Net Tax Capacity Within County" must agree with line 6, and the "Amount of Apportionment" column total must agree with line 5.				<b>296,418,043</b>	<b>\$212,673.35</b>

**VERIFICATION OF REPORT DATA**

I hereby verify that to the best of my knowledge the information on this report is complete and accurate.

Signature - Pat VanLue Date: \_\_\_\_\_

DISTRIBUTION : School Districts (1 each), Minnesota Department of Education (1), County Auditor File (1)

o:/at/tax/lotstmt/Apportionment Master.xls