The diagram and table below represent the private business use by building for the year 2020 in Duluth, Minnesota. The classification is based on whether the property has debt (Yes/No), HEAPR use (Yes/No), and whether there is an agreement (has capacity/Contact TMO). The colors used in the diagram correspond to the table entries:

- **Blue**: None, Ok, Has Capacity
- **Orange**: None, No, Has Capacity
- **Green**: Yes, Ok, Has Capacity
- **Yellow**: Yes, Contact TMO, Contact TMO
- **Red**: Yes, No, Contact TMO
- **Gray**: None, TBD, Contact TMO

For more information or to contact the Tax Management Office, you can email taxhelp@umn.edu.