

House Research Simulation Report: Property Tax

Simulation #1W4

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DESCRIPTION

BASELINE: Projected Pay 2002: Previous Law (Rev 7/24)

ALTERNATIVE: Projected Pay 2002: Final Tax & K-12 Bills (Rev 7/25)

This report compares projected property tax burdens payable in 2002 under previous law with projected property taxes payable in 2002 under the provisions of the Tax & K-12 finance bills approved during the 2001 Special Session. This simulation is a revision of the earlier simulation labeled "1W2," and incorporates corrections and revised projections in the baseline as well as in the alternative; most of the changes affect city and school district levies.

KEY POINTS

- ! **Statewide, property taxes are projected to be \$988 million (18.4%) less**, according to the simulation. The reductions are projected to be 21.1% in Greater Minnesota and 16.9% in the Metro area..
- ! **Statewide average property tax impacts by property type range from -37% to -10.6%**. Types of property with the greatest tax reductions are electric generation attached machinery(36.8%), single-unit residential nonhomestead (27.5%), apartments (24.9%), residential homesteads (23.5%), and agricultural homesteads (22.2%). Commercial-industrial property has the lowest percentage reduction (10.6%).

The simulations are estimates only. House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. They depend upon judgements about how much local government officials will decide to levy, which are highly speculative. Generally the results are most accurate on a statewide level, and tend to be less accurate as the jurisdiction under scrutiny gets smaller.

ASSUMPTIONS:

BASELINE: Projected Pay 2002: Previous Law (revised 7/24/01)

- ! **Market values** were developed from actual growth in property values between assessment year 1999 and assessment year 2000, with growth measured separately for growth on existing value and growth due to new construction. These results were augmented for Dakota and Hennepin Counties with preliminary information provided by the county assessor. Inflationary changes on properties subject to limited market value restraints were limited to the appropriate growth rate. Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay 2000 to pay 2001, on a city-by-city and a class-by-class basis.
- ! **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The baseline pay 2002 levies were developed to match statewide levy estimates by category developed by the Dept. of Children, Families and Learning. Approximately \$65 million of new referendum levies are assumed; they are distributed evenly across all districts that have not had a successful referendum recently. Final 2000 sales ratios were used in computing adjusted net tax capacities.
- ! **County, city, and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The basic methodology employed is to project each jurisdiction's sum of property taxes plus state aids based on the jurisdiction's two-year average growth rate, and then subtract projected state aid amounts to arrive at the estimated levy amount. Levy estimates were not adjusted for levy limits, since levy limits were not in effect for pay 2002 under the previous law. In a few cases, the estimates were changed based upon discussions with individual local government officials.
- ! **Special taxing district levies** were generally increased by 13%, except for the metro-wide special taxing districts, which were modeled based upon individual levy categories and levy limits governing each category. Metro agency bonded debt levy estimates were provided by metro agency staff.
- ! **The education homestead credit** was modeled; the estimated cost of the credit is \$409.6 million.
- ! **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- ! **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial net tax capacity.

ASSUMPTIONS:**ALTERNATIVE: Projected Pay 2002: Final Tax & K-12 finance bills (Rev 7/25)**

- ! Underlying **market values** are the same as baseline.
- ! **School district levies** were modeled by the House Research Dept. according to the provisions of the bills using the same underlying assumptions as in the baseline. All of the increased referendum authority granted to districts that had been capped is assumed to be levied.
- ! **County, city, town and special taxing district levies** are based on the same underlying assumptions as for the baseline, but under constraint for the levy limit provisions of the bill. LGA provisions in the bill were modeled by House Research. All jurisdictions are assumed to levy back all HACA and LGA aid losses. Adjustments were made to city levies based on the elimination of the opt-out transit levy and the new Greater Minnesota transit aid program. The Metropolitan Council's levy for transit operations was eliminated.
- ! **The new homestead credit** was modeled; the estimated cost of the credit under the proposal is \$323 million.
- ! **The new agricultural credit** was modeled; the estimated cost of the credit under the proposal is \$17.6 million.
- ! **Fiscal disparities and tax increment financing** net tax capacities were reduced by the same percentage as the percentage class rate reduction for upper-tier C/I property. The overall reduction in TIF levies between baseline and proposal is \$149 million.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential Homestead:		
< \$76,000	1.0 %	1.0 %
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
Residential Non-homestead:		
Single unit:		
< \$76,000	1.2	1.0
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
2-3 unit and undeveloped land	1.65	1.5
Apartments:		
Regular	2.4	1.8
Low-income	1.0	0.9
Small cities	2.15	1.8
Commercial-Industrial-Public Utility:		
<\$150,000	2.4	1.5
>\$150,000	3.4	2.0
Electric generation machinery	3.4	2.0
Seasonal Recreational Commercial:		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c):		
<\$500,000	1.65	1.0
>\$500,000	1.65	1.25
Seasonal Recreational Residential:		
< \$76,000	1.2	1.0
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
Disabled homestead	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$115,000	0.35	0.55
\$115,000 - \$600,000	0.8	0.55
>\$600,000	1.2	1.0
Non-Homestead	1.2	1.0

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	164,428,442	164,428,442	0	0.0	2,231,747	1,707,114	-524,633	-23.5	1.36	1.04
Res NonHmstd 1Un	6,363,169	6,363,169	0	0.0	108,451	78,616	-29,835	-27.5	1.70	1.24
Res NonHmstd 2-3	3,191,261	3,191,261	0	0.0	66,535	58,073	-8,462	-12.7	2.08	1.82
Reg Apartments	9,368,893	9,368,893	0	0.0	276,334	207,471	-68,863	-24.9	2.95	2.21
Low-income Apts	2,392,719	2,392,719	0	0.0	32,814	28,057	-4,757	-14.5	1.37	1.17
Seasonal Rec	8,935,119	8,935,119	0	0.0	131,292	116,025	-15,267	-11.6	1.47	1.30
Com/Ind Lo Tier	7,396,234	7,396,234	0	0.0	232,443	209,340	-23,103	-9.9	3.14	2.83
Com/Ind Hi Tier	36,303,606	36,303,606	0	0.0	1,533,113	1,368,320	-164,793	-10.7	4.22	3.77
Publ U: Elec Gen	1,607,941	1,607,941	0	0.0	66,431	42,012	-24,418	-36.8	4.13	2.61
Publ U: Other	4,800,575	4,800,575	0	0.0	197,138	172,560	-24,578	-12.5	4.11	3.59
Ag Hmstd: House	7,312,910	7,312,910	0	0.0	82,115	59,468	-22,648	-27.6	1.12	0.81
Ag Hmstd: Land	20,449,421	20,449,421	0	0.0	129,312	104,927	-24,385	-18.9	0.63	0.51
Ag NonHmstd	10,002,846	10,002,846	0	0.0	118,699	99,852	-18,848	-15.9	1.19	1.00
New Con: Res HS	4,664,055	4,664,055	0	0.0	67,193	49,116	-18,077	-26.9	1.44	1.05
New Con: Other	3,193,736	3,193,736	0	0.0	106,249	91,406	-14,843	-14.0	3.33	2.86
Total	290,410,927	290,410,927	0	0.0	5,379,865	4,392,356	-987,510	-18.4	1.85	1.51

Tax Base

Tax Rates

						Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	4,706,988	3,399,441	-1,307,547	-27.8	County	37.61	50.55	0.001	0.00
(-) TIF Tax Capacity	304,775	179,279	-125,495	-41.2	City/Town	24.07	34.66	0.081	0.09
(-) FD Contrib Tax Capacity	361,451	212,619	-148,833	-41.2	School District	47.12	22.26	1.452	0.872
(=) Taxable Tax Capacity	4,040,762	3,007,543	-1,033,219	-25.6	Special District	4.68	4.61	0.000	0.00
FD Distrib Tax Capacity	361,451	212,619	-148,833	-41.2	Total	113.48	112.08	1.535	0.963

GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	52,371,201	52,371,201	0	0.0	662,544	491,533	-171,011	-25.8	1.27	0.94
Res NonHmstd 1Un	2,645,466	2,645,466	0	0.0	44,183	32,348	-11,835	-26.8	1.67	1.22
Res NonHmstd 2-3	1,027,820	1,027,820	0	0.0	22,168	18,592	-3,577	-16.1	2.16	1.81
Reg Apartments	1,615,802	1,615,802	0	0.0	51,185	36,856	-14,329	-28.0	3.17	2.28
Low-income Apts	778,500	778,500	0	0.0	11,324	9,308	-2,016	-17.8	1.45	1.20
Seasonal Rec	8,661,573	8,661,573	0	0.0	126,706	111,967	-14,740	-11.6	1.46	1.29
Com/Ind Lo Tier	4,033,037	4,033,037	0	0.0	130,635	112,337	-18,299	-14.0	3.24	2.79
Com/Ind Hi Tier	6,583,582	6,583,582	0	0.0	288,626	237,611	-51,015	-17.7	4.38	3.61
Publ U: Elec Gen	1,311,439	1,311,439	0	0.0	54,143	34,428	-19,716	-36.4	4.13	2.63
Publ U: Other	2,900,408	2,900,408	0	0.0	118,241	100,961	-17,280	-14.6	4.08	3.48
Ag Hmstd: House	6,370,207	6,370,207	0	0.0	70,463	51,399	-19,064	-27.1	1.11	0.81
Ag Hmstd: Land	19,515,823	19,515,823	0	0.0	124,507	100,921	-23,586	-18.9	0.64	0.52
Ag NonHmstd	9,452,478	9,452,478	0	0.0	112,225	94,269	-17,956	-16.0	1.19	1.00
New Con: Res HS	1,690,654	1,690,654	0	0.0	22,228	16,664	-5,565	-25.0	1.31	0.99
New Con: Other	1,202,643	1,202,643	0	0.0	34,969	28,834	-6,136	-17.5	2.91	2.40
Total	120,160,633	120,160,633	0	0.0	1,874,149	1,478,025	-396,124	-21.1	1.56	1.23

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,651,138	1,273,557	-377,582	-22.9	County	46.66	59.35	0.003	0.00
(-) TIF Tax Capacity	57,644	33,908	-23,736	-41.2	City/Town	24.33	31.63	0.008	0.00
(-) FD Contrib Tax Capacity	1,710	1,006	-704	-41.2	School District	47.16	20.85	1.083	0.438
(=) Taxable Tax Capacity	1,591,785	1,238,643	-353,142	-22.2	Special District	1.14	1.71	0.000	0.00
FD Distrib Tax Capacity	1,710	1,006	-704	-41.2	Total	119.29	113.54	1.094	0.447

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	60,200	60,200	60,200	0.0	630	470	-160	-25.4	1.045	0.780
Res Hmstd: Avg Val	90,300	90,300	90,300	0.0	1,031	774	-257	-24.9	1.142	0.857
Res Hmstd: Hi Val	120,300	120,300	120,300	0.0	1,528	1,156	-372	-24.4	1.269	0.960
Res Hmstd: Ex-Hi Val	180,500	180,500	180,500	0.0	2,771	1,920	-851	-30.7	1.535	1.063
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	8,917	6,265	-2,652	-29.7	2.972	2.088
Seas Rec: Lo Val	50,000	50,000	50,000	0.0	770	684	-87	-11.2	1.540	1.367
Seas Rec: Hi Val	150,000	150,000	150,000	0.0	2,709	2,309	-399	-14.7	1.805	1.539
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,459	3,928	-530	-11.9	2.972	2.618
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	10,707	9,144	-1,563	-14.6	3.568	3.047
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	39,865	33,482	-6,382	-16.0	3.986	3.348

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	112,057,241	112,057,241	0	0.0	1,569,204	1,215,581	-353,622	-22.5	1.40	1.08
Res NonHmstd 1Un	3,717,703	3,717,703	0	0.0	64,267	46,268	-18,000	-28.0	1.73	1.24
Res NonHmstd 2-3	2,163,441	2,163,441	0	0.0	44,366	39,481	-4,885	-11.0	2.05	1.82
Reg Apartments	7,753,091	7,753,091	0	0.0	225,149	170,615	-54,534	-24.2	2.90	2.20
Low-income Apts	1,614,219	1,614,219	0	0.0	21,491	18,749	-2,741	-12.8	1.33	1.16
Seasonal Rec	273,546	273,546	0	0.0	4,586	4,058	-527	-11.5	1.68	1.48
Com/Ind Lo Tier	3,363,197	3,363,197	0	0.0	101,807	97,003	-4,804	-4.7	3.03	2.88
Com/Ind Hi Tier	29,720,024	29,720,024	0	0.0	1,244,486	1,130,709	-113,778	-9.1	4.19	3.80
Publ U: Elec Gen	296,502	296,502	0	0.0	12,287	7,585	-4,703	-38.3	4.14	2.56
Publ U: Other	1,900,167	1,900,167	0	0.0	78,897	71,599	-7,298	-9.3	4.15	3.77
Ag Hmstd: House	942,704	942,704	0	0.0	11,653	8,069	-3,584	-30.8	1.24	0.86
Ag Hmstd: Land	933,598	933,598	0	0.0	4,805	4,006	-799	-16.6	0.51	0.43
Ag NonHmstd	550,368	550,368	0	0.0	6,475	5,583	-892	-13.8	1.18	1.01
New Con: Res HS	2,973,401	2,973,401	0	0.0	44,965	32,452	-12,512	-27.8	1.51	1.09
New Con: Other	1,991,094	1,991,094	0	0.0	71,279	62,572	-8,707	-12.2	3.58	3.14
Total	170,250,294	170,250,294	0	0.0	3,505,717	2,914,331	-591,386	-16.9	2.06	1.71

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	3,055,850	2,125,884	-929,965	-30.4	County	31.72	44.39	0.000	0.00
(-) TIF Tax Capacity	247,131	145,371	-101,760	-41.2	City/Town	23.91	36.78	0.129	0.13
(-) FD Contrib Tax Capacity	359,741	211,613	-148,129	-41.2	School District	47.10	23.26	1.698	1.086
(=) Taxable Tax Capacity	2,448,977	1,768,900	-680,077	-27.8	Special District	6.98	6.63	0.000	0.00
FD Distrib Tax Capacity	359,741	211,613	-148,129	-41.2	Total	109.70	111.05	1.827	1.216

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	103,900	103,900		0.0	1,229	1,001	-227	-18.5	1.182	0.963
Res Hmstd: Avg Val	155,700	155,700		0.0	2,171	1,686	-485	-22.3	1.394	1.082
Res Hmstd: Hi Val	207,600	207,600		0.0	3,205	2,372	-833	-26.0	1.543	1.142
Res Hmstd: Ex-Hi Val	311,400	311,400		0.0	5,274	3,745	-1,529	-29.0	1.693	1.202
Apartment (Mkt rate)	300,000	300,000		0.0	8,447	6,362	-2,085	-24.7	2.815	2.120
Comm/Ind: Lo Val	150,000	150,000		0.0	4,477	4,293	-184	-4.1	2.984	2.862
Comm/Ind: Med Val	300,000	300,000		0.0	10,705	9,957	-749	-7.0	3.568	3.318
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	39,771	36,386	-3,385	-8.5	3.977	3.638

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,853,323	2,853,323	0	0.0	39,550	29,469	-10,082	-25.5	1.39	1.03
Res NonHmstd 1Un	182,239	182,239	0	0.0	3,340	2,480	-860	-25.7	1.83	1.36
Res NonHmstd 2-3	66,698	66,698	0	0.0	1,532	1,283	-249	-16.3	2.30	1.92
Reg Apartments	171,867	171,867	0	0.0	4,882	3,937	-945	-19.4	2.84	2.29
Low-income Apts	81,122	81,122	0	0.0	1,205	981	-224	-18.6	1.49	1.21
Seasonal Rec	62,619	62,619	0	0.0	1,081	962	-119	-11.0	1.73	1.54
Com/Ind Lo Tier	420,337	420,337	0	0.0	13,628	11,844	-1,784	-13.1	3.24	2.82
Com/Ind Hi Tier	512,417	512,417	0	0.0	19,909	16,913	-2,996	-15.0	3.89	3.30
Publ U: Elec Gen	20,832	20,832	0	0.0	794	393	-401	-50.5	3.81	1.89
Publ U: Other	86,294	86,294	0	0.0	3,866	3,161	-705	-18.2	4.48	3.66
Ag Hmstd: House	14,260	14,260	0	0.0	187	147	-40	-21.3	1.31	1.03
Ag Hmstd: Land	19,430	19,430	0	0.0	146	130	-16	-10.7	0.75	0.67
Ag NonHmstd	23,046	23,046	0	0.0	367	311	-56	-15.3	1.59	1.35
New Con: Res HS	70,251	70,251	0	0.0	1,101	776	-325	-29.5	1.57	1.10
New Con: Other	71,368	71,368	0	0.0	2,221	1,864	-356	-16.0	3.11	2.61
Total	4,656,102	4,656,102	0	0.0	93,810	74,651	-19,159	-20.4	2.01	1.60

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	74,645	56,782	-17,864	-23.9	County	50.70	62.95	0.008	0.00
(-) TIF Tax Capacity	4,479	2,634	-1,844	-41.2	City/Town	39.81	43.39	0.045	0.04
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	44.01	17.98	1.000	0.414
(=) Taxable Tax Capacity	70,167	54,147	-16,020	-22.8	Special District	2.78	4.35	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	137.30	128.67	1.054	0.460

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	44,000	44,000		0.0	542	410	-131	-24.3	1.231	0.932
Res Hmstd: Avg Val	65,800	65,800		0.0	810	614	-197	-24.3	1.231	0.932
Res Hmstd: Hi Val	87,800	87,800		0.0	1,168	877	-291	-24.9	1.329	0.998
Res Hmstd: Ex-Hi Val	131,800	131,800		0.0	2,057	1,503	-554	-26.9	1.560	1.140
Apartment (Mkt rate)	300,000	300,000		0.0	10,202	7,086	-3,116	-30.5	3.400	2.362
Comm/Ind: Lo Val	150,000	150,000		0.0	5,101	4,271	-830	-16.3	3.400	2.847
Comm/Ind: Med Val	300,000	300,000		0.0	12,261	9,942	-2,319	-18.9	4.087	3.313
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	45,676	36,407	-9,269	-20.3	4.567	3.640

NORTHWEST TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,594,063	2,594,063	0	0.0	28,557	20,451	-8,106	-28.4	1.10	0.79
Res NonHmstd 1Un	151,560	151,560	0	0.0	2,215	1,633	-582	-26.3	1.46	1.08
Res NonHmstd 2-3	43,399	43,399	0	0.0	777	642	-135	-17.4	1.79	1.48
Reg Apartments	4,312	4,312	0	0.0	107	73	-34	-32.1	2.48	1.68
Low-income Apts	183	183	0	0.0	2	2	0	-17.3	1.29	1.06
Seasonal Rec	1,503,500	1,503,500	0	0.0	20,747	18,557	-2,190	-10.6	1.38	1.23
Com/Ind Lo Tier	92,995	92,995	0	0.0	2,470	2,248	-222	-9.0	2.66	2.42
Com/Ind Hi Tier	99,913	99,913	0	0.0	3,780	3,274	-507	-13.4	3.78	3.28
Publ U: Elec Gen	211	211	0	0.0	6	3	-3	-49.2	2.87	1.46
Publ U: Other	408,500	408,500	0	0.0	14,548	12,855	-1,693	-11.6	3.56	3.15
Ag Hmstd: House	902,759	902,759	0	0.0	9,444	6,957	-2,487	-26.3	1.05	0.77
Ag Hmstd: Land	3,188,281	3,188,281	0	0.0	20,364	16,388	-3,976	-19.5	0.64	0.51
Ag NonHmstd	2,126,682	2,126,682	0	0.0	26,046	21,548	-4,498	-17.3	1.22	1.01
New Con: Res HS	94,587	94,587	0	0.0	1,075	783	-292	-27.2	1.14	0.83
New Con: Other	92,905	92,905	0	0.0	1,775	1,545	-230	-13.0	1.91	1.66
Total	11,303,849	11,303,849	0	0.0	131,914	106,959	-24,955	-18.9	1.17	0.95

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	130,837	105,949	-24,889	-19.0	County	46.76	58.40	0.010	0.00
(-) TIF Tax Capacity	69	41	-29	-41.2	City/Town	11.12	18.53	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	44.15	18.18	1.237	0.492
(=) Taxable Tax Capacity	130,768	105,908	-24,860	-19.0	Special District	2.82	4.37	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	104.84	99.49	1.247	0.492

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	61,900	61,900	61,900	0.0	572	399	-174	-30.3	0.924	0.644
Res Hmstd: Avg Val	92,900	92,900	92,900	0.0	947	681	-265	-28.0	1.018	0.733
Res Hmstd: Hi Val	123,900	123,900	123,900	0.0	1,394	1,033	-362	-25.9	1.125	0.833
Res Hmstd: Ex-Hi Val	185,800	185,800	185,800	0.0	2,538	1,735	-803	-31.6	1.365	0.933
Seas Rec: Lo Val	50,000	50,000	50,000	0.0	691	614	-78	-11.3	1.382	1.227
Seas Rec: Hi Val	150,000	150,000	150,000	0.0	2,423	2,099	-325	-13.4	1.615	1.399
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	3,961	3,619	-342	-8.6	2.640	2.412
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	9,495	8,419	-1,076	-11.3	3.165	2.806
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	35,320	30,822	-4,498	-12.7	3.531	3.082

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,851,884	1,851,884	0	0.0	22,909	16,604	-6,304	-27.5	1.24	0.90
Res NonHmstd 1Un	139,635	139,635	0	0.0	2,330	1,643	-686	-29.5	1.67	1.18
Res NonHmstd 2-3	59,670	59,670	0	0.0	1,306	1,027	-279	-21.4	2.19	1.72
Reg Apartments	72,756	72,756	0	0.0	2,419	1,671	-748	-30.9	3.33	2.30
Low-income Apts	56,286	56,286	0	0.0	865	686	-179	-20.7	1.54	1.22
Seasonal Rec	793,482	793,482	0	0.0	10,982	10,144	-838	-7.6	1.38	1.28
Com/Ind Lo Tier	359,243	359,243	0	0.0	11,664	9,754	-1,909	-16.4	3.25	2.72
Com/Ind Hi Tier	488,425	488,425	0	0.0	21,006	16,763	-4,243	-20.2	4.30	3.43
Publ U: Elec Gen	1,268	1,268	0	0.0	68	36	-32	-46.6	5.36	2.86
Publ U: Other	63,861	63,861	0	0.0	3,093	2,399	-693	-22.4	4.84	3.76
Ag Hmstd: House	15,146	15,146	0	0.0	180	137	-43	-23.8	1.19	0.91
Ag Hmstd: Land	16,244	16,244	0	0.0	77	80	3	3.3	0.47	0.49
Ag NonHmstd	16,827	16,827	0	0.0	185	169	-16	-8.5	1.10	1.00
New Con: Res HS	52,078	52,078	0	0.0	648	477	-171	-26.3	1.24	0.92
New Con: Other	95,326	95,326	0	0.0	3,073	2,477	-597	-19.4	3.22	2.60
Total	4,082,131	4,082,131	0	0.0	80,805	64,068	-16,736	-20.7	1.98	1.57

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	68,434	49,515	-18,919	-27.6	County	42.94	54.51	0.000	0.00
(-) TIF Tax Capacity	3,114	1,832	-1,282	-41.2	City/Town	32.06	38.95	0.035	0.02
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	45.03	16.60	0.627	0.241
(=) Taxable Tax Capacity	65,320	47,683	-17,637	-27.0	Special District	0.56	0.86	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	120.59	110.93	0.662	0.262

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	48,800	48,800	0.0	491	359	-132	-26.9	1.005	0.735
Res Hmstd: Avg Val	73,200	73,200	0.0	736	538	-198	-26.9	1.005	0.735
Res Hmstd: Hi Val	97,600	97,600	0.0	1,114	824	-290	-26.0	1.141	0.843
Res Hmstd: Ex-Hi Val	146,400	146,400	0.0	2,024	1,422	-602	-29.8	1.382	0.971
Apartment (Mkt rate)	300,000	300,000	0.0	8,881	6,069	-2,812	-31.7	2.960	2.022
Comm/Ind: Lo Val	150,000	150,000	0.0	4,440	3,842	-599	-13.5	2.960	2.561
Comm/Ind: Med Val	300,000	300,000	0.0	10,690	8,951	-1,738	-16.3	3.563	2.983
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,852	32,795	-7,058	-17.7	3.985	3.279

NORTH CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,053,552	3,053,552	0	0.0	34,061	24,221	-9,840	-28.9	1.12	0.79
Res NonHmstd 1Un	163,114	163,114	0	0.0	2,448	1,762	-686	-28.0	1.50	1.08
Res NonHmstd 2-3	39,033	39,033	0	0.0	761	626	-135	-17.8	1.95	1.60
Reg Apartments	4,999	4,999	0	0.0	137	93	-45	-32.5	2.75	1.85
Low-income Apts	777	777	0	0.0	10	8	-2	-19.2	1.26	1.02
Seasonal Rec	2,330,492	2,330,492	0	0.0	31,620	27,890	-3,730	-11.8	1.36	1.20
Com/Ind Lo Tier	122,902	122,902	0	0.0	3,286	2,927	-359	-10.9	2.67	2.38
Com/Ind Hi Tier	86,515	86,515	0	0.0	3,284	2,758	-526	-16.0	3.80	3.19
Publ U: Elec Gen	5,378	5,378	0	0.0	266	146	-120	-45.1	4.95	2.71
Publ U: Other	306,000	306,000	0	0.0	12,736	10,761	-1,976	-15.5	4.16	3.52
Ag Hmstd: House	611,350	611,350	0	0.0	7,246	5,733	-1,513	-20.9	1.19	0.94
Ag Hmstd: Land	940,366	940,366	0	0.0	4,863	5,219	356	7.3	0.52	0.55
Ag NonHmstd	357,046	357,046	0	0.0	4,593	4,225	-368	-8.0	1.29	1.18
New Con: Res HS	117,559	117,559	0	0.0	1,385	1,000	-385	-27.8	1.18	0.85
New Con: Other	92,473	92,473	0	0.0	1,620	1,377	-243	-15.0	1.75	1.49
Total	8,231,557	8,231,557	0	0.0	108,316	88,745	-19,571	-18.1	1.32	1.08

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	104,302	83,112	-21,190	-20.3	County	48.58	61.48	0.000	0.00
(-) TIF Tax Capacity	22	13	-9	-41.2	City/Town	12.86	20.37	0.009	0.00
(-) FD Contrib Tax Capacity	12	7	-5	-41.2	School District	48.79	20.40	0.579	0.220
(=) Taxable Tax Capacity	104,268	83,092	-21,176	-20.3	Special District	0.44	0.67	0.000	0.00
FD Distrib Tax Capacity	0	0	0	-41.2	Total	110.67	102.91	0.588	0.220

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	62,200	62,200	0.0	556	405	-151	-27.1	0.893	0.651	
Res Hmstd: Avg Val	93,200	93,200	0.0	926	691	-235	-25.4	0.993	0.741	
Res Hmstd: Hi Val	124,200	124,200	0.0	1,404	1,045	-359	-25.6	1.130	0.841	
Res Hmstd: Ex-Hi Val	186,400	186,400	0.0	2,577	1,755	-822	-31.9	1.382	0.941	
Seas Rec: Lo Val	50,000	50,000	0.0	693	631	-63	-9.0	1.386	1.261	
Seas Rec: Hi Val	150,000	150,000	0.0	2,449	2,150	-299	-12.2	1.632	1.433	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,072	3,655	-417	-10.2	2.714	2.436	
Comm/Ind: Med Val	300,000	300,000	0.0	9,805	8,518	-1,287	-13.1	3.268	2.839	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,557	31,209	-5,348	-14.6	3.655	3.120	

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,590,753	1,590,753	0	0.0	14,250	11,369	-2,881	-20.2	0.90	0.71
Res NonHmstd 1Un	94,615	94,615	0	0.0	1,820	1,467	-353	-19.4	1.92	1.55
Res NonHmstd 2-3	30,982	30,982	0	0.0	782	704	-78	-10.0	2.52	2.27
Reg Apartments	46,682	46,682	0	0.0	1,657	1,254	-403	-24.3	3.55	2.69
Low-income Apts	50,210	50,210	0	0.0	788	710	-78	-9.9	1.57	1.41
Seasonal Rec	108,868	108,868	0	0.0	1,932	1,772	-160	-8.3	1.77	1.63
Com/Ind Lo Tier	226,791	226,791	0	0.0	8,304	7,317	-987	-11.9	3.66	3.23
Com/Ind Hi Tier	230,982	230,982	0	0.0	11,662	9,886	-1,777	-15.2	5.05	4.28
Publ U: Elec Gen	204,212	204,212	0	0.0	8,384	5,189	-3,194	-38.1	4.11	2.54
Publ U: Other	113,128	113,128	0	0.0	5,137	4,437	-700	-13.6	4.54	3.92
Ag Hmstd: House	3,646	3,646	0	0.0	35	26	-8	-23.9	0.95	0.73
Ag Hmstd: Land	2,491	2,491	0	0.0	8	9	1	16.5	0.32	0.37
Ag NonHmstd	25,132	25,132	0	0.0	421	382	-38	-9.1	1.67	1.52
New Con: Res HS	20,743	20,743	0	0.0	219	165	-54	-24.8	1.06	0.79
New Con: Other	22,979	22,979	0	0.0	862	708	-154	-17.9	3.75	3.08
Total	2,772,215	2,772,215	0	0.0	56,261	45,395	-10,866	-19.3	2.03	1.64

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	47,025	34,903	-12,122	-25.8	County	54.38	71.27	0.000	0.00
(-) TIF Tax Capacity	2,554	1,503	-1,052	-41.2	City/Town	50.90	64.46	0.035	0.03
(-) FD Contrib Tax Capacity	1,021	601	-421	-41.2	School District	33.55	6.74	0.938	0.444
(=) Taxable Tax Capacity	43,450	32,800	-10,649	-24.5	Special District	1.47	2.12	0.000	0.00
FD Distrib Tax Capacity	1,223	719	-503	-41.2	Total	140.30	144.59	0.974	0.481

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	38,200	38,200		0.0	202	180	-23	-11.2	0.529	0.470
Res Hmstd: Avg Val	57,400	57,400		0.0	418	339	-79	-18.8	0.727	0.590
Res Hmstd: Hi Val	76,500	76,500		0.0	657	550	-106	-16.2	0.858	0.719
Res Hmstd: Ex-Hi Val	114,700	114,700		0.0	1,409	1,155	-254	-18.0	1.228	1.007
Apartment (Mkt rate)	300,000	300,000		0.0	10,394	7,952	-2,442	-23.5	3.464	2.650
Comm/Ind: Lo Val	150,000	150,000		0.0	5,215	4,679	-536	-10.3	3.476	3.119
Comm/Ind: Med Val	300,000	300,000		0.0	12,542	10,893	-1,648	-13.1	4.180	3.631
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	46,733	39,894	-6,839	-14.6	4.673	3.989

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,498,285	2,498,285	0	0.0	22,052	15,835	-6,217	-28.2	0.88	0.63
Res NonHmstd 1Un	91,720	91,720	0	0.0	1,391	1,025	-366	-26.3	1.52	1.12
Res NonHmstd 2-3	15,532	15,532	0	0.0	279	243	-35	-12.7	1.79	1.57
Reg Apartments	2,138	2,138	0	0.0	58	42	-16	-27.0	2.71	1.98
Low-income Apts	225	225	0	0.0	3	2	0	-15.4	1.13	0.95
Seasonal Rec	2,079,701	2,079,701	0	0.0	30,544	26,983	-3,561	-11.7	1.47	1.30
Com/Ind Lo Tier	56,235	56,235	0	0.0	1,625	1,515	-110	-6.7	2.89	2.69
Com/Ind Hi Tier	92,994	92,994	0	0.0	3,840	3,347	-493	-12.8	4.13	3.60
Publ U: Elec Gen	165	165	0	0.0	6	4	-2	-34.5	3.50	2.29
Publ U: Other	237,320	237,320	0	0.0	9,812	8,455	-1,356	-13.8	4.13	3.56
Ag Hmstd: House	118,846	118,846	0	0.0	829	607	-222	-26.8	0.70	0.51
Ag Hmstd: Land	121,708	121,708	0	0.0	322	321	-1	-0.2	0.26	0.26
Ag NonHmstd	240,065	240,065	0	0.0	2,947	2,721	-226	-7.7	1.23	1.13
New Con: Res HS	60,014	60,014	0	0.0	516	367	-149	-28.8	0.86	0.61
New Con: Other	63,779	63,779	0	0.0	1,043	896	-147	-14.1	1.64	1.40
Total	5,678,727	5,678,727	0	0.0	75,266	62,364	-12,902	-17.1	1.33	1.10

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	77,503	59,918	-17,586	-22.7	County	58.26	74.82	0.000	0.00
(-) TIF Tax Capacity	563	331	-232	-41.2	City/Town	13.77	21.87	0.000	0.00
(-) FD Contrib Tax Capacity	677	398	-279	-41.2	School District	36.24	6.11	0.876	0.416
(=) Taxable Tax Capacity	76,263	59,188	-17,075	-22.4	Special District	2.62	3.65	0.000	0.00
FD Distrib Tax Capacity	487	286	-201	-41.2	Total	110.89	106.44	0.876	0.416

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	62,700	62,700	0.0	258	190	-68	-26.3	0.412	0.303
Res Hmstd: Avg Val	93,900	93,900	0.0	640	436	-205	-31.9	0.681	0.463
Res Hmstd: Hi Val	125,200	125,200	0.0	1,148	810	-338	-29.4	0.916	0.646
Res Hmstd: Ex-Hi Val	187,900	187,900	0.0	2,350	1,560	-790	-33.6	1.250	0.830
Seas Rec: Lo Val	50,000	50,000	0.0	709	648	-61	-8.6	1.418	1.296
Seas Rec: Hi Val	150,000	150,000	0.0	2,497	2,203	-294	-11.8	1.664	1.468
Comm/Ind: Lo Val	150,000	150,000	0.0	4,196	3,857	-339	-8.1	2.797	2.571
Comm/Ind: Med Val	300,000	300,000	0.0	10,086	8,978	-1,108	-11.0	3.361	2.992
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,571	32,878	-4,693	-12.5	3.757	3.287

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,894,711	2,894,711	0	0.0	41,201	31,052	-10,149	-24.6	1.42	1.07
Res NonHmstd 1Un	136,900	136,900	0	0.0	2,487	1,794	-693	-27.9	1.82	1.31
Res NonHmstd 2-3	82,847	82,847	0	0.0	1,939	1,605	-333	-17.2	2.34	1.94
Reg Apartments	127,592	127,592	0	0.0	4,300	2,949	-1,351	-31.4	3.37	2.31
Low-income Apts	57,214	57,214	0	0.0	835	660	-175	-20.9	1.46	1.15
Seasonal Rec	62,048	62,048	0	0.0	1,123	1,031	-93	-8.2	1.81	1.66
Com/Ind Lo Tier	169,091	169,091	0	0.0	5,698	4,803	-895	-15.7	3.37	2.84
Com/Ind Hi Tier	440,871	440,871	0	0.0	20,874	16,474	-4,401	-21.1	4.73	3.74
Publ U: Elec Gen	1,020	1,020	0	0.0	48	26	-23	-47.1	4.74	2.51
Publ U: Other	117,637	117,637	0	0.0	5,539	4,453	-1,087	-19.6	4.71	3.79
Ag Hmstd: House	11,413	11,413	0	0.0	159	130	-28	-17.8	1.39	1.14
Ag Hmstd: Land	7,783	7,783	0	0.0	37	45	8	22.2	0.47	0.58
Ag NonHmstd	14,269	14,269	0	0.0	210	199	-11	-5.4	1.47	1.39
New Con: Res HS	50,676	50,676	0	0.0	761	586	-176	-23.1	1.50	1.16
New Con: Other	34,439	34,439	0	0.0	1,205	921	-283	-23.5	3.50	2.68
Total	4,208,509	4,208,509	0	0.0	86,417	66,727	-19,690	-22.8	2.05	1.59

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	66,226	50,053	-16,174	-24.4	County	65.76	83.93	0.000	0.00
(-) TIF Tax Capacity	7,785	4,579	-3,205	-41.2	City/Town	22.56	22.73	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	46.23	20.74	0.888	0.307
(=) Taxable Tax Capacity	58,442	45,473	-12,968	-22.2	Special District	1.72	2.41	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	136.28	129.81	0.888	0.307

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	62,400	62,400		0.0	747	580	-167	-22.4	1.196	0.928
Res Hmstd: Avg Val	93,500	93,500		0.0	1,245	954	-291	-23.4	1.331	1.020
Res Hmstd: Hi Val	124,700	124,700		0.0	1,852	1,397	-455	-24.6	1.484	1.120
Res Hmstd: Ex-Hi Val	187,100	187,100		0.0	3,310	2,282	-1,028	-31.1	1.769	1.219
Apartment (Mkt rate)	300,000	300,000		0.0	10,078	7,102	-2,976	-29.5	3.359	2.367
Comm/Ind: Lo Val	150,000	150,000		0.0	5,039	4,273	-766	-15.2	3.359	2.848
Comm/Ind: Med Val	300,000	300,000		0.0	12,122	9,956	-2,167	-17.9	4.040	3.318
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	45,178	36,474	-8,704	-19.3	4.517	3.647

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,653,532	1,653,532	0	0.0	23,866	19,372	-4,495	-18.8	1.44	1.17
Res NonHmstd 1Un	96,628	96,628	0	0.0	1,861	1,435	-426	-22.9	1.93	1.49
Res NonHmstd 2-3	41,984	41,984	0	0.0	1,026	903	-123	-12.0	2.44	2.15
Reg Apartments	54,268	54,268	0	0.0	1,922	1,467	-455	-23.7	3.54	2.70
Low-income Apts	60,990	60,990	0	0.0	970	834	-136	-14.0	1.59	1.37
Seasonal Rec	38,136	38,136	0	0.0	827	756	-71	-8.6	2.17	1.98
Com/Ind Lo Tier	208,225	208,225	0	0.0	7,631	6,491	-1,141	-14.9	3.66	3.12
Com/Ind Hi Tier	283,880	283,880	0	0.0	14,308	11,660	-2,648	-18.5	5.04	4.11
Publ U: Elec Gen	1,900	1,900	0	0.0	88	52	-36	-40.6	4.62	2.75
Publ U: Other	65,440	65,440	0	0.0	3,243	2,628	-615	-19.0	4.96	4.02
Ag Hmstd: House	44,736	44,736	0	0.0	592	439	-153	-25.8	1.32	0.98
Ag Hmstd: Land	33,891	33,891	0	0.0	172	175	3	1.8	0.51	0.52
Ag NonHmstd	17,005	17,005	0	0.0	250	222	-28	-11.2	1.47	1.30
New Con: Res HS	73,043	73,043	0	0.0	1,101	850	-251	-22.8	1.51	1.16
New Con: Other	44,383	44,383	0	0.0	1,439	1,183	-256	-17.8	3.24	2.67
Total	2,718,041	2,718,041	0	0.0	59,296	48,468	-10,828	-18.3	2.18	1.78

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	42,912	32,330	-10,582	-24.7	County	55.98	70.87	0.014	0.00
(-) TIF Tax Capacity	2,552	1,501	-1,051	-41.2	City/Town	37.13	48.49	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.29	23.07	0.851	0.277
(=) Taxable Tax Capacity	40,361	30,830	-9,531	-23.6	Special District	0.69	0.93	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	144.09	143.36	0.865	0.277

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	59,200	59,200	0.0	746	628	-117	-15.7	1.259	1.061
Res Hmstd: Avg Val	88,700	88,700	0.0	1,214	1,004	-211	-17.3	1.368	1.131
Res Hmstd: Hi Val	118,200	118,200	0.0	1,811	1,461	-350	-19.3	1.531	1.236
Res Hmstd: Ex-Hi Val	177,400	177,400	0.0	3,269	2,380	-890	-27.2	1.842	1.341
Apartment (Mkt rate)	300,000	300,000	0.0	10,634	7,825	-2,810	-26.4	3.544	2.608
Comm/Ind: Lo Val	150,000	150,000	0.0	5,317	4,574	-743	-14.0	3.544	3.049
Comm/Ind: Med Val	300,000	300,000	0.0	12,796	10,658	-2,137	-16.7	4.265	3.552
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	47,695	39,053	-8,643	-18.1	4.769	3.905

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,713,017	2,713,017	0	0.0	36,418	27,811	-8,607	-23.6	1.34	1.03
Res NonHmstd 1Un	137,495	137,495	0	0.0	2,358	1,715	-643	-27.3	1.72	1.25
Res NonHmstd 2-3	39,368	39,368	0	0.0	843	713	-129	-15.4	2.14	1.81
Reg Apartments	1,244	1,244	0	0.0	38	28	-11	-27.4	3.09	2.24
Low-income Apts	27	27	0	0.0	0	0	0	-8.9	1.32	1.20
Seasonal Rec	685,289	685,289	0	0.0	11,936	10,231	-1,705	-14.3	1.74	1.49
Com/Ind Lo Tier	53,697	53,697	0	0.0	1,739	1,494	-245	-14.1	3.24	2.78
Com/Ind Hi Tier	30,603	30,603	0	0.0	1,367	1,123	-244	-17.8	4.47	3.67
Publ U: Elec Gen	10,226	10,226	0	0.0	508	301	-207	-40.7	4.97	2.94
Publ U: Other	144,068	144,068	0	0.0	6,528	5,444	-1,084	-16.6	4.53	3.78
Ag Hmstd: House	707,396	707,396	0	0.0	9,055	6,889	-2,166	-23.9	1.28	0.97
Ag Hmstd: Land	625,088	625,088	0	0.0	3,057	3,275	218	7.1	0.49	0.52
Ag NonHmstd	205,555	205,555	0	0.0	2,959	2,620	-339	-11.5	1.44	1.27
New Con: Res HS	124,332	124,332	0	0.0	1,702	1,299	-403	-23.7	1.37	1.04
New Con: Other	42,508	42,508	0	0.0	859	697	-162	-18.9	2.02	1.64
Total	5,519,911	5,519,911	0	0.0	79,367	63,640	-15,727	-19.8	1.44	1.15

Tax Base

Tax Rates

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	66,620	54,734	-11,887	-17.8	59.31	73.53	0.027	0.00	
(-) TIF Tax Capacity	97	57	-40	-41.2	15.48	23.76	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	53.48	25.55	0.814	0.271	
(=) Taxable Tax Capacity	66,524	54,677	-11,847	-17.8	0.59	0.82	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	128.86	123.66	0.841	0.271

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	69,500	69,500	69,500	0.0	765	600	-165	-21.5	1.100	0.863
Res Hmstd: Avg Val	104,300	104,300	104,300	0.0	1,335	1,039	-296	-22.1	1.279	0.996
Res Hmstd: Hi Val	139,000	139,000	139,000	0.0	2,046	1,509	-536	-26.2	1.471	1.085
Res Hmstd: Ex-Hi Val	208,500	208,500	208,500	0.0	3,582	2,450	-1,132	-31.6	1.717	1.175
Seas Rec: Lo Val	50,000	50,000	50,000	0.0	815	734	-81	-9.9	1.630	1.468
Seas Rec: Hi Val	150,000	150,000	150,000	0.0	2,875	2,461	-414	-14.4	1.916	1.640
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,765	4,130	-635	-13.3	3.176	2.753
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	11,463	9,622	-1,841	-16.1	3.820	3.207
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	42,720	35,254	-7,466	-17.5	4.271	3.525

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,539,261	5,539,261	0	0.0	76,292	57,215	-19,076	-25.0	1.38	1.03
Res NonHmstd 1Un	196,692	196,692	0	0.0	3,433	2,482	-951	-27.7	1.75	1.26
Res NonHmstd 2-3	152,672	152,672	0	0.0	3,326	2,831	-494	-14.9	2.18	1.85
Reg Apartments	383,718	383,718	0	0.0	12,416	8,860	-3,556	-28.6	3.24	2.31
Low-income Apts	166,998	166,998	0	0.0	2,358	1,940	-419	-17.8	1.41	1.16
Seasonal Rec	34,252	34,252	0	0.0	641	526	-115	-18.0	1.87	1.53
Com/Ind Lo Tier	493,297	493,297	0	0.0	15,983	13,824	-2,159	-13.5	3.24	2.80
Com/Ind Hi Tier	1,170,345	1,170,345	0	0.0	52,050	43,231	-8,820	-16.9	4.45	3.69
Publ U: Elec Gen	686,799	686,799	0	0.0	27,248	17,823	-9,425	-34.6	3.97	2.60
Publ U: Other	336,676	336,676	0	0.0	13,915	12,537	-1,378	-9.9	4.13	3.72
Ag Hmstd: House	91,686	91,686	0	0.0	1,276	932	-343	-26.9	1.39	1.02
Ag Hmstd: Land	72,073	72,073	0	0.0	379	351	-28	-7.5	0.53	0.49
Ag NonHmstd	46,850	46,850	0	0.0	637	550	-87	-13.7	1.36	1.17
New Con: Res HS	319,041	319,041	0	0.0	4,437	3,418	-1,019	-23.0	1.39	1.07
New Con: Other	170,422	170,422	0	0.0	6,028	5,029	-999	-16.6	3.54	2.95
Total	9,860,782	9,860,782	0	0.0	220,420	171,549	-48,871	-22.2	2.24	1.74

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	180,158	127,567	-52,590	-29.2	County	36.78	49.06	0.000	0.00
(-) TIF Tax Capacity	12,881	7,577	-5,304	-41.2	City/Town	32.57	42.81	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	51.01	26.42	1.525	0.755
(=) Taxable Tax Capacity	167,277	119,990	-47,287	-28.3	Special District	1.88	2.94	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	122.24	121.24	1.525	0.755

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	73,000	73,000	0.0	827	648	-179	-21.6	1.132	0.887
Res Hmstd: Avg Val	109,500	109,500	0.0	1,454	1,136	-318	-21.8	1.327	1.037
Res Hmstd: Hi Val	146,000	146,000	0.0	2,173	1,639	-534	-24.6	1.488	1.122
Res Hmstd: Ex-Hi Val	219,000	219,000	0.0	3,757	2,645	-1,112	-29.6	1.715	1.207
Apartment (Mkt rate)	300,000	300,000	0.0	9,258	6,773	-2,485	-26.8	3.086	2.257
Comm/Ind: Lo Val	150,000	150,000	0.0	4,629	4,148	-482	-10.4	3.086	2.765
Comm/Ind: Med Val	300,000	300,000	0.0	11,092	9,640	-1,452	-13.1	3.697	3.213
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,252	35,271	-5,980	-14.5	4.125	3.527

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,475,353	3,475,353	0	0.0	42,271	30,472	-11,799	-27.9	1.22	0.88
Res NonHmstd 1Un	131,603	131,603	0	0.0	2,000	1,409	-591	-29.6	1.52	1.07
Res NonHmstd 2-3	60,944	60,944	0	0.0	1,133	946	-187	-16.5	1.86	1.55
Reg Apartments	3,547	3,547	0	0.0	90	63	-27	-30.1	2.54	1.77
Low-income Apts	531	531	0	0.0	6	5	-1	-21.0	1.11	0.88
Seasonal Rec	444,122	444,122	0	0.0	6,652	5,815	-837	-12.6	1.50	1.31
Com/Ind Lo Tier	94,272	94,272	0	0.0	2,571	2,318	-253	-9.8	2.73	2.46
Com/Ind Hi Tier	66,546	66,546	0	0.0	2,416	2,085	-332	-13.7	3.63	3.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	142,054	142,054	0	0.0	5,357	4,612	-745	-13.9	3.77	3.25
Ag Hmstd: House	896,217	896,217	0	0.0	10,429	7,623	-2,806	-26.9	1.16	0.85
Ag Hmstd: Land	1,115,896	1,115,896	0	0.0	6,383	5,892	-491	-7.7	0.57	0.53
Ag NonHmstd	240,867	240,867	0	0.0	2,988	2,630	-358	-12.0	1.24	1.09
New Con: Res HS	150,989	150,989	0	0.0	1,760	1,344	-416	-23.6	1.17	0.89
New Con: Other	35,996	35,996	0	0.0	741	604	-137	-18.5	2.06	1.68
Total	6,858,938	6,858,938	0	0.0	84,796	65,818	-18,978	-22.4	1.24	0.96

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	84,049	66,641	-17,408	-20.7	County	36.91	49.31	0.000	0.00
(-) TIF Tax Capacity	174	102	-72	-41.2	City/Town	14.24	23.36	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	54.84	28.43	1.299	0.619
(=) Taxable Tax Capacity	83,875	66,538	-17,336	-20.7	Special District	0.84	1.33	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	106.83	102.42	1.299	0.619

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	88,700	88,700	88,700	0.0	906	671	-235	-26.0	1.021	0.756
Res Hmstd: Avg Val	133,000	133,000	133,000	0.0	1,600	1,192	-408	-25.5	1.202	0.896
Res Hmstd: Hi Val	177,200	177,200	177,200	0.0	2,436	1,712	-725	-29.7	1.374	0.965
Res Hmstd: Ex-Hi Val	266,000	266,000	266,000	0.0	4,117	2,756	-1,361	-33.1	1.547	1.036
Seas Rec: Lo Val	50,000	50,000	50,000	0.0	706	628	-78	-11.0	1.411	1.256
Seas Rec: Hi Val	150,000	150,000	150,000	0.0	2,474	2,143	-331	-13.4	1.649	1.428
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,041	3,704	-337	-8.3	2.693	2.469
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	9,684	8,611	-1,073	-11.1	3.228	2.870
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	36,021	31,513	-4,508	-12.5	3.602	3.151

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,442,569	3,442,569	0	0.0	49,447	38,590	-10,856	-22.0	1.44	1.12
Res NonHmstd 1Un	193,606	193,606	0	0.0	3,702	2,821	-881	-23.8	1.91	1.46
Res NonHmstd 2-3	55,923	55,923	0	0.0	1,374	1,150	-224	-16.3	2.46	2.06
Reg Apartments	152,897	152,897	0	0.0	5,286	3,809	-1,476	-27.9	3.46	2.49
Low-income Apts	83,420	83,420	0	0.0	1,279	1,054	-225	-17.6	1.53	1.26
Seasonal Rec	14,689	14,689	0	0.0	362	301	-60	-16.6	2.46	2.05
Com/Ind Lo Tier	458,609	458,609	0	0.0	16,635	13,876	-2,759	-16.6	3.63	3.03
Com/Ind Hi Tier	589,541	589,541	0	0.0	29,110	23,063	-6,047	-20.8	4.94	3.91
Publ U: Elec Gen	7,191	7,191	0	0.0	339	183	-156	-45.9	4.71	2.55
Publ U: Other	59,156	59,156	0	0.0	3,141	2,460	-681	-21.7	5.31	4.16
Ag Hmstd: House	17,374	17,374	0	0.0	261	204	-56	-21.6	1.50	1.18
Ag Hmstd: Land	30,368	30,368	0	0.0	286	246	-40	-14.0	0.94	0.81
Ag NonHmstd	35,566	35,566	0	0.0	656	560	-96	-14.7	1.84	1.57
New Con: Res HS	59,415	59,415	0	0.0	975	727	-248	-25.4	1.64	1.22
New Con: Other	65,061	65,061	0	0.0	2,709	2,181	-528	-19.5	4.16	3.35
Total	5,265,386	5,265,386	0	0.0	115,559	91,225	-24,334	-21.1	2.19	1.73

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	82,396	63,248	-19,148	-23.2	County	49.80	59.72	0.005	0.00
(-) TIF Tax Capacity	5,882	3,460	-2,422	-41.2	City/Town	47.94	57.92	0.025	0.02
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	46.73	20.86	1.009	0.385
(=) Taxable Tax Capacity	76,514	59,788	-16,726	-21.9	Special District	0.79	1.17	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	145.25	139.67	1.039	0.411

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	42,200	42,200		0.0	550	438	-112	-20.4	1.304	1.037
Res Hmstd: Avg Val	63,300	63,300		0.0	826	657	-169	-20.4	1.304	1.037
Res Hmstd: Hi Val	84,400	84,400		0.0	1,166	917	-249	-21.4	1.381	1.086
Res Hmstd: Ex-Hi Val	126,600	126,600		0.0	2,058	1,562	-496	-24.1	1.625	1.233
Apartment (Mkt rate)	300,000	300,000		0.0	10,770	7,666	-3,104	-28.8	3.589	2.555
Comm/Ind: Lo Val	150,000	150,000		0.0	5,385	4,511	-874	-16.2	3.589	3.007
Comm/Ind: Med Val	300,000	300,000		0.0	12,949	10,505	-2,444	-18.9	4.316	3.501
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	48,246	38,476	-9,770	-20.2	4.824	3.847

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,413,322	1,413,322	0	0.0	17,396	12,148	-5,248	-30.2	1.23	0.86
Res NonHmstd 1Un	143,673	143,673	0	0.0	2,152	1,545	-607	-28.2	1.50	1.08
Res NonHmstd 2-3	20,162	20,162	0	0.0	415	338	-76	-18.4	2.06	1.68
Reg Apartments	1,697	1,697	0	0.0	43	28	-14	-33.7	2.51	1.66
Low-income Apts	58	58	0	0.0	1	0	0	-27.1	1.03	0.75
Seasonal Rec	274,963	274,963	0	0.0	4,689	3,960	-729	-15.6	1.71	1.44
Com/Ind Lo Tier	80,312	80,312	0	0.0	2,249	1,983	-266	-11.8	2.80	2.47
Com/Ind Hi Tier	126,911	126,911	0	0.0	4,646	3,947	-700	-15.1	3.66	3.11
Publ U: Elec Gen	31,855	31,855	0	0.0	1,053	616	-437	-41.5	3.31	1.93
Publ U: Other	229,314	229,314	0	0.0	8,048	6,912	-1,135	-14.1	3.51	3.01
Ag Hmstd: House	930,052	930,052	0	0.0	9,467	6,523	-2,944	-31.1	1.02	0.70
Ag Hmstd: Land	5,636,978	5,636,978	0	0.0	37,991	29,162	-8,829	-23.2	0.67	0.52
Ag NonHmstd	3,127,088	3,127,088	0	0.0	36,384	30,140	-6,243	-17.2	1.16	0.96
New Con: Res HS	42,403	42,403	0	0.0	534	379	-156	-29.1	1.26	0.89
New Con: Other	75,086	75,086	0	0.0	1,972	1,737	-235	-11.9	2.63	2.31
Total	12,133,875	12,133,875	0	0.0	127,040	99,418	-27,622	-21.7	1.05	0.82

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	126,746	103,864	-22,882	-18.1	County	52.04	62.15	0.005	0.00
(-) TIF Tax Capacity	429	252	-177	-41.2	City/Town	10.15	16.69	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	44.40	18.66	1.160	0.461
(=) Taxable Tax Capacity	126,317	103,612	-22,705	-18.0	Special District	0.77	1.15	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	107.35	98.64	1.165	0.461

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	57,400	57,400	0.0	542	363	-179	-33.0	0.943	0.632
Res Hmstd: Avg Val	85,900	85,900	0.0	864	592	-272	-31.5	1.005	0.688
Res Hmstd: Hi Val	114,500	114,500	0.0	1,288	913	-375	-29.1	1.124	0.797
Res Hmstd: Ex-Hi Val	171,900	171,900	0.0	2,325	1,557	-768	-33.0	1.352	0.905
Comm/Ind: Lo Val	150,000	150,000	0.0	4,039	3,595	-444	-11.0	2.692	2.396
Comm/Ind: Med Val	300,000	300,000	0.0	9,689	8,366	-1,324	-13.7	3.229	2.788
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,055	30,627	-5,427	-15.1	3.605	3.062

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,423,956	3,423,956	0	0.0	44,977	33,506	-11,471	-25.5	1.31	0.98
Res NonHmstd 1Un	145,103	145,103	0	0.0	2,517	1,855	-663	-26.3	1.73	1.28
Res NonHmstd 2-3	80,334	80,334	0	0.0	1,725	1,421	-304	-17.6	2.15	1.77
Reg Apartments	169,796	169,796	0	0.0	5,154	3,563	-1,591	-30.9	3.04	2.10
Low-income Apts	61,153	61,153	0	0.0	836	666	-170	-20.3	1.37	1.09
Seasonal Rec	10,168	10,168	0	0.0	216	193	-23	-10.8	2.13	1.90
Com/Ind Lo Tier	360,149	360,149	0	0.0	11,711	9,929	-1,783	-15.2	3.25	2.76
Com/Ind Hi Tier	651,924	651,924	0	0.0	27,906	22,755	-5,151	-18.5	4.28	3.49
Publ U: Elec Gen	23,875	23,875	0	0.0	975	526	-449	-46.0	4.08	2.20
Publ U: Other	59,402	59,402	0	0.0	2,652	2,156	-496	-18.7	4.46	3.63
Ag Hmstd: House	9,558	9,558	0	0.0	144	109	-34	-23.7	1.50	1.15
Ag Hmstd: Land	18,983	18,983	0	0.0	162	141	-21	-12.9	0.85	0.74
Ag NonHmstd	23,273	23,273	0	0.0	349	300	-49	-14.1	1.50	1.29
New Con: Res HS	71,372	71,372	0	0.0	1,001	725	-276	-27.5	1.40	1.02
New Con: Other	57,881	57,881	0	0.0	2,006	1,592	-414	-20.6	3.47	2.75
Total	5,166,928	5,166,928	0	0.0	102,333	79,437	-22,896	-22.4	1.98	1.54

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	83,381	62,811	-20,570	-24.7	County	42.67	53.95	0.000	0.00
(-) TIF Tax Capacity	5,363	3,155	-2,208	-41.2	City/Town	39.82	46.65	0.003	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	43.91	18.67	1.170	0.457
(=) Taxable Tax Capacity	78,018	59,656	-18,362	-23.5	Special District	0.32	0.54	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	126.72	119.82	1.173	0.461

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	53,400	53,400	0.0	606	451	-155	-25.6	1.135	0.844
Res Hmstd: Avg Val	80,000	80,000	0.0	935	695	-240	-25.6	1.168	0.868
Res Hmstd: Hi Val	106,700	106,700	0.0	1,415	1,051	-363	-25.7	1.325	0.985
Res Hmstd: Ex-Hi Val	160,200	160,200	0.0	2,521	1,765	-756	-30.0	1.573	1.101
Apartment (Mkt rate)	300,000	300,000	0.0	9,476	6,609	-2,867	-30.3	3.158	2.202
Comm/Ind: Lo Val	150,000	150,000	0.0	4,738	4,072	-666	-14.1	3.158	2.714
Comm/Ind: Med Val	300,000	300,000	0.0	11,376	9,478	-1,899	-16.7	3.792	3.159
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	42,356	34,705	-7,651	-18.1	4.235	3.470

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,251,381	1,251,381	0	0.0	13,883	9,375	-4,508	-32.5	1.11	0.75
Res NonHmstd 1Un	99,153	99,153	0	0.0	1,363	945	-418	-30.6	1.37	0.95
Res NonHmstd 2-3	18,529	18,529	0	0.0	327	260	-67	-20.5	1.77	1.41
Reg Apartments	2,042	2,042	0	0.0	52	35	-17	-32.7	2.53	1.70
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	78,824	78,824	0	0.0	1,105	925	-180	-16.3	1.40	1.17
Com/Ind Lo Tier	47,647	47,647	0	0.0	1,172	1,065	-107	-9.1	2.46	2.24
Com/Ind Hi Tier	56,494	56,494	0	0.0	1,922	1,656	-266	-13.8	3.40	2.93
Publ U: Elec Gen	10,868	10,868	0	0.0	298	144	-154	-51.7	2.74	1.32
Publ U: Other	141,802	141,802	0	0.0	4,708	4,097	-612	-13.0	3.32	2.89
Ag Hmstd: House	720,458	720,458	0	0.0	7,157	4,725	-2,432	-34.0	0.99	0.66
Ag Hmstd: Land	3,623,242	3,623,242	0	0.0	24,195	17,824	-6,371	-26.3	0.67	0.49
Ag NonHmstd	1,659,874	1,659,874	0	0.0	18,219	14,632	-3,587	-19.7	1.10	0.88
New Con: Res HS	37,421	37,421	0	0.0	410	286	-124	-30.3	1.10	0.76
New Con: Other	29,171	29,171	0	0.0	929	781	-148	-15.9	3.18	2.68
Total	7,776,908	7,776,908	0	0.0	75,739	56,749	-18,990	-25.1	0.97	0.73

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	81,607	66,406	-15,201	-18.6	County	45.81	56.73	10.92	0.000	0.00
(-) TIF Tax Capacity	22	13	-9	-41.2	City/Town	9.60	14.99	5.39	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	43.74	17.30	-26.44	1.333	0.556
(=) Taxable Tax Capacity	81,585	66,393	-15,192	-18.6	Special District	0.25	0.43	0.18	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	99.40	89.45	-10.00	1.333	0.556

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	70,500	70,500	0	0.0	618	388	-230	-37.2	0.876	0.550
Res Hmstd: Avg Val	105,800	105,800	0	0.0	1,071	728	-343	-32.0	1.012	0.688
Res Hmstd: Hi Val	141,000	141,000	0	0.0	1,619	1,094	-525	-32.4	1.148	0.775
Res Hmstd: Ex-Hi Val	211,500	211,500	0	0.0	2,870	1,827	-1,042	-36.3	1.356	0.864
Comm/Ind: Lo Val	150,000	150,000	0	0.0	3,778	3,403	-376	-9.9	2.518	2.268
Comm/Ind: Med Val	300,000	300,000	0	0.0	9,048	7,912	-1,136	-12.6	3.015	2.637
Comm/Ind: Hi Val	1,000,000	1,000,000	0	0.0	33,638	28,953	-4,684	-13.9	3.363	2.895

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	4,059,136	4,059,136	0	0.0	55,276	43,172	-12,104	-21.9	1.36	1.06
Res NonHmstd 1Un	150,666	150,666	0	0.0	2,559	1,912	-648	-25.3	1.70	1.27
Res NonHmstd 2-3	67,671	67,671	0	0.0	1,438	1,280	-158	-11.0	2.13	1.89
Reg Apartments	195,034	195,034	0	0.0	6,027	4,517	-1,510	-25.1	3.09	2.32
Low-income Apts	65,184	65,184	0	0.0	891	765	-126	-14.2	1.37	1.17
Seasonal Rec	5,891	5,891	0	0.0	115	98	-17	-14.7	1.96	1.67
Com/Ind Lo Tier	183,371	183,371	0	0.0	5,640	5,114	-525	-9.3	3.08	2.79
Com/Ind Hi Tier	783,151	783,151	0	0.0	33,778	29,151	-4,627	-13.7	4.31	3.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	47,377	47,377	0	0.0	1,963	1,695	-268	-13.7	4.14	3.58
Ag Hmstd: House	215,885	215,885	0	0.0	2,594	1,934	-660	-25.4	1.20	0.90
Ag Hmstd: Land	363,509	363,509	0	0.0	2,170	1,992	-179	-8.2	0.60	0.55
Ag NonHmstd	114,220	114,220	0	0.0	1,344	1,262	-82	-6.1	1.18	1.10
New Con: Res HS	138,278	138,278	0	0.0	1,871	1,503	-368	-19.6	1.35	1.09
New Con: Other	82,210	82,210	0	0.0	2,711	2,226	-486	-17.9	3.30	2.71
Total	6,471,586	6,471,586	0	0.0	118,379	96,621	-21,758	-18.4	1.83	1.49

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	101,299	74,774	-26,525	-26.2	County	43.15	59.19	0.000	0.00
(-) TIF Tax Capacity	4,021	2,366	-1,656	-41.2	City/Town	26.11	36.34	0.003	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	51.88	27.51	1.183	0.394
(=) Taxable Tax Capacity	97,278	72,409	-24,869	-25.6	Special District	0.00	0.00	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	121.14	123.04	1.186	0.398

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	80,200	80,200	0.0	879	718	-161	-18.3	1.096	0.895
Res Hmstd: Avg Val	120,100	120,100	0.0	1,555	1,261	-293	-18.9	1.294	1.050
Res Hmstd: Hi Val	160,100	160,100	0.0	2,402	1,805	-596	-24.8	1.500	1.127
Res Hmstd: Ex-Hi Val	240,300	240,300	0.0	4,100	2,896	-1,204	-29.4	1.706	1.205
Apartment (Mkt rate)	300,000	300,000	0.0	9,078	6,764	-2,315	-25.5	3.026	2.254
Comm/Ind: Lo Val	150,000	150,000	0.0	4,539	4,135	-404	-8.9	3.026	2.756
Comm/Ind: Med Val	300,000	300,000	0.0	10,895	9,628	-1,268	-11.6	3.631	3.209
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,557	35,262	-5,296	-13.1	4.055	3.526

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,920,602	5,920,602	0	0.0	75,318	53,163	-22,156	-29.4	1.27	0.90
Res NonHmstd 1Un	238,589	238,589	0	0.0	3,985	2,796	-1,190	-29.8	1.67	1.17
Res NonHmstd 2-3	124,897	124,897	0	0.0	2,678	2,192	-486	-18.1	2.14	1.76
Reg Apartments	219,918	219,918	0	0.0	6,562	4,443	-2,119	-32.3	2.98	2.02
Low-income Apts	94,050	94,050	0	0.0	1,274	994	-280	-22.0	1.36	1.06
Seasonal Rec	32,306	32,306	0	0.0	618	511	-106	-17.2	1.91	1.58
Com/Ind Lo Tier	543,298	543,298	0	0.0	16,944	14,301	-2,643	-15.6	3.12	2.63
Com/Ind Hi Tier	830,532	830,532	0	0.0	35,235	28,208	-7,027	-19.9	4.24	3.40
Publ U: Elec Gen	305,638	305,638	0	0.0	14,063	8,985	-5,078	-36.1	4.60	2.94
Publ U: Other	193,731	193,731	0	0.0	8,667	7,322	-1,345	-15.5	4.47	3.78
Ag Hmstd: House	24,510	24,510	0	0.0	322	242	-80	-24.8	1.31	0.99
Ag Hmstd: Land	44,861	44,861	0	0.0	324	288	-37	-11.3	0.72	0.64
Ag NonHmstd	34,686	34,686	0	0.0	474	413	-60	-12.7	1.37	1.19
New Con: Res HS	137,436	137,436	0	0.0	1,914	1,376	-538	-28.1	1.39	1.00
New Con: Other	95,699	95,699	0	0.0	2,955	2,312	-643	-21.8	3.09	2.42
Total	8,840,752	8,840,752	0	0.0	171,332	127,546	-43,786	-25.6	1.94	1.44

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	143,332	106,992	-36,340	-25.4	County	39.24	50.12	0.000	0.00
(-) TIF Tax Capacity	7,511	4,419	-3,093	-41.2	City/Town	34.93	39.97	0.019	0.01
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	49.39	23.91	1.048	0.371
(=) Taxable Tax Capacity	135,820	102,573	-33,247	-24.5	Special District	0.73	1.08	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	124.29	115.07	1.067	0.390

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	60,000	60,000	0.0	656	474	-182	-27.7	1.092	0.789
Res Hmstd: Avg Val	89,900	89,900	0.0	1,072	778	-293	-27.4	1.191	0.865
Res Hmstd: Hi Val	119,900	119,900	0.0	1,592	1,162	-430	-27.0	1.327	0.969
Res Hmstd: Ex-Hi Val	179,800	179,800	0.0	2,875	1,929	-947	-32.9	1.599	1.072
Apartment (Mkt rate)	300,000	300,000	0.0	9,269	6,331	-2,938	-31.7	3.089	2.110
Comm/Ind: Lo Val	150,000	150,000	0.0	4,635	3,954	-680	-14.7	3.089	2.636
Comm/Ind: Med Val	300,000	300,000	0.0	11,133	9,207	-1,926	-17.3	3.711	3.068
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,462	33,720	-7,742	-18.7	4.146	3.371

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,142,501	2,142,501	0	0.0	24,821	17,709	-7,112	-28.7	1.16	0.83
Res NonHmstd 1Un	152,475	152,475	0	0.0	2,220	1,631	-589	-26.6	1.46	1.07
Res NonHmstd 2-3	27,175	27,175	0	0.0	508	427	-81	-16.0	1.87	1.57
Reg Apartments	1,294	1,294	0	0.0	35	25	-10	-29.0	2.69	1.91
Low-income Apts	72	72	0	0.0	1	1	0	-15.2	1.00	0.84
Seasonal Rec	102,223	102,223	0	0.0	1,516	1,312	-204	-13.5	1.48	1.28
Com/Ind Lo Tier	62,299	62,299	0	0.0	1,676	1,524	-152	-9.1	2.69	2.45
Com/Ind Hi Tier	41,265	41,265	0	0.0	1,519	1,308	-211	-13.9	3.68	3.17
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	148,647	148,647	0	0.0	5,288	4,577	-711	-13.4	3.56	3.08
Ag Hmstd: House	1,034,915	1,034,915	0	0.0	11,087	8,039	-3,048	-27.5	1.07	0.78
Ag Hmstd: Land	3,654,605	3,654,605	0	0.0	23,571	19,384	-4,187	-17.8	0.64	0.53
Ag NonHmstd	1,144,426	1,144,426	0	0.0	13,197	11,386	-1,812	-13.7	1.15	0.99
New Con: Res HS	71,017	71,017	0	0.0	817	602	-215	-26.4	1.15	0.85
New Con: Other	30,825	30,825	0	0.0	815	699	-116	-14.2	2.64	2.27
Total	8,613,740	8,613,740	0	0.0	87,072	68,622	-18,450	-21.2	1.01	0.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	89,646	73,947	-15,699	-17.5	County	40.86	51.97	0.000	0.00
(-) TIF Tax Capacity	108	63	-44	-41.2	City/Town	13.13	22.82	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	51.39	25.08	1.139	0.413
(=) Taxable Tax Capacity	89,538	73,884	-15,654	-17.5	Special District	0.52	0.77	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	105.89	100.64	1.139	0.413

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	74,200	74,200	0.0	678	481	-198	-29.1	0.913	0.647
Res Hmstd: Avg Val	111,200	111,200	0.0	1,199	893	-307	-25.6	1.078	0.802
Res Hmstd: Hi Val	148,200	148,200	0.0	1,845	1,314	-532	-28.8	1.245	0.886
Res Hmstd: Ex-Hi Val	222,400	222,400	0.0	3,226	2,158	-1,068	-33.1	1.450	0.970
Comm/Ind: Lo Val	150,000	150,000	0.0	3,983	3,633	-350	-8.8	2.655	2.421
Comm/Ind: Med Val	300,000	300,000	0.0	9,555	8,456	-1,099	-11.5	3.184	2.818
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,555	30,964	-4,591	-12.9	3.555	3.096

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	11,553,924	11,553,924	0	0.0	139,897	105,976	-33,921	-24.2	1.21	0.92
Res NonHmstd 1Un	261,954	261,954	0	0.0	4,048	2,870	-1,178	-29.1	1.55	1.10
Res NonHmstd 2-3	241,829	241,829	0	0.0	4,516	3,916	-600	-13.3	1.87	1.62
Reg Apartments	442,576	442,576	0	0.0	11,401	8,384	-3,017	-26.5	2.58	1.89
Low-income Apts	165,584	165,584	0	0.0	1,961	1,663	-297	-15.2	1.18	1.00
Seasonal Rec	34,685	34,685	0	0.0	543	450	-93	-17.1	1.57	1.30
Com/Ind Lo Tier	391,746	391,746	0	0.0	11,186	10,735	-451	-4.0	2.86	2.74
Com/Ind Hi Tier	1,915,333	1,915,333	0	0.0	75,307	68,986	-6,320	-8.4	3.93	3.60
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	182,402	182,402	0	0.0	7,282	6,616	-666	-9.1	3.99	3.63
Ag Hmstd: House	81,782	81,782	0	0.0	992	702	-290	-29.2	1.21	0.86
Ag Hmstd: Land	60,260	60,260	0	0.0	299	271	-28	-9.4	0.50	0.45
Ag NonHmstd	40,486	40,486	0	0.0	480	425	-55	-11.4	1.18	1.05
New Con: Res HS	454,437	454,437	0	0.0	6,568	4,484	-2,084	-31.7	1.45	0.99
New Con: Other	145,272	145,272	0	0.0	4,843	4,281	-562	-11.6	3.33	2.95
Total	15,972,271	15,972,271	0	0.0	269,320	219,759	-49,561	-18.4	1.69	1.38

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	259,331	188,107	-71,224	-27.5	County	26.87	36.05	0.000	0.00
(-) TIF Tax Capacity	19,076	11,221	-7,855	-41.2	City/Town	22.63	36.17	0.007	0.00
(-) FD Contrib Tax Capacity	27,084	15,932	-11,152	-41.2	School District	48.76	24.78	1.244	0.582
(=) Taxable Tax Capacity	213,171	160,954	-52,217	-24.5	Special District	6.57	6.48	0.000	0.00
FD Distrib Tax Capacity	48,805	28,709	-20,096	-41.2	Total	104.84	103.49	1.251	0.589

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,800	90,800	90,800	0.0	927	702	-225	-24.3	1.021	0.773
Res Hmstd: Avg Val	136,100	136,100	136,100	0.0	1,617	1,239	-378	-23.4	1.187	0.910
Res Hmstd: Hi Val	181,400	181,400	181,400	0.0	2,457	1,775	-682	-27.8	1.354	0.978
Res Hmstd: Ex-Hi Val	272,000	272,000	272,000	0.0	4,137	2,847	-1,290	-31.2	1.521	1.046
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	7,924	5,765	-2,159	-27.2	2.641	1.921
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,293	4,108	-185	-4.3	2.861	2.738
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	10,296	9,556	-740	-7.2	3.432	3.185
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	38,312	34,981	-3,331	-8.7	3.831	3.498

WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	10,250,137	10,250,137	0	0.0	134,649	99,210	-35,439	-26.3	1.31	0.97
Res NonHmstd 1Un	337,717	337,717	0	0.0	5,302	3,619	-1,683	-31.7	1.57	1.07
Res NonHmstd 2-3	185,159	185,159	0	0.0	3,305	2,837	-468	-14.2	1.79	1.53
Reg Apartments	276,025	276,025	0	0.0	7,558	5,591	-1,967	-26.0	2.74	2.03
Low-income Apts	82,389	82,389	0	0.0	1,018	872	-146	-14.3	1.24	1.06
Seasonal Rec	81,979	81,979	0	0.0	1,187	1,062	-126	-10.6	1.45	1.30
Com/Ind Lo Tier	217,458	217,458	0	0.0	6,088	5,986	-102	-1.7	2.80	2.75
Com/Ind Hi Tier	1,182,327	1,182,327	0	0.0	45,873	43,321	-2,552	-5.6	3.88	3.66
Publ U: Elec Gen	57,177	57,177	0	0.0	2,110	1,237	-874	-41.4	3.69	2.16
Publ U: Other	194,538	194,538	0	0.0	7,384	7,044	-340	-4.6	3.80	3.62
Ag Hmstd: House	195,058	195,058	0	0.0	2,299	1,577	-722	-31.4	1.18	0.81
Ag Hmstd: Land	117,488	117,488	0	0.0	474	400	-74	-15.7	0.40	0.34
Ag NonHmstd	113,206	113,206	0	0.0	1,240	1,076	-163	-13.2	1.10	0.95
New Con: Res HS	403,406	403,406	0	0.0	5,738	4,059	-1,679	-29.3	1.42	1.01
New Con: Other	221,486	221,486	0	0.0	6,630	5,480	-1,150	-17.3	2.99	2.47
Total	13,915,551	13,915,551	0	0.0	230,854	183,370	-47,484	-20.6	1.66	1.32

Tax Base

Tax Rates

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	224,210	158,869	-65,341	-29.1	23.78	33.47	0.000	0.00	
(-) TIF Tax Capacity	9,398	5,529	-3,870	-41.2	20.95	34.23	0.079	0.08	
(-) FD Contrib Tax Capacity	17,261	10,154	-7,108	-41.2	48.62	24.80	1.680	0.876	
(=) Taxable Tax Capacity	197,551	143,187	-54,364	-27.5	7.19	7.37	0.000	0.00	
FD Distrib Tax Capacity	25,949	15,264	-10,685	-41.2	Total	100.54	99.88	1.759	0.957

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	114,900	114,900	0.0	1,263	989	-274	-21.7	1.099	0.860	
Res Hmstd: Avg Val	172,200	172,200	0.0	2,273	1,667	-606	-26.6	1.319	0.968	
Res Hmstd: Hi Val	229,600	229,600	0.0	3,326	2,347	-979	-29.4	1.448	1.022	
Res Hmstd: Ex-Hi Val	344,500	344,500	0.0	5,434	3,708	-1,726	-31.8	1.577	1.076	
Apartment (Mkt rate)	300,000	300,000	0.0	7,767	5,681	-2,086	-26.9	2.588	1.893	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,241	4,084	-157	-3.7	2.827	2.722	
Comm/Ind: Med Val	300,000	300,000	0.0	10,139	9,481	-658	-6.5	3.379	3.160	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,664	34,668	-2,997	-8.0	3.766	3.466	

DAKOTA COUNTY

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	16,172,278	16,172,278	0	0.0	207,214	155,038	-52,176	-25.2	1.28	0.96
Res NonHmstd 1Un	459,317	459,317	0	0.0	7,232	5,019	-2,212	-30.6	1.57	1.09
Res NonHmstd 2-3	242,081	242,081	0	0.0	4,476	3,906	-570	-12.7	1.85	1.61
Reg Apartments	966,096	966,096	0	0.0	24,638	18,110	-6,528	-26.5	2.55	1.87
Low-income Apts	119,329	119,329	0	0.0	1,414	1,200	-214	-15.1	1.18	1.01
Seasonal Rec	25,776	25,776	0	0.0	456	392	-64	-14.1	1.77	1.52
Com/Ind Lo Tier	417,536	417,536	0	0.0	11,836	11,450	-386	-3.3	2.83	2.74
Com/Ind Hi Tier	2,979,994	2,979,994	0	0.0	117,169	107,851	-9,318	-8.0	3.93	3.62
Publ U: Elec Gen	107,352	107,352	0	0.0	4,274	2,702	-1,573	-36.8	3.98	2.52
Publ U: Other	349,670	349,670	0	0.0	13,790	12,652	-1,139	-8.3	3.94	3.62
Ag Hmstd: House	179,907	179,907	0	0.0	2,203	1,438	-764	-34.7	1.22	0.80
Ag Hmstd: Land	228,200	228,200	0	0.0	1,296	962	-334	-25.8	0.57	0.42
Ag NonHmstd	136,366	136,366	0	0.0	1,546	1,281	-265	-17.1	1.13	0.94
New Con: Res HS	536,975	536,975	0	0.0	7,678	5,428	-2,250	-29.3	1.43	1.01
New Con: Other	256,584	256,584	0	0.0	8,419	7,333	-1,085	-12.9	3.28	2.86
Total	23,177,460	23,177,460	0	0.0	413,641	334,763	-78,878	-19.1	1.78	1.44

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	396,477	278,256	-118,220	-29.8	County	23.57	32.96	0.000	0.00
(-) TIF Tax Capacity	20,071	11,806	-8,264	-41.2	City/Town	24.40	37.66	0.100	0.10
(-) FD Contrib Tax Capacity	44,023	25,896	-18,127	-41.2	School District	47.75	24.17	1.723	0.917
(=) Taxable Tax Capacity	332,383	240,554	-91,829	-27.6	Special District	3.73	4.33	0.000	0.00
FD Distrib Tax Capacity	46,842	27,554	-19,288	-41.2	Total	99.46	99.12	1.823	1.018

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	107,700	107,700		0.0	1,165	902	-263	-22.6	1.081	0.837
Res Hmstd: Avg Val	161,500	161,500		0.0	2,063	1,538	-525	-25.5	1.277	0.952
Res Hmstd: Hi Val	215,300	215,300		0.0	3,044	2,175	-870	-28.6	1.413	1.010
Res Hmstd: Ex-Hi Val	323,000	323,000		0.0	5,008	3,449	-1,559	-31.1	1.550	1.067
Apartment (Mkt rate)	300,000	300,000		0.0	7,708	5,658	-2,050	-26.6	2.569	1.886
Comm/Ind: Lo Val	150,000	150,000		0.0	4,260	4,121	-140	-3.3	2.840	2.747
Comm/Ind: Med Val	300,000	300,000		0.0	10,182	9,564	-618	-6.1	3.394	3.187
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	37,817	34,965	-2,851	-7.5	3.781	3.496

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	7,491,422	7,491,422	0	0.0	111,078	83,579	-27,499	-24.8	1.48	1.12
Res NonHmstd 1Un	219,003	219,003	0	0.0	3,769	2,636	-1,133	-30.1	1.72	1.20
Res NonHmstd 2-3	156,039	156,039	0	0.0	3,163	2,773	-390	-12.3	2.03	1.78
Reg Apartments	112,739	112,739	0	0.0	3,216	2,375	-842	-26.2	2.85	2.11
Low-income Apts	57,097	57,097	0	0.0	756	641	-115	-15.3	1.32	1.12
Seasonal Rec	30,947	30,947	0	0.0	557	463	-93	-16.8	1.80	1.50
Com/Ind Lo Tier	224,265	224,265	0	0.0	6,764	6,393	-372	-5.5	3.02	2.85
Com/Ind Hi Tier	1,050,228	1,050,228	0	0.0	43,251	38,971	-4,280	-9.9	4.12	3.71
Publ U: Elec Gen	17,146	17,146	0	0.0	646	404	-242	-37.5	3.77	2.35
Publ U: Other	101,419	101,419	0	0.0	4,173	3,762	-411	-9.8	4.11	3.71
Ag Hmstd: House	368,903	368,903	0	0.0	4,428	3,050	-1,378	-31.1	1.20	0.83
Ag Hmstd: Land	427,263	427,263	0	0.0	2,171	1,834	-336	-15.5	0.51	0.43
Ag NonHmstd	140,218	140,218	0	0.0	1,644	1,409	-235	-14.3	1.17	1.00
New Con: Res HS	548,660	548,660	0	0.0	8,501	6,134	-2,366	-27.8	1.55	1.12
New Con: Other	181,335	181,335	0	0.0	5,638	4,981	-656	-11.6	3.11	2.75
Total	11,126,683	11,126,683	0	0.0	199,753	159,405	-40,348	-20.2	1.80	1.43

Tax Base

Tax Rates

						Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	176,713	125,293	-51,420	-29.1	County	32.83	45.21	0.000	0.00
(-) TIF Tax Capacity	16,710	9,829	-6,880	-41.2	City/Town	21.11	30.20	0.105	0.10
(-) FD Contrib Tax Capacity	13,907	8,181	-5,727	-41.2	School District	51.24	28.38	1.794	1.147
(=) Taxable Tax Capacity	146,096	107,283	-38,813	-26.6	Special District	3.68	4.70	0.000	0.00
FD Distrib Tax Capacity	17,613	10,361	-7,253	-41.2	Total	108.87	108.50	1.898	1.256

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	113,800	113,800		0.0	1,401	1,108	-293	-20.9	1.230	0.973
Res Hmstd: Avg Val	170,700	170,700		0.0	2,463	1,848	-615	-25.0	1.442	1.082
Res Hmstd: Hi Val	227,500	227,500		0.0	3,591	2,586	-1,005	-28.0	1.578	1.136
Res Hmstd: Ex-Hi Val	341,400	341,400		0.0	5,853	4,068	-1,786	-30.5	1.714	1.191
Apartment (Mkt rate)	300,000	300,000		0.0	8,408	6,235	-2,173	-25.8	2.802	2.078
Comm/Ind: Lo Val	150,000	150,000		0.0	4,455	4,243	-211	-4.7	2.969	2.828
Comm/Ind: Med Val	300,000	300,000		0.0	10,647	9,838	-809	-7.6	3.548	3.279
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	39,544	35,948	-3,597	-9.1	3.954	3.594

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	10,252,914	10,252,914	0	0.0	145,312	120,303	-25,009	-17.2	1.42	1.17
Res NonHmstd 1Un	223,193	223,193	0	0.0	4,008	3,003	-1,005	-25.1	1.80	1.35
Res NonHmstd 2-3	124,038	124,038	0	0.0	2,634	2,435	-198	-7.5	2.12	1.96
Reg Apartments	586,666	586,666	0	0.0	17,333	13,764	-3,569	-20.6	2.95	2.35
Low-income Apts	185,746	185,746	0	0.0	2,506	2,296	-211	-8.4	1.35	1.24
Seasonal Rec	10,456	10,456	0	0.0	211	212	2	0.9	2.01	2.03
Com/Ind Lo Tier	274,543	274,543	0	0.0	8,546	8,193	-353	-4.1	3.11	2.98
Com/Ind Hi Tier	2,145,537	2,145,537	0	0.0	93,584	85,538	-8,047	-8.6	4.36	3.99
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	165,432	165,432	0	0.0	7,176	6,548	-629	-8.8	4.34	3.96
Ag Hmstd: House	58,624	58,624	0	0.0	885	666	-220	-24.8	1.51	1.14
Ag Hmstd: Land	59,010	59,010	0	0.0	353	336	-17	-4.8	0.60	0.57
Ag NonHmstd	57,935	57,935	0	0.0	818	739	-80	-9.7	1.41	1.27
New Con: Res HS	355,653	355,653	0	0.0	5,929	4,412	-1,517	-25.6	1.67	1.24
New Con: Other	211,479	211,479	0	0.0	8,314	7,347	-967	-11.6	3.93	3.47
Total	14,711,226	14,711,226	0	0.0	297,610	255,792	-41,819	-14.1	2.02	1.74

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	249,786	178,227	-71,559	-28.6	County	35.23	50.07	0.000	0.00
(-) TIF Tax Capacity	30,081	17,695	-12,386	-41.2	City/Town	25.36	41.79	0.147	0.14
(-) FD Contrib Tax Capacity	29,779	17,517	-12,262	-41.2	School District	48.60	25.10	1.586	0.869
(=) Taxable Tax Capacity	189,927	143,016	-46,911	-24.7	Special District	8.14	7.87	0.000	0.00
FD Distrib Tax Capacity	39,047	22,969	-16,078	-41.2	Total	117.33	124.83	1.733	1.017

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	92,400	92,400	0.0	1,126	958	-167	-14.9	1.218	1.037
Res Hmstd: Avg Val	138,600	138,600	0.0	1,954	1,623	-330	-16.9	1.409	1.171
Res Hmstd: Hi Val	184,700	184,700	0.0	2,926	2,287	-639	-21.8	1.584	1.238
Res Hmstd: Ex-Hi Val	277,300	277,300	0.0	4,879	3,621	-1,259	-25.8	1.759	1.305
Apartment (Mkt rate)	300,000	300,000	0.0	8,968	7,046	-1,922	-21.4	2.989	2.348
Comm/Ind: Lo Val	150,000	150,000	0.0	4,674	4,504	-170	-3.6	3.115	3.002
Comm/Ind: Med Val	300,000	300,000	0.0	11,186	10,459	-728	-6.5	3.728	3.486
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,579	38,247	-3,332	-8.0	4.157	3.824

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	13,131,231	13,131,231	0	0.0	189,332	152,706	-36,625	-19.3	1.44	1.16
Res NonHmstd 1Un	409,284	409,284	0	0.0	7,026	5,233	-1,793	-25.5	1.72	1.28
Res NonHmstd 2-3	137,370	137,370	0	0.0	2,725	2,543	-182	-6.7	1.98	1.85
Reg Apartments	1,373,153	1,373,153	0	0.0	38,552	30,149	-8,403	-21.8	2.81	2.20
Low-income Apts	177,900	177,900	0	0.0	2,289	2,081	-208	-9.1	1.29	1.17
Seasonal Rec	5,817	5,817	0	0.0	104	88	-16	-15.5	1.78	1.51
Com/Ind Lo Tier	342,127	342,127	0	0.0	10,206	10,027	-179	-1.8	2.98	2.93
Com/Ind Hi Tier	5,483,188	5,483,188	0	0.0	225,229	208,690	-16,539	-7.3	4.11	3.81
Publ U: Elec Gen	732	732	0	0.0	30	20	-10	-33.9	4.11	2.72
Publ U: Other	144,425	144,425	0	0.0	5,930	5,507	-423	-7.1	4.11	3.81
Ag Hmstd: House	489	489	0	0.0	8	6	-2	-26.6	1.56	1.15
Ag Hmstd: Land	160	160	0	0.0	1	1	0	11.6	0.36	0.40
Ag NonHmstd	42	42	0	0.0	1	0	0	-10.6	1.22	1.09
New Con: Res HS	92,215	92,215	0	0.0	1,418	1,101	-317	-22.4	1.54	1.19
New Con: Other	218,974	218,974	0	0.0	8,166	7,463	-704	-8.6	3.73	3.41
Total	21,517,106	21,517,106	0	0.0	491,016	425,615	-65,401	-13.3	2.28	1.98

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	426,671	287,246	-139,425	-32.7	County	35.23	50.07	0.000	0.00
(-) TIF Tax Capacity	40,475	23,809	-16,666	-41.2	City/Town	20.28	34.71	0.034	0.03
(-) FD Contrib Tax Capacity	60,452	35,560	-24,892	-41.2	School District	42.56	17.12	2.064	1.725
(=) Taxable Tax Capacity	325,744	227,877	-97,867	-30.0	Special District	9.18	8.50	0.000	0.00
FD Distrib Tax Capacity	26,806	15,768	-11,038	-41.2	Total	107.24	110.40	2.098	1.759

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	114,800	114,800	0.0	1,392	1,200	-192	-13.8	1.212	1.045
Res Hmstd: Avg Val	172,100	172,100	0.0	2,487	1,985	-501	-20.2	1.444	1.153
Res Hmstd: Hi Val	229,500	229,500	0.0	3,623	2,771	-851	-23.5	1.578	1.207
Res Hmstd: Ex-Hi Val	344,300	344,300	0.0	5,895	4,344	-1,551	-26.3	1.712	1.261
Apartment (Mkt rate)	300,000	300,000	0.0	8,351	6,489	-1,862	-22.3	2.783	2.163
Comm/Ind: Lo Val	150,000	150,000	0.0	4,453	4,362	-91	-2.0	2.968	2.908
Comm/Ind: Med Val	300,000	300,000	0.0	10,630	10,091	-539	-5.1	3.543	3.363
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,458	36,824	-2,633	-6.7	3.945	3.682

SOUTHWEST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	16,355,015	16,355,015	0	0.0	253,719	194,902	-58,817	-23.2	1.55	1.19
Res NonHmstd 1Un	681,539	681,539	0	0.0	12,185	8,467	-3,718	-30.5	1.79	1.24
Res NonHmstd 2-3	228,174	228,174	0	0.0	4,527	4,136	-392	-8.6	1.98	1.81
Reg Apartments	1,007,556	1,007,556	0	0.0	27,375	20,954	-6,421	-23.5	2.72	2.08
Low-income Apts	78,762	78,762	0	0.0	1,008	892	-116	-11.5	1.28	1.13
Seasonal Rec	74,184	74,184	0	0.0	1,352	1,244	-108	-8.0	1.82	1.68
Com/Ind Lo Tier	301,713	301,713	0	0.0	8,955	8,781	-174	-1.9	2.97	2.91
Com/Ind Hi Tier	4,319,973	4,319,973	0	0.0	177,955	165,000	-12,956	-7.3	4.12	3.82
Publ U: Elec Gen	374	374	0	0.0	16	10	-6	-35.4	4.34	2.80
Publ U: Other	173,248	173,248	0	0.0	7,116	6,597	-519	-7.3	4.11	3.81
Ag Hmstd: House	56,174	56,174	0	0.0	815	613	-202	-24.8	1.45	1.09
Ag Hmstd: Land	40,338	40,338	0	0.0	208	199	-9	-4.2	0.52	0.49
Ag NonHmstd	50,484	50,484	0	0.0	606	540	-66	-10.9	1.20	1.07
New Con: Res HS	340,766	340,766	0	0.0	5,154	3,986	-1,168	-22.7	1.51	1.17
New Con: Other	302,553	302,553	0	0.0	10,809	9,643	-1,166	-10.8	3.57	3.19
Total	24,010,853	24,010,853	0	0.0	511,801	425,963	-85,838	-16.8	2.13	1.77

Tax Base	Tax Rates				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	448,013	300,581	-147,431	-32.9	County	35.23	50.07	0.000	0.00
(-) TIF Tax Capacity	9,084	5,344	-3,741	-41.2	City/Town	18.14	28.30	0.053	0.05
(-) FD Contrib Tax Capacity	58,266	34,274	-23,992	-41.2	School District	43.45	19.40	2.225	1.823
(=) Taxable Tax Capacity	380,662	260,964	-119,699	-31.4	Special District	7.54	8.09	0.000	0.00
FD Distrib Tax Capacity	19,789	11,641	-8,148	-41.2	Total	104.35	105.86	2.277	1.876

Tax Burdens on Hypothetical Properties	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	155,700	155,700	0.0	2,130	1,708	-422	-19.8	1.367	1.097
Res Hmstd: Avg Val	233,500	233,500	0.0	3,647	2,748	-899	-24.7	1.561	1.176
Res Hmstd: Hi Val	311,300	311,300	0.0	5,163	3,787	-1,376	-26.7	1.658	1.216
Res Hmstd: Ex-Hi Val	467,000	467,000	0.0	8,199	5,820	-2,379	-29.0	1.755	1.246
Apartment (Mkt rate)	300,000	300,000	0.0	8,196	6,279	-1,917	-23.4	2.732	2.093
Comm/Ind: Lo Val	150,000	150,000	0.0	4,462	4,369	-93	-2.1	2.974	2.912
Comm/Ind: Med Val	300,000	300,000	0.0	10,642	10,101	-540	-5.1	3.547	3.367
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,479	36,851	-2,628	-6.7	3.947	3.685

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	9,848,090	9,848,090	0	0.0	135,944	104,928	-31,016	-22.8	1.38	1.07
Res NonHmstd 1Un	230,515	230,515	0	0.0	3,907	2,791	-1,115	-28.6	1.69	1.21
Res NonHmstd 2-3	129,876	129,876	0	0.0	2,572	2,248	-324	-12.6	1.98	1.73
Reg Apartments	583,467	583,467	0	0.0	16,636	12,538	-4,098	-24.6	2.85	2.15
Low-income Apts	146,706	146,706	0	0.0	1,910	1,638	-273	-14.3	1.30	1.12
Seasonal Rec	8,464	8,464	0	0.0	153	126	-27	-17.4	1.81	1.49
Com/Ind Lo Tier	292,185	292,185	0	0.0	8,806	8,433	-374	-4.2	3.01	2.89
Com/Ind Hi Tier	2,843,004	2,843,004	0	0.0	118,862	107,970	-10,892	-9.2	4.18	3.80
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	164,218	164,218	0	0.0	6,860	6,191	-669	-9.7	4.18	3.77
Ag Hmstd: House	1,767	1,767	0	0.0	24	18	-6	-24.8	1.33	1.00
Ag Hmstd: Land	813	813	0	0.0	4	3	0	-5.1	0.45	0.43
Ag NonHmstd	10,695	10,695	0	0.0	128	101	-27	-21.3	1.20	0.94
New Con: Res HS	124,675	124,675	0	0.0	1,899	1,368	-531	-28.0	1.52	1.10
New Con: Other	94,438	94,438	0	0.0	3,212	2,786	-426	-13.3	3.40	2.95
Total	14,478,913	14,478,913	0	0.0	300,917	251,139	-49,778	-16.5	2.08	1.73

Tax Base

Tax Rates

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	263,459	182,373	-81,086	-30.8	38.72	53.38	0.000	0.00	
(-) TIF Tax Capacity	23,105	13,591	-9,514	-41.2	16.47	28.77	0.045	0.04	
(-) FD Contrib Tax Capacity	35,314	20,773	-14,541	-41.2	46.06	20.42	2.022	1.439	
(=) Taxable Tax Capacity	205,040	148,009	-57,031	-27.8	7.03	4.95	0.000	0.00	
FD Distrib Tax Capacity	32,277	18,986	-13,291	-41.2	Total	108.28	107.51	2.067	1.484

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	102,100	102,100	102,100	0.0	1,191	969	-223	-18.7	1.166	0.948
Res Hmstd: Avg Val	152,900	152,900	152,900	0.0	2,123	1,636	-487	-22.9	1.388	1.069
Res Hmstd: Hi Val	203,700	203,700	203,700	0.0	3,136	2,303	-832	-26.5	1.539	1.130
Res Hmstd: Ex-Hi Val	305,700	305,700	305,700	0.0	5,169	3,643	-1,526	-29.5	1.690	1.191
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	8,416	6,251	-2,166	-25.7	2.805	2.083
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,496	4,300	-195	-4.3	2.997	2.866
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	10,735	9,960	-775	-7.2	3.578	3.320
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	39,852	36,372	-3,481	-8.7	3.985	3.637

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	10,127,495	10,127,495	0	0.0	162,005	128,833	-33,172	-20.5	1.60	1.27
Res NonHmstd 1Un	662,955	662,955	0	0.0	12,914	9,725	-3,189	-24.7	1.95	1.47
Res NonHmstd 2-3	518,580	518,580	0	0.0	12,194	10,941	-1,253	-10.3	2.35	2.11
Reg Apartments	1,650,596	1,650,596	0	0.0	55,276	41,765	-13,511	-24.4	3.35	2.53
Low-income Apts	362,074	362,074	0	0.0	5,492	4,780	-712	-13.0	1.52	1.32
Seasonal Rec	122	122	0	0.0	2	2	0	-12.2	1.78	1.56
Com/Ind Lo Tier	537,649	537,649	0	0.0	18,089	16,629	-1,460	-8.1	3.36	3.09
Com/Ind Hi Tier	5,278,843	5,278,843	0	0.0	245,005	215,270	-29,734	-12.1	4.64	4.08
Publ U: Elec Gen	75,919	75,919	0	0.0	3,553	2,214	-1,338	-37.7	4.68	2.92
Publ U: Other	255,321	255,321	0	0.0	11,922	10,393	-1,530	-12.8	4.67	4.07
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHmstd	435	435	0	0.0	7	6	-1	-14.0	1.55	1.33
New Con: Res HS	76,235	76,235	0	0.0	1,419	1,026	-393	-27.7	1.86	1.35
New Con: Other	302,216	302,216	0	0.0	12,935	11,236	-1,699	-13.1	4.28	3.72
Total	19,848,438	19,848,438	0	0.0	540,813	452,820	-87,992	-16.3	2.72	2.28

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	398,961	275,637	-123,324	-30.9	County	31.60	44.92	0.000	0.00
(-) TIF Tax Capacity	60,126	35,368	-24,758	-41.2	City/Town	41.60	56.19	0.630	0.63
(-) FD Contrib Tax Capacity	53,147	31,263	-21,884	-41.2	School District	49.60	25.12	1.451	0.744
(=) Taxable Tax Capacity	285,688	209,005	-76,682	-26.8	Special District	8.06	6.70	0.000	0.00
FD Distrib Tax Capacity	53,125	31,250	-21,875	-41.2	Total	130.86	132.93	2.081	1.376

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	81,000	81,000	0.0	1,056	889	-167	-15.8	1.303	1.097	
Res Hmstd: Avg Val	121,500	121,500	0.0	1,844	1,519	-325	-17.6	1.517	1.250	
Res Hmstd: Hi Val	161,900	161,900	0.0	2,796	2,148	-648	-23.2	1.727	1.326	
Res Hmstd: Ex-Hi Val	243,100	243,100	0.0	4,719	3,412	-1,306	-27.7	1.941	1.403	
Apartment (Mkt rate)	300,000	300,000	0.0	10,047	7,591	-2,456	-24.4	3.348	2.530	
Comm/Ind: Lo Val	150,000	150,000	0.0	5,047	4,639	-407	-8.1	3.364	3.092	
Comm/Ind: Med Val	300,000	300,000	0.0	12,066	10,756	-1,310	-10.9	4.021	3.585	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	44,823	39,302	-5,521	-12.3	4.482	3.930	

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	6,874,735	6,874,735	0	0.0	90,054	70,104	-19,950	-22.2	1.31	1.02
Res NonHmstd 1Un	232,226	232,226	0	0.0	3,878	2,905	-972	-25.1	1.67	1.25
Res NonHmstd 2-3	200,294	200,294	0	0.0	4,255	3,746	-509	-12.0	2.12	1.87
Reg Apartments	754,220	754,220	0	0.0	23,164	16,986	-6,178	-26.7	3.07	2.25
Low-income Apts	238,632	238,632	0	0.0	3,137	2,687	-450	-14.3	1.31	1.13
Seasonal Rec	1,116	1,116	0	0.0	20	18	-2	-10.0	1.83	1.65
Com/Ind Lo Tier	363,826	363,826	0	0.0	11,326	10,373	-953	-8.4	3.11	2.85
Com/Ind Hi Tier	2,267,401	2,267,401	0	0.0	98,469	86,195	-12,274	-12.5	4.34	3.80
Publ U: Elec Gen	37,802	37,802	0	0.0	1,658	998	-660	-39.8	4.39	2.64
Publ U: Other	163,924	163,924	0	0.0	7,181	6,226	-955	-13.3	4.38	3.80
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	64	64	0	0.0	0	0	0	27.3	0.38	0.49
Ag NonHmstd	499	499	0	0.0	7	6	0	-5.9	1.33	1.25
New Con: Res HS	40,381	40,381	0	0.0	661	454	-206	-31.2	1.64	1.12
New Con: Other	56,758	56,758	0	0.0	2,313	2,022	-292	-12.6	4.08	3.56
Total	11,231,877	11,231,877	0	0.0	246,121	202,720	-43,401	-17.6	2.19	1.80

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	203,393	146,096	-57,296	-28.2	County	35.17	48.49		0.000	0.00
(-) TIF Tax Capacity	19,004	11,179	-7,825	-41.2	City/Town	29.25	38.75		0.000	0.00
(-) FD Contrib Tax Capacity	20,485	12,050	-8,435	-41.2	School District	53.32	31.83		0.597	0.000
(=) Taxable Tax Capacity	163,903	122,867	-41,036	-25.0	Special District	7.74	6.04		0.000	0.00
FD Distrib Tax Capacity	49,112	28,890	-20,223	-41.2	Total	125.48	125.11		0.597	0.000

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	72,700	72,700	0.0	767	619	-148	-19.3	1.055	0.851	
Res Hmstd: Avg Val	109,000	109,000	0.0	1,364	1,089	-274	-20.1	1.251	0.999	
Res Hmstd: Hi Val	145,300	145,300	0.0	2,085	1,576	-509	-24.4	1.435	1.084	
Res Hmstd: Ex-Hi Val	217,900	217,900	0.0	3,632	2,550	-1,082	-29.8	1.666	1.170	
Apartment (Mkt rate)	300,000	300,000	0.0	9,214	6,756	-2,458	-26.7	3.071	2.252	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,669	4,277	-393	-8.4	3.112	2.851	
Comm/Ind: Med Val	300,000	300,000	0.0	11,247	9,979	-1,268	-11.3	3.749	3.326	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,944	36,589	-5,354	-12.8	4.194	3.658	

Baseline Legal Class Report

Lclass	Description	Txbl Market Value	Net Tax Capacity	Net Tax
162	Farm 1b Hmstd HGA: <32K	11,259	51	51
163	Ag Hmstd HGA: <72K	5,535,736	55,357	54,082
164	Ag Hmstd HGA: 72K-76K	152,065	1,521	1,454
165	Ag Hmstd HGA: 76K-115K	914,827	15,095	13,563
166	Ag Hmstd HGA: >115K	699,024	11,534	12,966
167	Farm 1b Hmstd land <32K	1,170	4	4
168	Ag Hmstd <72K: <320 Acres	6,303,840	22,063	22,459
169	Ag Hmstd <72K: >320 Acres	5,837	20	21
170	Ag Hmstd 72K-76K: <320 Acres	255,985	896	900
171	Ag Hmstd 72K-76K: >320 Acres	2,134	7	8
172	Ag Hmstd 76K-115K: <320 Acres	2,181,517	7,635	7,621
173	Ag Hmstd 76K-115K: >320 Acres	49,691	174	191
174	Ag Hmstd 115K-600K: <320 Acres	7,937,725	63,502	61,185
175	Ag Hmstd 115K-600K: >320 Acres	1,740,528	13,924	14,411
176	Ag Hmstd >600K: <320 Acres	96,636	1,160	1,076
177	Ag Hmstd >600K: >320 Acres	1,874,359	22,492	21,434
179	Ag Non-homestead	9,435,757	113,229	111,599
180	Migrant Housing: <76K	802	8	9
181	Migrant Housing: 76K - 115K	84	1	2
186	Timberlands	557,379	6,689	6,947
187	Non-comm seasonal-rec-res: <72K	5,823,548	69,883	79,928
188	Non-comm seasonal-rec-res: 72K-76K	143,295	1,720	1,886
189	Non-comm seasonal-rec-res: >76K	2,198,846	36,281	37,176
192	Res 1b Hmstd <32K	193,562	871	945
193	Res Hmstd: <72K	91,286,206	912,862	956,149
194	Res Hmstd: 72K-76K	4,109,968	41,100	42,339
195	Res Hmstd: 76K - 115K	31,288,092	516,254	493,403
196	Res Hmstd: > 115K	37,550,613	619,585	738,911
198	Res Non-hmstd 1 unit: <76K	4,397,372	52,768	69,348
199	Res Non-hmstd 1 unit: 76K - 115K	786,654	12,980	15,872
200	Res Non-hmstd 1 unit: >115K	1,179,143	19,456	23,231
202	Res Non-hmstd 2-3 units	2,753,945	45,440	57,774
205	Regular apartments (4a)	9,199,988	220,800	270,815
206	Sm city apartment	168,905	3,631	5,519
207	Low income apartments (4d)	2,392,719	23,927	32,814
208	Non-prof student housing/Comm Serv	25,854	427	590
209	Student housing	17,145	206	298
210	Manufactured home park land	382,954	6,319	7,725
212	Comm seasonal-rec-res: 1c <32K	43,383	434	508
213	Comm seasonal-rec-res: 1c >32K	235,934	2,359	2,580
214	Comm seasonal-rec-res: 4c	210,876	3,479	3,758
215	Qualifying golf courses	145,001	2,393	2,727
216	Metro Non-profit Indoor Rec	435	7	7
218	Commercial pref: <100K	4,792,338	115,016	151,813
219	Commercial pref: 100K - 150K	1,389,085	33,338	42,994
220	Commercial pref: 150K - 250K	2,162,285	73,518	92,459
221	Commercial: >250K	22,316,127	758,748	948,018
222	Comm competitive zone: <50K	100	2	2
223	Comm competitive zone: 50K - 150K	200	5	5
224	Comm competitive zone: >150K	275	9	6
225	Comm border city: <100K	28,355	681	656

House Research Dept.

Simulation	1W4	Baseline:	Proj Pay 2002: Previous Law (Rev 7/24)	Page 33
07/25/2001	2:51 PM	Alternative:	Proj Pay 2002: Final Tax & K-12 Bills (Rev 7/25)	(all figures in \$000s)
226	Comm border city: 100K - 150K	8,114	195	187
227	Comm border city: 150K - 250K	12,442	423	286
228	Comm border city: >250K	37,715	1,282	867
229	Comm transit zone: <100K	4,772	115	149
230	Comm transit zone: 100K-150K	2,495	60	78
231	Comm transit zone struct:150K-250K	7,023	209	283
232	Comm transit zone struct: >250K	464,736	13,826	18,752
233	Comm transit zone exist: 150K-250K	3,610	123	157
234	Comm transit zone exist: >250K	111,772	3,800	4,885
237	Industrial pref: <100K	798,784	19,171	25,000
238	Industrial pref: 100K-150K	339,087	8,138	10,562
239	Industrial pref: 150K-250K	655,581	22,290	28,421
240	Industrial pref: >250K	9,199,229	312,774	389,451
244	Ind border city: <100K	1,015	24	23
245	Ind border city: 100K-150K	352	8	8
246	Ind border city: 150K-250K	1,230	42	28
247	Ind border city: >250K	30,793	1,047	708
248	Ind Transit Zone: <100K	3,670	88	114
249	Ind Transit Zone: 100K-150K	1,847	44	58
250	Ind Transit Zone Struct: 150K-250K	5,135	153	208
251	Ind Transit Zone Struct: >250K	95,466	2,840	3,712
252	Ind Transit Zone exist: 150K-250K	2,840	97	125
253	Ind Transit Zone exist: >250K	27,848	947	1,221
256	Publ Util: land & bldgs <100K	61,020	1,464	1,839
257	Publ Util: land & bldgs: 100K-150K	14,817	356	449
258	Publ Util: land & bldgs >150K	688,842	23,421	28,640
259.1	Publ Util: machinery (exc generat)	862,733	29,333	34,459
259.2	Publ Util: Electric Generat Mach	1,578,285	53,662	65,457
261	Railroad <100K	17,765	426	548
262	Railroad: 100K-150K	7,626	183	232
263	Railroad >150K	491,825	16,722	20,992
265	Mineral	3,666	125	189
266	Misc class 5	301	10	15
269	Personal: 3f	11,362	114	148
270	Non-comm aircraft hangars	22,731	375	457
271.1	Pers: It31 tools&mach excl elec gen	113,070	3,844	4,834
271.2	Pers: It31 electric generation mach	16,016	545	495
272	Pers: Item 32 struct/leased land	111,070	1,833	2,265
273	Pers: Item 33 ag real estate	8,823	106	142
275.1	Pers: Item 41 struct excl elec gen	347,060	11,800	10,504
275.2	Pers: It41 electric generation mach	13,639	464	479
276	Pers: Item 41 EZ <100K	526	13	12
277	Pers: Item 41 EZ: 100K-150K	103	2	2
278	Pers: Item 41 EZ >150K	619	21	14
281	Pers: Item 41 TZ: >150K	1,700	51	65
282	Pers: Item 42 struct/RR land	39,458	1,342	1,949
289	Pers: Item 43 leased real estate	236,590	8,044	7,818
290	Pers: Item 44 electric util trans lines	1,389,216	47,233	59,167
291	Pers: Item 44 electric util distri lines	147,864	5,027	6,557
292	Pers: Item 45 syst/gas utils	1,521,677	51,737	61,135
293	Pers: Item 46 syst/water utils	1,336	45	58
294	Pers: Item 48 misc	48,282	1,642	1,977
1162	NewCon: Farm 1b Hmstd HGA: <32K	5	0	0
1163	NewCon: Ag Hmstd HGA: <72K	1,734	17	15
1164	NewCon: Ag Hmstd HGA: 72K-76K	115	1	1

Simulation	1W4	Baseline:	Proj Pay 2002: Previous Law (Rev 7/24)		Page 34
07/25/2001	2:51 PM	Alternative:	Proj Pay 2002: Final Tax & K-12 Bills (Rev 7/25)		(all figures in \$000s)
1165	NewCon: Ag Hmstd HGA: 76K-115K		1,096	18	14
1166	NewCon: Ag Hmstd HGA: >115K		1,342	22	23
1167	NewCon: Farm 1b Hmstd land <32K		1	0	0
1168	NewCon: Ag Hmstd <72K: <320 Acres		4,622	16	16
1169	NewCon: Ag Hmstd <72K: >320 Acres		1	0	0
1170	NewCon: Ag Hmstd 72K-76K: <320		140	0	0
1171	NewCon: Ag Hmstd 72K-76K: >320		0	0	0
1172	NewCon: Ag Hmstd 76K-115K: <320		1,069	4	4
1173	NewCon: Ag Hmstd 76K-115K: >320		20	0	0
1174	NewCon: Ag Hmstd 115K-600K: <320		4,762	38	37
1175	NewCon: Ag Hmstd 115K-600K: >320		1,388	11	11
1176	NewCon: Ag Hmstd >600K: <320 Acres		168	2	2
1177	NewCon: Ag Hmstd >600K: >320 Acres		1,372	16	17
1179	NewCon: Ag Non-homestead		6,147	74	75
1187	NewCon: NonComm seas-rec-res: <72K		111,203	1,334	1,561
1188	NewCon: NonCom seas-rec-res: 72K-76K		5,425	65	75
1189	NewCon: NonCom seas-rec-res: >76K		109,819	1,812	1,933
1193	NewCon: Res Hmstd: <72K		2,044,241	20,442	20,851
1194	NewCon: Res Hmstd: 72K-76K		113,569	1,136	1,158
1195	NewCon: Res Hmstd: 76K - 115K		1,107,297	18,270	17,588
1196	NewCon: Res Hmstd: >115K		1,398,948	23,083	27,595
1198	NewCon: Res Non-hmstd 1 unit: <76K		181,539	2,178	2,834
1199	NewCon: Res NonHmstd 1un: 76K -		88,108	1,454	1,762
1200	NewCon: Res Non-hmstd 1 unit: >115K		181,605	2,996	3,533
1202	NewCon: Res Non-hmstd 2-3 units		131,372	2,168	2,623
1205	NewCon: Regular apartments (4a)		276,131	6,627	7,846
1206	NewCon: Sm city apartment	Alternative Legal Class Report		20,710	445
1207	NewCon: Low income apartments (4d)		30,922	309	426
1208	NewCon: NonProf student hous/Comm		45	1	1
1209	NewCon: Student housing		3	0	0
1212	NewCon: Comm seas-rec-res: 1c <32K		512	5	6
1213	NewCon: Comm seas-rec-res: 1c >32K		3,035	30	33
1214	NewCon: Comm seas-rec-res: 4c		3,034	50	54
1218	NewCon: Commercial pref: <100K		110,022	2,641	3,403
1219	NewCon: Commercial pref: 100K - 150K		50,021	1,200	1,564
1220	NewCon: Commercial pref: 150K - 250K		87,430	2,973	3,772
1221	NewCon: Commercial: >250K		1,170,741	39,805	49,618
1222	NewCon: Comm competitive zone: <50K		2	0	0
1223	NewCon: Comm comp zone: 50K - 150K		3	0	0
1224	NewCon: Comm competitive zone:		9	0	0
1225	NewCon: Comm border city: <100K		503	12	12
1226	NewCon: Comm border city: 100K -		119	3	3
1227	NewCon: Comm border city: 150K -		73	2	2
1228	NewCon: Comm border city: >250K		4,726	161	109
1229	NewCon: Comm transit zone: <100K		11	0	0
1230	NewCon: Comm transit zone:		38	1	1
1231	NewCon: Comm transit zone: 150K-250K		542	16	22
1232	NewCon: Comm transit zone struct:		19,742	587	804
1234	NewCon: Comm transit zone exist:		2,644	90	116
1237	NewCon: Industrial pref: <100K		20,217	485	541
1238	NewCon: Industrial pref: 100K-150K		10,627	255	288
1239	NewCon: Industrial pref: 150K-250K		18,903	643	715
1240	NewCon: Industrial pref: >250K		460,403	15,654	19,180
1248	NewCon: Ind Transit Zone: <100K		7	0	0
1249	NewCon: Ind Transit Zone: 100K-150K		30	1	1

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 (all figures in \$000s)

1250	NewCon: Ind Transit Zone: 150K-250K	33	1	1
1251	NewCon: Ind Transit Zone Struct: >250K	5,974	178	225
1292	NewCon: Pers: Item 45 syst/gas utils	63,469	2,158	2,263

Baseline State Totals 290,410,927 4,706,988 5,379,865

Lclass	Description	Txbl Market Value	Net Tax Capacity	Net Tax
162	Farm 1b Hmstd HGA: <32K	11,259	51	38
163	Ag Hmstd HGA: <72K	5,535,736	55,357	39,676
164	Ag Hmstd HGA: 72K-76K	152,065	1,521	1,054
165	Ag Hmstd HGA: 76K-115K	914,827	9,148	10,689
166	Ag Hmstd HGA: >115K	699,024	6,990	8,011
167	Farm 1b Hmstd land <32K	1,170	5	4
168	Ag Hmstd <72K: <320 Acres	6,303,840	34,671	24,271
169	Ag Hmstd <72K: >320 Acres	5,837	32	25
170	Ag Hmstd 72K-76K: <320 Acres	255,985	1,408	954
171	Ag Hmstd 72K-76K: >320 Acres	2,134	12	9
172	Ag Hmstd 76K-115K: <320 Acres	2,181,517	11,998	7,990
173	Ag Hmstd 76K-115K: >320 Acres	49,691	273	223
174	Ag Hmstd 115K-600K: <320 Acres	7,937,725	43,657	42,649
175	Ag Hmstd 115K-600K: >320 Acres	1,740,528	9,573	10,113
176	Ag Hmstd >600K: <320 Acres	96,636	966	892
177	Ag Hmstd >600K: >320 Acres	1,874,359	18,744	17,795
179	Ag Non-homestead	9,435,757	94,358	93,365
180	Migrant Housing: <76K	802	8	8
181	Migrant Housing: 76K - 115K	84	1	1
186	Timberlands	557,379	5,574	6,373
187	Non-comm seasonal-rec-res: <72K	5,823,548	58,235	71,366
188	Non-comm seasonal-rec-res: 72K-76K	143,295	1,433	1,683
189.1	Non-comm seasonal-rec-res: 76K - 200K	1,774,333	17,743	26,287
189.21	Non-comm seasonal-rec-res: 200K-500K	367,244	3,672	5,199
189.22	Non-comm seasonal-rec-res: >500K	57,269	716	991
192	Res 1b Hmstd <32K	193,562	871	802
193	Res Hmstd: <72K	91,286,206	912,862	836,452
194	Res Hmstd: 72K-76K	4,109,968	41,100	37,630
195	Res Hmstd: 76K - 115K	31,288,092	312,881	377,207
196.1	Res Hmstd: 115K - 125K	5,741,094	57,411	69,094
196.21	Res Hmstd: 125K - 200K	20,474,449	204,744	244,631
196.221	Res Hmstd: 200K-500K	9,477,286	94,773	113,877
196.222	Res Hmstd: > 500K	1,857,785	23,222	27,420
198	Res Non-hmstd 1 unit: <76K	4,397,372	43,974	54,805
199	Res Non-hmstd 1 unit: 76K - 115K	786,654	7,867	9,579
200	Res Non-hmstd 1 unit: >115K	1,179,143	11,791	14,232
202	Res Non-hmstd 2-3 units	2,753,945	41,309	50,531
205	Regular apartments (4a)	9,199,988	165,600	203,152
206	Sm city apartment	168,905	3,040	4,319
207	Low income apartments (4d)	2,392,719	21,534	28,057
208	Non-prof student housing/Comm Serv	25,854	388	522
209	Student housing	17,145	171	224
210	Manufactured home park land	382,954	5,744	6,659
212	Comm seasonal-rec-res: 1c <32K	43,383	434	451

House Research Dept.

Simulation	1W4	Baseline:	Proj Pay 2002: Previous Law (Rev 7/24)	Page 36	
07/25/2001	2:51 PM	Alternative:	Proj Pay 2002: Final Tax & K-12 Bills (Rev 7/25)	(all figures in \$000s)	
213	Comm seasonal-rec-res: 1c >32K		235,934	2,359	2,251
214	Comm seasonal-rec-res: 4c		210,876	2,109	3,298
215	Qualifying golf courses		145,001	1,813	1,934
216	Metro Non-profit Indoor Rec		435	5	5
218	Commercial pref: <100K		4,792,338	71,885	135,532
219	Commercial pref: 100K - 150K		1,389,085	20,836	39,126
220	Commercial pref: 150K - 250K		2,162,285	43,246	80,503
221	Commercial: >250K		22,316,127	446,323	847,646
222	Comm competitive zone: <50K		100	1	2
223	Comm competitive zone: 50K - 150K		200	3	5
224	Comm competitive zone: >150K		275	6	6
225	Comm border city: <100K		28,355	425	654
226	Comm border city: 100K - 150K		8,114	122	187
227	Comm border city: 150K - 250K		12,442	249	286
228	Comm border city: >250K		37,715	754	867
229	Comm transit zone: <100K		4,772	72	137
230	Comm transit zone: 100K-150K		2,495	37	72
231	Comm transit zone struct:150K-250K		7,023	140	282
232	Comm transit zone struct: >250K		464,736	9,295	18,571
233	Comm transit zone exist: 150K-250K		3,610	72	138
234	Comm transit zone exist: >250K		111,772	2,235	4,256
237	Industrial pref: <100K		798,784	11,982	22,983
238	Industrial pref: 100K-150K		339,087	5,086	9,754
239	Industrial pref: 150K-250K		655,581	13,112	24,871
240	Industrial pref: >250K		9,199,229	183,985	347,824
244	Ind border city: <100K		1,015	15	23
245	Ind border city: 100K-150K		352	5	8
246	Ind border city: 150K-250K		1,230	25	28
247	Ind border city: >250K		30,793	616	708
248	Ind Transit Zone: <100K		3,670	55	105
249	Ind Transit Zone: 100K-150K		1,847	28	53
250	Ind Transit Zone Struct: 150K-250K		5,135	103	207
251	Ind Transit Zone Struct: >250K		95,466	1,909	3,738
252	Ind Transit Zone exist: 150K-250K		2,840	57	108
253	Ind Transit Zone exist: >250K		27,848	557	1,058
256	Publ Util: land & bldgs <100K		61,020	915	1,669
257	Publ Util: land & bldgs: 100K-150K		14,817	222	410
258	Publ Util: land & bldgs >150K		688,842	13,777	25,655
259.1	Publ Util: machinery (exc generat)		862,733	17,255	29,982
259.2	Publ Util: Electric Generat Mach		1,578,285	31,566	41,439
261	Railroad <100K		17,765	266	482
262	Railroad: 100K-150K		7,626	114	204
263	Railroad >150K		491,825	9,836	17,962
265	Mineral		3,666	73	169
266	Misc class 5		301	6	12
269	Personal: 3f		11,362	114	137
270	Non-comm aircraft hangars		22,731	341	599
271.1	Pers: It31 tools&mach excl elec gen		113,070	2,261	4,105
271.2	Pers: It31 electric generation mach		16,016	320	311
272	Pers: Item 32 struct/leased land		111,070	1,111	1,963
273	Pers: Item 33 ag real estate		8,823	88	105
275.1	Pers: Item 41 struct excl elec gen		347,060	6,941	8,900
275.2	Pers: It41 electric generation mach		13,639	273	262
276	Pers: Item 41 EZ <100K		526	8	12
277	Pers: Item 41 EZ: 100K-150K		103	2	2

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Simulation	1W4	Baseline:	Proj Pay 2002: Previous Law (Rev 7/24)	Page 37
07/25/2001	2:51 PM	Alternative:	Proj Pay 2002: Final Tax & K-12 Bills (Rev 7/25)	(all figures in \$000s)
278	Pers: Item 41 EZ >150K	619	12	14
281	Pers: Item 41 TZ: >150K	1,700	34	65
282	Pers: Item 42 struct/RR land	39,458	789	1,584
289	Pers: Item 43 leased real estate	236,590	4,732	6,705
290	Pers: Item 44 electric util trans lines	1,389,216	27,784	51,919
291	Pers: Item 44 electric util distri lines	147,864	2,957	5,554
292	Pers: Item 45 syst/gas utils	1,521,677	30,434	53,216
293	Pers: Item 46 syst/water utils	1,336	27	50
294	Pers: Item 48 misc	48,282	966	1,809
1162	NewCon: Farm 1b Hmstd HGA: <32K	5	0	0
1163	NewCon: Ag Hmstd HGA: <72K	1,734	17	11
1164	NewCon: Ag Hmstd HGA: 72K-76K	115	1	1
1165	NewCon: Ag Hmstd HGA: 76K-115K	1,096	11	11
1166	NewCon: Ag Hmstd HGA: >115K	1,342	13	14
1167	NewCon: Farm 1b Hmstd land <32K	1	0	0
1168	NewCon: Ag Hmstd <72K: <320 Acres	4,622	25	18
1169	NewCon: Ag Hmstd <72K: >320 Acres	1	0	0
1170	NewCon: Ag Hmstd 72K-76K: <320	140	1	1
1171	NewCon: Ag Hmstd 72K-76K: >320	0	0	0
1172	NewCon: Ag Hmstd 76K-115K: <320	1,069	6	4
1173	NewCon: Ag Hmstd 76K-115K: >320	20	0	0
1174	NewCon: Ag Hmstd 115K-600K: <320	4,762	26	27
1175	NewCon: Ag Hmstd 115K-600K: >320	1,388	8	8
1176	NewCon: Ag Hmstd >600K: <320 Acres	168	2	2
1177	NewCon: Ag Hmstd >600K: >320 Acres	1,372	14	14
1179	NewCon: Ag Non-homestead	6,147	61	64
1187	NewCon: NonComm seas-rec-res: <72K	111,203	1,112	1,394
1188	NewCon: NonCom seas-rec-res: 72K-76K	5,425	54	67
1189	NewCon: NonCom seas-rec-res: >76K	109,819	1,098	1,667
1193	NewCon: Res Hmstd: <72K	2,044,241	20,442	18,261
1194	NewCon: Res Hmstd: 72K-76K	113,569	1,136	1,015
1195	NewCon: Res Hmstd: 76K - 115K	1,107,297	11,073	13,154
1196	NewCon: Res Hmstd: >115K	1,398,948	13,989	16,686
1198	NewCon: Res Non-hmstd 1 unit: <76K	181,539	1,815	2,230
1199	NewCon: Res NonHmstd 1un: 76K -	88,108	881	1,048
1200	NewCon: Res Non-hmstd 1 unit: >115K	181,605	1,816	2,122
1202	NewCon: Res Non-hmstd 2-3 units	131,372	1,971	2,285
1205	NewCon: Regular apartments (4a)	276,131	4,970	5,834
1206	NewCon: Sm city apartment	20,710	373	569
1207	NewCon: Low income apartments (4d)	30,922	278	347
1208	NewCon: NonProf student hous/Comm	45	1	1
1209	NewCon: Student housing	3	0	0
1212	NewCon: Comm seas-rec-res: 1c <32K	512	5	5
1213	NewCon: Comm seas-rec-res: 1c >32K	3,035	30	28
1214	NewCon: Comm seas-rec-res: 4c	3,034	30	47
1218	NewCon: Commercial pref: <100K	110,022	1,650	3,024
1219	NewCon: Commercial pref: 100K - 150K	50,021	750	1,402
1220	NewCon: Commercial pref: 150K - 250K	87,430	1,749	3,227
1221	NewCon: Commercial: >250K	1,170,741	23,415	44,125
1222	NewCon: Comm competitive zone: <50K	2	0	0
1223	NewCon: Comm comp zone: 50K - 150K	3	0	0
1224	NewCon: Comm competitive zone:	9	0	0
1225	NewCon: Comm border city: <100K	503	8	12
1226	NewCon: Comm border city: 100K -	119	2	3
1227	NewCon: Comm border city: 150K -	73	1	2

1228	NewCon: Comm border city: >250K	4,726	95	109
1229	NewCon: Comm transit zone: <100K	11	0	0
1230	NewCon: Comm transit zone:	38	1	1
1231	NewCon: Comm transit zone:150K-250K	542	11	22
1232	NewCon: Comm transit zone struct:	19,742	395	796
1234	NewCon: Comm transit zone exist:	2,644	53	101
1237	NewCon: Industrial pref: <100K	20,217	303	517
1238	NewCon: Industrial pref: 100K-150K	10,627	159	273
1239	NewCon: Industrial pref: 150K-250K	18,903	378	642
1240	NewCon: Industrial pref: >250K	460,403	9,208	17,138
1248	NewCon: Ind Transit Zone: <100K	7	0	0
1249	NewCon: Ind Transit Zone: 100K-150K	30	0	1
1250	NewCon: Ind Transit Zone: 150K-250K	33	1	1
1251	NewCon: Ind Transit Zone Struct: >250K	5,974	119	233
1292	NewCon: Pers: Item 45 syst/gas utils	63,469	1,269	1,957
Alternative State Totals		290,410,927	3,399,441	4,392,356