

House Research Simulation Report: Property Tax

Simulation #10A2

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DESCRIPTION

BASELINE: Final Pay 2009

ALTERNATIVE: Final Pay 2010

This report compares property taxes payable in 2010 to property taxes payable in 2009. For both years, the simulation uses final data as reported by the counties to the Dept. of Revenue for both property values and levies.

KEY POINTS

- **Statewide, property taxes increased by \$165 million, or 2.1%.** Approximately \$86 million of the \$165 million increase is borne by new construction - property appearing on the tax rolls for the first time in 2010. The overall tax increases are 3.5% in Greater Minnesota and 1.4% in the Metro area.
- **On a statewide average basis, property tax changes on existing properties vary from -2.5%** (on seasonal-recreational property) to 15.7% (on agricultural property). Changes for the largest property types are -1.2% on residential homesteads, -0.2% on residential non-homestead property, 3.3% on regular apartments, 1.2% on commercial-industrial property, and 4.3% on public utility property.
- **Although valuations fell for most property types statewide, agricultural valuations increased by over 20%** on average, resulting in large tax increases on agricultural property even as most properties experienced very modest increases or even reductions. One contributing factor to the large valuation increases for agricultural property was reaching the final step of the limited market value phaseout.

The simulations are estimates only. House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. Generally the results are most accurate on a statewide level, and tend to be less accurate as the jurisdiction under scrutiny gets smaller.

BASELINE: Final Pay 2009

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment. (Note that property value in JOBZ zones is not included in the figures shown.)
- **Local government levies** are levies reported by county auditors on the abstracts of tax lists.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists.

ALTERNATIVE: Final Pay 2010

- **Market values** are actual values reported by county assessors on the abstracts of assessment. (Note that property value in JOBZ zones is not included in the figures shown, nor is value excluded under the disabled veterans exclusion.)
- **Local government levies** are levies reported by county auditors on the abstracts of tax lists.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential homestead:		
<\$500,000	1.0%	1.0%
>\$500,000	1.25	1.25
Residential non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income	0.75	0.75
Commercial-industrial-public utility:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Seasonal recreational commercial:		
Homestead resorts (1c):		
<\$600,000	0.5	0.5
\$600,000- \$2,300,000	1.0	1.0
>\$2,300,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Seasonal recreational residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Disabled homestead <\$50,000	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$890,000	0.5	0.5
\$890,000 - \$1,010,000	1.0	0.5
>\$1,010,000	1.0	1.0
Non-homestead:		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65

House Research Department

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change		Base	Alter
Res Hmstd: Exist	324,713,017	308,697,584	-16,015,432		-4.9	3,508,120	3,467,751	-40,369	-1.2	1.08	1.12
ResNonHm Exist	42,556,369	41,006,436	-1,549,933		-3.6	532,132	531,077	-1,055	-0.2	1.25	1.30
Apartments Exist	18,327,787	18,115,306	-212,481		-1.2	277,136	286,411	9,275	3.3	1.51	1.58
Low-inc Apts Exi	2,724,116	2,766,193	42,078		1.5	25,883	27,368	1,485	5.7	0.95	0.99
Seas Rec: Exist	28,396,079	27,980,023	-416,056		-1.5	233,467	227,687	-5,780	-2.5	0.82	0.81
Com/Ind Lo Exist	10,005,328	9,994,647	-10,681		-0.1	247,965	252,989	5,024	2.0	2.48	2.53
Com/Ind Hi Exist	67,664,645	66,144,201	-1,520,445		-2.2	2,177,313	2,202,283	24,970	1.1	3.22	3.33
Publ U: Elec Gen	1,507,508	1,484,155	-23,353		-1.5	33,262	33,826	564	1.7	2.21	2.28
Publ U: Other	6,196,823	6,441,282	244,460		3.9	187,946	197,019	9,073	4.8	3.03	3.06
AgHm House Exist	12,439,578	11,698,699	-740,878		-6.0	103,940	95,552	-8,387	-8.1	0.84	0.82
AgHm Land: Exist	43,195,588	51,181,457	7,985,869		18.5	184,786	212,275	27,489	14.9	0.43	0.41
Ag NonHm: Exist	22,790,185	31,545,375	8,755,190		38.4	186,877	242,533	55,656	29.8	0.82	0.77
Misc props	870,041	900,038	29,998		3.4	13,210	14,348	1,138	8.6	1.52	1.59
ResHmstd: NewCon	0	2,073,090	2,073,090		0.0	0	22,478	22,478	0.0	0.00	1.08
All Other NewCon	0	3,180,184	3,180,184		0.0	0	63,272	63,272	0.0	0.00	1.99
Total	581,387,062	583,208,669	1,821,608		0.3	7,712,036	7,876,868	164,831	2.1	1.33	1.35

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change			Base	Alter	Base	Alter	
Total Tax Capacity	6,552,547	6,540,999	-11,547		-0.2	County	41.05	41.83	0.050	0.069
(-) TIF Tax Capacity	306,395	239,746	-66,649		-21.8	City/Town	30.56	31.46	0.671	0.683
(-) FD Contrib Tax Cap	400,256	429,673	29,417		7.3	School District	20.81	21.43	15.477	16.064
(=) Taxable Tax Capacity	5,845,895	5,871,580	25,685		0.4	Special District	4.42	4.65	0.005	0.003
FD Distrib Tax Cap	400,271	429,666	29,394		7.3	Total	96.84	99.36	16.203	16.820

GREATER MINNESOTA

<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: Exist	109,404,089	106,606,214	-2,797,875	-2.6	1,081,918	1,063,183	-18,735	-1.7	0.99	1.00
ResNonHm Exist	14,102,649	14,074,793	-27,856	-0.2	170,157	171,828	1,671	1.0	1.21	1.22
Apartments Exist	3,781,185	3,815,755	34,570	0.9	58,521	59,508	988	1.7	1.55	1.56
Low-inc Apts Exi	940,927	950,458	9,531	1.0	9,199	9,406	207	2.3	0.98	0.99
Seas Rec: Exist	27,881,952	27,434,088	-447,864	-1.6	227,962	221,556	-6,406	-2.8	0.82	0.81
Com/Ind Lo Exist	5,915,896	5,843,090	-72,806	-1.2	147,108	146,025	-1,083	-0.7	2.49	2.50
Com/Ind Hi Exist	14,781,026	14,905,779	124,753	0.8	473,419	482,630	9,211	1.9	3.20	3.24
Publ U: Elec Gen	1,155,867	1,149,439	-6,428	-0.6	25,482	25,904	422	1.7	2.20	2.25
Publ U: Other	3,840,387	4,074,832	234,446	6.1	112,920	118,352	5,432	4.8	2.94	2.90
AgHm House Exist	11,124,500	10,595,343	-529,157	-4.8	92,172	84,991	-7,181	-7.8	0.83	0.80
AgHm Land: Exist	41,290,097	48,959,657	7,669,560	18.6	177,645	202,848	25,204	14.2	0.43	0.41
Ag NonHm: Exist	21,132,807	29,664,328	8,531,521	40.4	172,285	224,975	52,690	30.6	0.82	0.76
Misc props	318,081	337,016	18,935	6.0	5,096	5,512	416	8.2	1.60	1.64
ResHmstd: NewCon	0	885,751	885,751	0.0	0	8,555	8,555	0.0	0.00	0.97
All Other NewCon	0	1,508,663	1,508,663	0.0	0	24,680	24,680	0.0	0.00	1.64
Total	255,669,463	270,805,209	15,135,746	5.9	2,753,881	2,849,952	96,070	3.5	1.08	1.05

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,636,836	2,771,956	135,120	5.1	County	46.83	45.48	0.025	0.025
(-) TIF Tax Capacity	47,675	40,447	-7,228	-15.2	City/Town	26.89	26.54	0.300	0.299
(-) FD Contrib Tax Cap	4,462	5,359	896	20.1	School District	18.79	18.80	12.595	13.195
(=) Taxable Tax Capacity	2,584,698	2,726,149	141,452	5.5	Special District	1.54	1.57	0.014	0.010
FD Distrib Tax Cap	4,478	5,351	873	19.5	Total	94.05	92.39	12.934	13.529

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	111,900	109,000	-2.6	926	880	-45	-4.9	0.83	0.81
Res Hmstd: Avg Val	167,700	163,400	-2.6	1,573	1,505	-67	-4.3	0.94	0.92
Res Hmstd: Hi Val	223,600	217,900	-2.5	2,221	2,132	-89	-4.0	0.99	0.98
Res Hmstd: Ex-Hi Val	335,500	326,900	-2.6	3,519	3,384	-135	-3.8	1.05	1.04
Apartment	300,000	302,700	0.9	3,915	3,905	-10	-0.3	1.31	1.29
Comm/Ind: Lo Val	150,000	151,300	0.9	3,332	3,345	13	0.4	2.22	2.21
Comm/Ind: Med Val	300,000	302,500	0.8	7,709	7,722	13	0.2	2.57	2.55
Comm/Ind: Hi Val	1,000,000	1,008,400	0.8	28,138	28,156	18	0.1	2.81	2.79

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	215,308,928	202,091,370	-13,217,557		-6.1	2,426,201	2,404,568	-21,633	-0.9	1.13	1.19
ResNonHm Exist	28,453,720	26,931,643	-1,522,077		-5.3	361,975	359,249	-2,726	-0.8	1.27	1.33
Apartments Exist	14,546,602	14,299,550	-247,052		-1.7	218,615	226,903	8,288	3.8	1.50	1.59
Low-inc Apts Exi	1,783,189	1,815,735	32,546		1.8	16,684	17,961	1,278	7.7	0.94	0.99
Seas Rec: Exist	514,127	545,935	31,808		6.2	5,505	6,131	625	11.4	1.07	1.12
Com/Ind Lo Exist	4,089,432	4,151,556	62,125		1.5	100,858	106,964	6,106	6.1	2.47	2.58
Com/Ind Hi Exist	52,883,619	51,238,421	-1,645,198		-3.1	1,703,895	1,719,653	15,759	0.9	3.22	3.36
Publ U: Elec Gen	351,641	334,715	-16,925		-4.8	7,780	7,922	142	1.8	2.21	2.37
Publ U: Other	2,356,436	2,366,450	10,014		0.4	75,027	78,667	3,640	4.9	3.18	3.32
AgHm House Exist	1,315,077	1,103,356	-211,722		-16.1	11,768	10,562	-1,206	-10.3	0.89	0.96
AgHm Land: Exist	1,905,491	2,221,800	316,309		16.6	7,142	9,427	2,286	32.0	0.37	0.42
Ag NonHm: Exist	1,657,378	1,881,046	223,669		13.5	14,592	17,558	2,966	20.3	0.88	0.93
Misc props	551,960	563,022	11,062		2.0	8,114	8,836	722	8.9	1.47	1.57
ResHmstd: NewCon	0	1,187,339	1,187,339		0.0	0	13,923	13,923	0.0	0.00	1.17
All Other NewCon	0	1,671,521	1,671,521		0.0	0	38,592	38,592	0.0	0.00	2.31
Total	325,717,599	312,403,461	-13,314,138		-4.1	4,958,155	5,026,916	68,761	1.4	1.52	1.61

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change			Base	Alter	Base	Alter	
Total Tax Capacity	3,915,711	3,769,044	-146,667		-3.7	County	36.47	38.67	0.062	0.093
(-) TIF Tax Capacity	258,720	199,299	-59,421		-23.0	City/Town	33.48	35.73	0.863	0.889
(-) FD Contrib Tax Cap	395,794	424,315	28,521		7.2	School District	22.40	23.70	16.966	17.603
(=) Taxable Tax Capacity	3,261,197	3,145,430	-115,767		-3.5	Special District	6.70	7.31	0.000	0.000
FD Distrib Tax Cap	395,794	424,315	28,521		7.2	Total	99.04	105.41	17.892	18.585

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	185,400	174,000		-6.1	1,962	1,942	-21	-1.1	1.06	1.12
Res Hmstd: Avg Val	277,900	260,800		-6.2	3,127	3,096	-31	-1.0	1.13	1.19
Res Hmstd: Hi Val	370,500	347,800		-6.1	4,293	4,253	-40	-0.9	1.16	1.22
Res Hmstd: Ex-Hi Val	555,800	521,700		-6.1	6,637	6,526	-111	-1.7	1.19	1.25
Apartment	300,000	294,900		-1.7	4,251	4,434	183	4.3	1.42	1.50
Comm/Ind: Lo Val	150,000	145,300		-3.1	3,646	3,692	45	1.2	2.43	2.54
Comm/Ind: Med Val	300,000	290,700		-3.1	8,419	8,490	71	0.8	2.81	2.92
Comm/Ind: Hi Val	1,000,000	968,900		-3.1	30,691	31,044	354	1.2	3.07	3.20

GREATER MINNESOTA 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: Exist	61,355,455	60,178,485	-1,176,970	-1.9	688,916	684,875	-4,041	-0.6	1.12	1.14
ResNonHm Exist	8,832,913	8,830,265	-2,647	0.0	118,298	120,718	2,420	2.0	1.34	1.37
Apartments Exist	3,713,540	3,748,671	35,131	0.9	57,768	58,773	1,005	1.7	1.56	1.57
Low-inc Apts Exi	940,030	949,569	9,538	1.0	9,190	9,398	208	2.3	0.98	0.99
Seas Rec: Exist	3,542,371	3,753,303	210,932	6.0	32,622	34,660	2,038	6.2	0.92	0.92
Com/Ind Lo Exist	4,830,304	4,778,772	-51,533	-1.1	125,007	124,501	-506	-0.4	2.59	2.61
Com/Ind Hi Exist	13,393,758	13,505,883	112,124	0.8	436,289	445,384	9,095	2.1	3.26	3.30
Publ U: Elec Gen	1,128,851	1,102,819	-26,032	-2.3	25,050	25,188	137	0.5	2.22	2.28
Publ U: Other	1,392,747	1,394,908	2,161	0.2	45,883	46,700	816	1.8	3.29	3.35
AgHm House Exist	355,375	301,357	-54,018	-15.2	3,986	3,374	-612	-15.4	1.12	1.12
AgHm Land: Exist	534,779	599,775	64,997	12.2	2,799	3,333	534	19.1	0.52	0.56
Ag NonHm: Exist	758,715	1,034,319	275,604	36.3	8,569	11,850	3,282	38.3	1.13	1.15
Misc props	258,988	277,124	18,136	7.0	4,404	4,788	384	8.7	1.70	1.73
ResHmstd: NewCon	0	437,660	437,660	0.0	0	4,955	4,955	0.0	0.00	1.13
All Other NewCon	0	757,900	757,900	0.0	0	17,638	17,638	0.0	0.00	2.33
Total	101,037,826	101,650,811	612,984	0.6	1,558,781	1,596,133	37,352	2.4	1.54	1.57

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,206,020	1,216,902	10,882	0.9	County	46.52	45.99	0.021	0.021
(-) TIF Tax Capacity	47,120	39,789	-7,331	-15.6	City/Town	43.94	45.36	0.513	0.504
(-) FD Contrib Tax Cap	3,081	3,883	802	26.0	School District	20.69	21.06	13.201	13.665
(=) Taxable Tax Capacity	<u>1,155,819</u>	<u>1,173,229</u>	<u>17,410</u>	<u>1.5</u>	Special District	<u>1.72</u>	<u>1.83</u>	<u>0.024</u>	<u>0.017</u>
FD Distrib Tax Cap	3,554	4,231	677	19.0	Total	112.87	114.24	13.759	14.208

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	96,300	94,500	-1.9	934	926	-7	-0.8	0.97	0.98
Res Hmstd: Avg Val	144,400	141,600	-1.9	1,586	1,574	-12	-0.8	1.1	1.11
Res Hmstd: Hi Val	192,500	188,800	-1.9	2,238	2,223	-16	-0.7	1.16	1.18
Res Hmstd: Ex-Hi Val	288,800	283,300	-1.9	3,544	3,521	-23	-0.6	1.23	1.24
Apartment	300,000	302,800	0.9	4,645	4,754	109	2.3	1.55	1.57
Comm/Ind: Lo Val	150,000	151,300	0.9	3,767	3,853	85	2.3	2.51	2.55
Comm/Ind: Med Val	300,000	302,500	0.8	8,722	8,901	179	2.1	2.91	2.94
Comm/Ind: Hi Val	1,000,000	1,008,400	0.8	31,842	32,468	626	2.0	3.18	3.22

GREATER MINNESOTA 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: Exist	48,048,634	46,427,729	-1,620,905	-3.4	393,002	378,308	-14,694	-3.7	0.82	0.81
ResNonHm Exist	5,269,736	5,244,527	-25,208	-0.5	51,859	51,110	-749	-1.4	0.98	0.97
Apartments Exist	67,645	67,085	-560	-0.8	753	736	-18	-2.3	1.11	1.10
Low-inc Apts Exi	897	890	-7	-0.8	9	8	0	-4.9	0.96	0.92
Seas Rec: Exist	24,339,582	23,680,785	-658,796	-2.7	195,339	186,896	-8,443	-4.3	0.80	0.79
Com/Ind Lo Exist	1,085,592	1,064,319	-21,273	-2.0	22,100	21,524	-576	-2.6	2.04	2.02
Com/Ind Hi Exist	1,387,268	1,399,896	12,629	0.9	37,130	37,246	116	0.3	2.68	2.66
Publ U: Elec Gen	27,016	46,620	19,604	72.6	432	716	284	65.9	1.60	1.54
Publ U: Other	2,447,640	2,679,924	232,285	9.5	67,036	71,652	4,616	6.9	2.74	2.67
AgHm House Exist	10,769,125	10,293,986	-475,139	-4.4	88,186	81,617	-6,569	-7.4	0.82	0.79
AgHm Land: Exist	40,755,318	48,359,882	7,604,563	18.7	174,846	199,515	24,669	14.1	0.43	0.41
Ag NonHm: Exist	20,374,092	28,630,009	8,255,917	40.5	163,716	213,124	49,408	30.2	0.80	0.74
Misc props	59,092	59,892	799	1.4	692	724	32	4.6	1.17	1.21
ResHmstd: NewCon	0	448,091	448,091	0.0	0	3,600	3,600	0.0	0.00	0.80
All Other NewCon	0	750,762	750,762	0.0	0	7,042	7,042	0.0	0.00	0.94
Total	154,631,636	169,154,398	14,522,762	9.4	1,195,100	1,253,819	58,719	4.9	0.77	0.74

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,430,816	1,555,054	124,238	8.7	County	47.08	45.09	0.030	0.031
(-) TIF Tax Capacity	555	658	103	18.6	City/Town	13.10	12.31	0.008	0.011
(-) FD Contrib Tax Cap	1,382	1,475	94	6.8	School District	17.26	17.09	11.762	12.538
(=) Taxable Tax Capacity	1,428,879	1,552,920	124,041	8.7	Special District	1.40	1.37	0.000	0.000
FD Distrib Tax Cap	924	1,120	196	21.3	Total	78.83	75.87	11.800	12.581

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	141,000	136,200	-3.4	1,032	955	-78	-7.5	0.73	0.70
Res Hmstd: Avg Val	211,400	204,300	-3.4	1,734	1,619	-115	-6.6	0.82	0.79
Res Hmstd: Hi Val	281,800	272,300	-3.4	2,435	2,281	-154	-6.3	0.86	0.84
Res Hmstd: Ex-Hi Val	422,900	408,600	-3.4	3,833	3,610	-223	-5.8	0.91	0.88
Apartment	300,000	297,500	-0.8	3,310	3,196	-114	-3.5	1.10	1.07
Comm/Ind: Lo Val	150,000	151,400	0.9	2,972	2,957	-15	-0.5	1.98	1.95
Comm/Ind: Med Val	300,000	302,700	0.9	6,876	6,823	-53	-0.8	2.29	2.25
Comm/Ind: Hi Val	1,000,000	1,009,100	0.9	25,095	24,872	-223	-0.9	2.51	2.46

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: Exist	5,206,092	5,334,786	128,694	2.5	60,298	59,453	-846	-1.4	1.16	1.11
ResNonHm Exist	696,059	735,146	39,087	5.6	9,656	9,915	259	2.7	1.39	1.35
Apartments Exist	425,068	450,921	25,853	6.1	6,866	7,004	138	2.0	1.62	1.55
Low-inc Apts Exi	106,291	106,547	255	0.2	1,075	1,044	-31	-2.9	1.01	0.98
Seas Rec: Exist	242,473	316,877	74,404	30.7	2,572	3,278	706	27.4	1.06	1.03
Com/Ind Lo Exist	600,508	597,749	-2,759	-0.5	15,586	15,282	-304	-2.0	2.60	2.56
Com/Ind Hi Exist	1,166,662	1,201,359	34,698	3.0	34,541	34,951	409	1.2	2.96	2.91
Publ U: Elec Gen	18,837	20,535	1,698	9.0	433	446	14	3.2	2.30	2.17
Publ U: Other	97,868	94,933	-2,936	-3.0	3,395	3,212	-183	-5.4	3.47	3.38
AgHm House Exist	20,272	18,802	-1,469	-7.2	234	213	-21	-8.8	1.15	1.13
AgHm Land: Exist	46,523	53,098	6,575	14.1	270	305	35	13.1	0.58	0.58
Ag NonHm: Exist	51,715	69,476	17,761	34.3	638	814	175	27.5	1.23	1.17
Misc props	32,259	35,351	3,092	9.6	569	607	38	6.7	1.76	1.72
ResHmstd: NewCon	0	44,141	44,141	0.0	0	496	496	0.0	0.00	1.12
All Other NewCon	0	67,078	67,078	0.0	0	1,527	1,527	0.0	0.00	2.28
Total	8,710,628	9,146,799	436,171	5.0	136,134	138,547	2,413	1.8	1.56	1.51

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	103,994	109,143	5,150	5.0	County	50.15	47.49	0.000	0.000
(-) TIF Tax Capacity	5,266	4,684	-582	-11.0	City/Town	46.16	46.00	0.301	0.299
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.12	20.16	11.644	11.898
(=) Taxable Tax Capacity	98,728	104,459	5,731	5.8	Special District	3.60	3.06	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	122.03	116.70	11.946	12.197

**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	75,100	77,000	2.5	706	689	-16	-2.3	0.94	0.9
Res Hmstd: Avg Val	112,500	115,300	2.5	1,236	1,218	-19	-1.5	1.1	1.06
Res Hmstd: Hi Val	150,000	153,700	2.5	1,772	1,747	-25	-1.4	1.18	1.14
Res Hmstd: Ex-Hi Val	225,100	230,700	2.5	2,846	2,809	-37	-1.3	1.26	1.22
Apartment	300,000	318,200	6.1	4,935	5,030	95	1.9	1.64	1.58
Comm/Ind: Lo Val	150,000	154,500	3.0	3,946	3,986	40	1.0	2.63	2.58
Comm/Ind: Med Val	300,000	308,900	3.0	9,149	9,186	37	0.4	3.05	2.97
Comm/Ind: Hi Val	1,000,000	1,029,700	3.0	33,426	33,461	36	0.1	3.34	3.25

NORTHWEST 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: Exist	6,442,599	6,359,224	-83,376	-1.3	50,383	48,104	-2,279	-4.5	0.78	0.76
ResNonHm Exist	601,210	638,970	37,760	6.3	5,847	5,986	139	2.4	0.97	0.94
Apartments Exist	10,976	11,176	201	1.8	104	105	1	0.5	0.95	0.94
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	4,995,483	5,329,457	333,974	6.7	40,184	41,057	873	2.2	0.80	0.77
Com/Ind Lo Exist	163,093	163,281	188	0.1	3,278	3,206	-72	-2.2	2.01	1.96
Com/Ind Hi Exist	215,886	203,833	-12,053	-5.6	5,922	5,420	-502	-8.5	2.74	2.66
Publ U: Elec Gen	404	390	-15	-3.6	6	6	-1	-9.5	1.53	1.44
Publ U: Other	426,318	458,417	32,099	7.5	12,160	12,444	284	2.3	2.85	2.71
AgHm House Exist	1,571,134	1,540,514	-30,620	-1.9	12,508	11,595	-913	-7.3	0.80	0.75
AgHm Land: Exist	6,715,080	8,117,367	1,402,287	20.9	29,235	33,407	4,172	14.3	0.44	0.41
Ag NonHm: Exist	4,086,530	5,442,567	1,356,038	33.2	35,015	41,515	6,501	18.6	0.86	0.76
Misc props	7,566	10,370	2,804	37.1	85	151	66	76.9	1.13	1.46
ResHmstd: NewCon	0	91,541	91,541	0.0	0	703	703	0.0	0.00	0.77
All Other NewCon	0	141,393	141,393	0.0	0	1,190	1,190	0.0	0.00	0.84
Total	25,236,279	28,508,500	3,272,221	13.0	194,728	204,889	10,161	5.2	0.77	0.72

Tax Base

Tax Rates

	Tax Base				Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	232,170	260,868	28,698	12.4	County	46.82	44.15	0.000	0.000	
(-) TIF Tax Capacity	100	137	37	37.2	City/Town	12.71	11.87	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.58	13.86	13.213	14.121	
(=) Taxable Tax Capacity	232,070	260,731	28,661	12.4	Special District	3.40	3.15	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	78.52	73.02	13.213	14.121	

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	130,700	129,000	-1.3	944	868	-76	-8.1	0.72	0.67
Res Hmstd: Avg Val	195,900	193,400	-1.3	1,601	1,487	-114	-7.1	0.82	0.77
Res Hmstd: Hi Val	261,200	257,800	-1.3	2,259	2,106	-153	-6.8	0.86	0.82
Res Hmstd: Ex-Hi Val	391,800	386,700	-1.3	3,574	3,345	-229	-6.4	0.91	0.87
Apartment	300,000	305,500	1.8	3,341	3,220	-121	-3.6	1.11	1.05
Comm/Ind: Lo Val	150,000	141,600	-5.6	2,986	2,719	-267	-8.9	1.99	1.92
Comm/Ind: Med Val	300,000	283,300	-5.6	6,902	6,231	-671	-9.7	2.30	2.2
Comm/Ind: Hi Val	1,000,000	944,200	-5.6	25,175	22,842	-2,333	-9.3	2.52	2.42

NORTH CENTRAL CITIES

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: Exist	4,026,305	3,948,737	-77,568	-1.9	35,057	34,780	-277	-0.8	0.87	0.88
ResNonHm Exist	685,680	722,839	37,159	5.4	7,812	8,473	661	8.5	1.14	1.17
Apartments Exist	210,825	216,650	5,824	2.8	2,966	3,132	166	5.6	1.41	1.45
Low-inc Apts Exi	79,323	78,957	-366	-0.5	748	754	6	0.7	0.94	0.95
Seas Rec: Exist	2,443,736	2,558,209	114,473	4.7	19,840	20,805	965	4.9	0.81	0.81
Com/Ind Lo Exist	520,061	514,953	-5,109	-1.0	12,228	12,291	62	0.5	2.35	2.39
Com/Ind Hi Exist	1,135,263	1,091,549	-43,714	-3.9	33,734	33,081	-653	-1.9	2.97	3.03
Publ U: Elec Gen	2,156	1,870	-286	-13.3	60	51	-9	-15.6	2.79	2.72
Publ U: Other	75,048	72,891	-2,157	-2.9	2,310	2,264	-46	-2.0	3.08	3.11
AgHm House Exist	29,512	29,501	-11	0.0	279	276	-3	-1.2	0.94	0.93
AgHm Land: Exist	45,997	50,233	4,236	9.2	166	190	24	14.4	0.36	0.38
Ag NonHm: Exist	57,342	91,523	34,181	59.6	451	726	275	61.0	0.79	0.79
Misc props	20,801	21,578	776	3.7	337	361	25	7.3	1.62	1.67
ResHmstd: NewCon	0	27,067	27,067	0.0	0	226	226	0.0	0.00	0.84
All Other NewCon	0	82,012	82,012	0.0	0	1,302	1,302	0.0	0.00	1.59
Total	9,332,049	9,508,569	176,519	1.9	115,988	118,710	2,723	2.3	1.24	1.25

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	110,204	112,028	1,823	1.7	County	36.28	34.78	0.000	0.000
(-) TIF Tax Capacity	3,092	3,559	467	15.1	City/Town	35.85	37.26	0.087	0.087
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.42	16.32	8.674	8.777
(=) Taxable Tax Capacity	107,113	108,469	1,356	1.3	Special District	0.71	0.74	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	88.26	89.10	8.761	8.864

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	98,400	96,500	-1.9	671	660	-11	-1.6	0.68	0.68
Res Hmstd: Avg Val	147,500	144,700	-1.9	1,191	1,175	-16	-1.3	0.81	0.81
Res Hmstd: Hi Val	196,700	192,900	-1.9	1,713	1,691	-22	-1.3	0.87	0.88
Res Hmstd: Ex-Hi Val	295,100	289,400	-1.9	2,756	2,723	-33	-1.2	0.93	0.94
Apartment	300,000	308,300	2.8	3,573	3,707	134	3.8	1.19	1.20
Comm/Ind: Lo Val	150,000	144,200	-3.9	3,139	3,041	-98	-3.1	2.09	2.11
Comm/Ind: Med Val	300,000	288,400	-3.9	7,280	7,014	-266	-3.6	2.43	2.43
Comm/Ind: Hi Val	1,000,000	961,500	-3.9	26,606	25,743	-862	-3.2	2.66	2.68

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: Exist	7,500,818	7,212,196	-288,622	-3.8	52,640	48,901	-3,739	-7.1	0.70	0.68
ResNonHm Exist	783,462	795,300	11,837	1.5	6,870	6,819	-51	-0.7	0.88	0.86
Apartments Exist	19,498	20,009	511	2.6	212	207	-5	-2.2	1.09	1.04
Low-inc Apts Exi	897	883	-14	-1.6	9	8	0	-5.3	0.96	0.92
Seas Rec: Exist	7,660,724	7,468,019	-192,705	-2.5	56,437	53,485	-2,952	-5.2	0.74	0.72
Com/Ind Lo Exist	205,726	197,982	-7,744	-3.8	3,821	3,637	-183	-4.8	1.86	1.84
Com/Ind Hi Exist	176,159	179,492	3,334	1.9	4,189	4,245	56	1.3	2.38	2.36
Publ U: Elec Gen	4,924	2,820	-2,105	-42.7	97	53	-44	-45.4	1.98	1.89
Publ U: Other	388,880	523,903	135,022	34.7	10,640	13,849	3,209	30.2	2.74	2.64
AgHm House Exist	1,114,397	1,100,955	-13,443	-1.2	8,833	8,206	-626	-7.1	0.79	0.75
AgHm Land: Exist	2,584,256	2,908,697	324,441	12.6	9,269	10,415	1,146	12.4	0.36	0.36
Ag NonHm: Exist	1,431,212	2,648,431	1,217,219	85.0	11,612	19,424	7,812	67.3	0.81	0.73
Misc props	10,095	10,448	353	3.5	105	106	1	0.8	1.04	1.02
ResHmstd: NewCon	0	83,614	83,614	0.0	0	593	593	0.0	0.00	0.71
All Other NewCon	0	130,250	130,250	0.0	0	1,052	1,052	0.0	0.00	0.81
Total	21,881,049	23,282,997	1,401,948	6.4	164,733	171,000	6,267	3.8	0.75	0.73

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Change		Base	Alter	Base	Alter
Total Tax Capacity	214,968	228,999	14,031	6.5	County	40.22	38.86	0.000	0.000
(-) TIF Tax Capacity	0	5	5	0.0	City/Town	12.37	11.81	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	#####	School District	16.62	16.41	9.392	9.450
(=) Taxable Tax Capacity	214,968	228,994	14,026	6.5	Special District	0.82	0.96	0.000	0.000
FD Distrib Tax Cap	0	0	0	30.6	Total	70.03	68.03	9.392	9.450

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	133,500	128,400	-3.8	808	738	-70	-8.7	0.61	0.57	
Res Hmstd: Avg Val	200,100	192,400	-3.8	1,397	1,291	-105	-7.5	0.7	0.67	
Res Hmstd: Hi Val	266,800	256,500	-3.9	1,987	1,846	-141	-7.1	0.74	0.72	
Res Hmstd: Ex-Hi Val	400,300	384,900	-3.8	3,167	2,956	-211	-6.7	0.79	0.77	
Apartment	300,000	307,900	2.6	2,908	2,909	1	0.0	0.97	0.94	
Comm/Ind: Lo Val	150,000	152,800	1.9	2,738	2,764	26	1.0	1.83	1.81	
Comm/Ind: Med Val	300,000	305,700	1.9	6,342	6,383	42	0.7	2.11	2.09	
Comm/Ind: Hi Val	1,000,000	1,018,900	1.9	23,160	23,264	104	0.5	2.32	2.28	

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: Exist	2,839,923	2,863,217	23,294	0.8	21,289	22,945	1,655	7.8	0.75	0.80
ResNonHm Exist	367,038	402,088	35,050	9.5	4,887	5,559	672	13.8	1.33	1.38
Apartments Exist	98,941	104,909	5,968	6.0	1,570	1,725	155	9.8	1.59	1.64
Low-inc Apts Exi	51,038	52,009	971	1.9	494	529	36	7.3	0.97	1.02
Seas Rec: Exist	406,213	413,477	7,264	1.8	4,368	4,395	27	0.6	1.08	1.06
Com/Ind Lo Exist	324,077	322,744	-1,333	-0.4	8,503	8,655	152	1.8	2.62	2.68
Com/Ind Hi Exist	496,983	493,368	-3,615	-0.7	16,854	17,307	452	2.7	3.39	3.51
Publ U: Elec Gen	188,733	177,235	-11,498	-6.1	3,512	3,443	-69	-2.0	1.86	1.94
Publ U: Other	129,248	124,988	-4,261	-3.3	4,067	4,081	14	0.3	3.15	3.26
AgHm House Exist	7,562	6,907	-655	-8.7	56	47	-9	-16.3	0.74	0.67
AgHm Land: Exist	7,054	8,095	1,041	14.8	17	25	9	50.5	0.24	0.31
Ag NonHm: Exist	91,048	163,303	72,255	79.4	1,096	2,016	920	83.9	1.20	1.23
Misc props	14,149	15,021	872	6.2	276	313	36	13.2	1.95	2.08
ResHmstd: NewCon	0	22,012	22,012	0.0	0	182	182	0.0	0.00	0.83
All Other NewCon	0	56,837	56,837	0.0	0	1,153	1,153	0.0	0.00	2.03
Total	5,022,006	5,226,210	204,204	4.1	66,988	72,373	5,385	8.0	1.33	1.38

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	60,298	62,335	2,036	3.4	County	45.42	44.92	0.000	0.000
(-) TIF Tax Capacity	1,143	1,322	179	15.6	City/Town	58.46	61.82	0.181	0.182
(-) FD Contrib Tax Cap	3,081	3,883	802	26.0	School District	9.15	11.21	8.260	8.461
(=) Taxable Tax Capacity	56,074	57,130	1,056	1.9	Special District	1.14	1.11	0.000	0.000
FD Distrib Tax Cap	3,554	4,231	677	19.0	Total	114.16	119.05	8.441	8.643

**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	68,000	68,600	0.9	272	312	40	14.7	0.4	0.45
Res Hmstd:Avg Val	102,000	102,800	0.8	680	743	63	9.2	0.67	0.72
Res Hmstd: Hi Val	136,000	137,100	0.8	1,128	1,212	84	7.5	0.83	0.88
Res Hmstd: Ex-Hi Val	204,000	205,700	0.8	2,023	2,150	127	6.3	0.99	1.05
Apartment	300,000	318,100	6.0	4,534	5,009	474	10.5	1.51	1.57
Comm/Ind: Lo Val	150,000	148,900	-0.7	3,777	3,854	76	2.0	2.52	2.59
Comm/Ind: Med Val	300,000	297,800	-0.7	8,772	8,940	168	1.9	2.92	3.00
Comm/Ind: Hi Val	1,000,000	992,700	-0.7	32,078	32,720	642	2.0	3.21	3.3

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: Exist	5,990,176	5,743,925	-246,251	-4.1	33,627	33,168	-460	-1.4	0.56	0.58
ResNonHm Exist	511,572	532,403	20,831	4.1	4,257	4,543	286	6.7	0.83	0.85
Apartments Exist	6,163	6,951	787	12.8	60	69	9	15.4	0.97	0.99
Low-inc Apts Exi	0	7	7	0.0	0	0	0	0.0	0.00	0.45
Seas Rec: Exist	6,692,622	6,151,399	-541,223	-8.1	52,395	49,386	-3,009	-5.7	0.78	0.80
Com/Ind Lo Exist	94,981	90,813	-4,168	-4.4	1,904	1,846	-58	-3.0	2.00	2.03
Com/Ind Hi Exist	170,492	183,627	13,135	7.7	4,636	5,151	515	11.1	2.72	2.81
Publ U: Elec Gen	701	632	-69	-9.8	13	11	-2	-13.6	1.83	1.75
Publ U: Other	272,804	268,849	-3,955	-1.4	7,234	7,316	82	1.1	2.65	2.72
AgHm House Exist	216,162	190,718	-25,444	-11.8	703	540	-163	-23.2	0.33	0.28
AgHm Land: Exist	391,062	386,100	-4,963	-1.3	724	784	59	8.2	0.19	0.20
Ag NonHm: Exist	990,986	2,564,977	1,573,991	158.8	7,200	19,215	12,015	166.9	0.73	0.75
Misc props	8,974	8,950	-25	-0.3	91	91	0	0.3	1.02	1.02
ResHmstd: NewCon	0	52,954	52,954	0.0	0	294	294	0.0	0.00	0.55
All Other NewCon	0	92,037	92,037	0.0	0	883	883	0.0	0.00	0.96
Total	15,346,695	16,274,342	927,647	6.0	112,845	123,297	10,452	9.3	0.74	0.76

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	157,486	167,006	9,520	6.0	County	46.55	45.36	0.000	0.000
(-) TIF Tax Capacity	272	302	31	11.3	City/Town	12.12	11.56	0.000	0.000
(-) FD Contrib Tax Cap	1,381	1,475	94	6.8	School District	8.37	12.78	5.168	5.198
(=) Taxable Tax Capacity	155,833	165,228	9,396	6.0	Special District	2.02	1.94	0.000	0.000
FD Distrib Tax Cap	923	1,120	196	21.2	Total	69.05	71.63	5.168	5.198

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	143,100	137,200	-4.1	503	490	-13	-2.6	0.35	0.36
Res Hmstd: Avg Val	214,500	205,700	-4.1	1,098	1,078	-20	-1.8	0.51	0.52
Res Hmstd: Hi Val	286,000	274,200	-4.1	1,693	1,666	-27	-1.6	0.59	0.61
Res Hmstd: Ex-Hi Val	429,000	411,400	-4.1	2,869	2,844	-25	-0.9	0.67	0.69
Apartment	300,000	338,300	12.8	2,745	3,205	461	16.8	0.91	0.95
Comm/Ind: Lo Val	150,000	161,600	7.7	2,845	3,198	354	12.4	1.9	1.98
Comm/Ind: Med Val	300,000	323,100	7.7	6,612	7,335	723	10.9	2.20	2.27
Comm/Ind: Hi Val	1,000,000	1,077,000	7.7	24,192	26,646	2,454	10.1	2.42	2.47

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: Exist	5,511,366	5,315,838	-195,528	-3.5	56,854	54,060	-2,794	-4.9	1.03	1.02
ResNonHm Exist	967,750	997,426	29,676	3.1	12,054	12,214	160	1.3	1.25	1.22
Apartments Exist	353,309	339,938	-13,371	-3.8	5,138	4,862	-275	-5.4	1.45	1.43
Low-inc Apts Exi	69,004	69,154	150	0.2	617	608	-10	-1.5	0.89	0.88
Seas Rec: Exist	137,783	134,579	-3,204	-2.3	1,485	1,460	-26	-1.7	1.08	1.08
Com/Ind Lo Exist	232,886	230,370	-2,516	-1.1	5,560	5,466	-95	-1.7	2.39	2.37
Com/Ind Hi Exist	932,793	955,525	22,732	2.4	29,598	30,039	442	1.5	3.17	3.14
Publ U: Elec Gen	2,754	3,693	939	34.1	63	83	20	31.0	2.30	2.25
Publ U: Other	144,621	140,956	-3,664	-2.5	4,488	4,369	-120	-2.7	3.10	3.10
AgHm House Exist	17,204	8,783	-8,421	-48.9	159	57	-102	-64.3	0.92	0.64
AgHm Land: Exist	21,600	13,260	-8,339	-38.6	79	53	-26	-33.2	0.37	0.40
Ag NonHm: Exist	39,871	160,039	120,168	301.4	379	1,559	1,181	311.8	0.95	0.97
Misc props	17,967	21,689	3,722	20.7	248	295	47	18.9	1.38	1.36
ResHmstd: NewCon	0	37,045	37,045	0.0	0	373	373	0.0	0.00	1.01
All Other NewCon	0	53,986	53,986	0.0	0	1,036	1,036	0.0	0.00	1.92
Total	8,448,907	8,482,281	33,373	0.4	116,723	116,533	-190	-0.2	1.38	1.37

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	97,922	98,575	654	0.7	County	58.93	56.27	0.000	0.000
(-) TIF Tax Capacity	6,285	2,057	-4,228	-67.3	City/Town	24.00	25.41	0.014	0.040
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.44	20.11	8.104	8.154
(=) Taxable Tax Capacity	91,637	96,519	4,882	5.3	Special District	4.69	4.16	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	107.05	105.96	8.118	8.194

**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	120,000	115,700	-3.6	1,118	1,053	-65	-5.8	0.93	0.91
Res Hmstd: Avg Val	180,000	173,600	-3.6	1,863	1,766	-97	-5.2	1.03	1.02
Res Hmstd: Hi Val	239,900	231,400	-3.5	2,606	2,477	-129	-4.9	1.09	1.07
Res Hmstd: Ex-Hi Val	360,000	347,200	-3.6	4,098	3,904	-194	-4.7	1.14	1.12
Apartment	300,000	288,600	-3.8	4,258	4,059	-199	-4.7	1.42	1.41
Comm/Ind: Lo Val	150,000	153,700	2.5	3,552	3,648	96	2.7	2.37	2.37
Comm/Ind: Med Val	300,000	307,300	2.4	8,247	8,430	182	2.2	2.75	2.74
Comm/Ind: Hi Val	1,000,000	1,024,400	2.4	30,159	30,753	594	2.0	3.02	3.00

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: Exist	3,942,555	4,057,288	114,733	2.9	46,464	49,720	3,256	7.0	1.18	1.23
ResNonHm Exist	662,535	661,437	-1,098	-0.2	9,060	9,410	349	3.9	1.37	1.42
Apartments Exist	190,830	193,428	2,598	1.4	3,058	3,251	192	6.3	1.60	1.68
Low-inc Apts Exi	67,862	72,769	4,907	7.2	674	751	77	11.3	0.99	1.03
Seas Rec: Exist	117,141	116,700	-441	-0.4	1,543	1,596	53	3.4	1.32	1.37
Com/Ind Lo Exist	327,700	331,880	4,180	1.3	8,530	8,884	355	4.2	2.60	2.68
Com/Ind Hi Exist	674,328	704,788	30,460	4.5	23,154	24,992	1,838	7.9	3.43	3.55
Publ U: Elec Gen	1,109	976	-133	-12.0	29	28	-1	-2.5	2.60	2.88
Publ U: Other	86,141	93,254	7,113	8.3	2,958	3,315	357	12.1	3.43	3.55
AgHm House Exist	87,459	78,350	-9,109	-10.4	972	887	-85	-8.8	1.11	1.13
AgHm Land: Exist	86,538	99,856	13,318	15.4	377	493	116	30.8	0.44	0.49
Ag NonHm: Exist	58,291	96,009	37,718	64.7	693	1,166	473	68.2	1.19	1.21
Misc props	24,088	25,347	1,258	5.2	436	462	26	6.0	1.81	1.82
ResHmstd: NewCon	0	11,744	11,744	0.0	0	143	143	0.0	0.00	1.22
All Other NewCon	0	39,828	39,828	0.0	0	1,041	1,041	0.0	0.00	2.61
Total	6,326,577	6,583,655	257,077	4.1	97,948	106,137	8,190	8.4	1.55	1.61

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	72,834	75,971	3,137	4.3	County	55.51	56.70	0.064	0.066
(-) TIF Tax Capacity	2,511	2,455	-56	-2.2	City/Town	43.69	43.25	0.198	0.235
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.84	24.56	7.167	7.352
(=) Taxable Tax Capacity	70,323	73,516	3,193	4.5	Special District	0.85	3.37	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	122.89	127.87	7.429	7.653

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	112,200	115,500	2.9	1,191	1,297	106	8.9	1.06	1.12
Res Hmstd: Avg Val	168,200	173,100	2.9	1,971	2,129	158	8.0	1.17	1.23
Res Hmstd: Hi Val	224,200	230,700	2.9	2,751	2,962	211	7.7	1.23	1.28
Res Hmstd: Ex-Hi Val	336,400	346,200	2.9	4,314	4,631	317	7.3	1.28	1.34
Apartment	300,000	304,100	1.4	4,831	5,093	262	5.4	1.61	1.67
Comm/Ind: Lo Val	150,000	156,800	4.5	3,898	4,259	361	9.3	2.6	2.72
Comm/Ind: Med Val	300,000	313,600	4.5	9,058	9,818	760	8.4	3.02	3.13
Comm/Ind: Hi Val	1,000,000	1,045,200	4.5	33,138	35,759	2,620	7.9	3.31	3.42

EAST 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: Exist	6,404,728	5,738,917	-665,811	-10.4	60,641	54,423	-6,218	-10.3	0.95	0.95
ResNonHm Exist	806,325	747,482	-58,843	-7.3	8,707	8,026	-681	-7.8	1.08	1.07
Apartments Exist	5,503	3,839	-1,664	-30.2	66	54	-12	-17.8	1.20	1.42
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	2,212,386	1,937,086	-275,300	-12.4	20,562	17,677	-2,885	-14.0	0.93	0.91
Com/Ind Lo Exist	107,647	101,303	-6,343	-5.9	2,329	2,210	-119	-5.1	2.16	2.18
Com/Ind Hi Exist	103,008	88,977	-14,031	-13.6	2,925	2,534	-391	-13.4	2.84	2.85
Publ U: Elec Gen	6,701	9,089	2,389	35.6	128	208	79	61.7	1.92	2.29
Publ U: Other	180,497	174,272	-6,225	-3.4	5,407	5,261	-146	-2.7	3.00	3.02
AgHm House Exist	1,372,624	1,224,062	-148,562	-10.8	12,079	10,639	-1,441	-11.9	0.88	0.87
AgHm Land: Exist	1,632,117	1,687,889	55,772	3.4	5,445	5,931	486	8.9	0.33	0.35
Ag NonHm: Exist	765,642	1,537,562	771,920	100.8	6,903	13,926	7,023	101.8	0.90	0.91
Misc props	8,474	6,423	-2,051	-24.2	112	83	-28	-25.2	1.32	1.30
ResHmstd: NewCon	0	42,566	42,566	0.0	0	419	419	0.0	0.00	0.98
All Other NewCon	0	52,938	52,938	0.0	0	553	553	0.0	0.00	1.05
Total	13,605,653	13,352,406	-253,246	-1.9	125,305	121,944	-3,360	-2.7	0.92	0.91

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	131,898	128,844	-3,053	-2.3	County	53.99	53.76	0.155	0.168
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	16.53	16.08	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.47	22.68	7.392	7.246
(=) Taxable Tax Capacity	131,898	128,844	-3,053	-2.3	Special District	0.76	0.78	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	92.74	93.30	7.547	7.414

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	140,100	125,500	-10.4	1,159	1,004	-154	-13.3	0.83	0.80
Res Hmstd: Avg Val	210,000	188,200	-10.4	1,923	1,692	-230	-12.0	0.92	0.9
Res Hmstd: Hi Val	280,000	250,900	-10.4	2,688	2,380	-307	-11.4	0.96	0.95
Res Hmstd: Ex-Hi Val	420,000	376,300	-10.4	4,212	3,756	-456	-10.8	1.00	1
Apartment	300,000	209,300	-30.2	3,704	2,596	-1,108	-29.9	1.23	1.24
Comm/Ind: Lo Val	150,000	129,600	-13.6	3,221	2,796	-425	-13.2	2.15	2.16
Comm/Ind: Med Val	300,000	259,100	-13.6	7,479	6,347	-1,131	-15.1	2.49	2.45
Comm/Ind: Hi Val	1,000,000	863,800	-13.6	27,347	23,593	-3,754	-13.7	2.73	2.73

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	13,549,359	12,698,392	-850,967	-6.3	154,004	151,197	-2,807	-1.8	1.14	1.19
ResNonHm Exist	1,973,006	1,770,811	-202,195	-10.2	25,888	24,708	-1,181	-4.6	1.31	1.40
Apartments Exist	888,839	880,082	-8,757	-1.0	13,720	13,943	222	1.6	1.54	1.58
Low-inc Apts Exi	181,361	179,657	-1,704	-0.9	1,699	1,760	61	3.6	0.94	0.98
Seas Rec: Exist	119,628	123,213	3,584	3.0	1,495	1,616	121	8.1	1.25	1.31
Com/Ind Lo Exist	712,383	701,616	-10,767	-1.5	17,882	18,101	218	1.2	2.51	2.58
Com/Ind Hi Exist	3,175,920	3,230,548	54,628	1.7	103,924	108,735	4,810	4.6	3.27	3.37
Publ U: Elec Gen	569,245	566,873	-2,372	-0.4	12,121	12,562	441	3.6	2.13	2.22
Publ U: Other	433,620	451,936	18,316	4.2	13,705	14,792	1,087	7.9	3.16	3.27
AgHm House Exist	131,119	91,340	-39,779	-30.3	1,470	1,023	-447	-30.4	1.12	1.12
AgHm Land: Exist	142,725	143,150	425	0.3	600	678	78	12.9	0.42	0.47
Ag NonHm: Exist	235,590	256,699	21,108	9.0	2,544	2,928	384	15.1	1.08	1.14
Misc props	57,013	60,219	3,206	5.6	912	1,016	104	11.4	1.60	1.69
ResHmstd: NewCon	0	86,994	86,994	0.0	0	1,019	1,019	0.0	0.00	1.17
All Other NewCon	0	146,440	146,440	0.0	0	3,845	3,845	0.0	0.00	2.63
Total	22,169,808	21,387,968	-781,840	-3.5	349,965	357,920	7,955	2.3	1.58	1.67

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	269,797	263,494	-6,303	-2.3	County	42.25	44.25	0.000	0.000
(-) TIF Tax Capacity	11,229	10,267	-962	-8.6	City/Town	38.71	40.47	1.528	1.552
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.68	27.57	12.323	13.668
(=) Taxable Tax Capacity	258,568	253,226	-5,342	-2.1	Special District	1.97	2.14	0.109	0.077
FD Distrib Tax Cap	0	0	0	0.0	Total	109.61	114.43	13.959	15.297

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	127,500	119,500	-6.3	1,318	1,285	-32	-2.5	1.03	1.08
Res Hmstd:Avg Val	191,200	179,200	-6.3	2,162	2,114	-49	-2.3	1.13	1.18
Res Hmstd: Hi Val	254,800	238,800	-6.3	3,005	2,940	-65	-2.2	1.18	1.23
Res Hmstd: Ex-Hi Val	382,300	358,300	-6.3	4,696	4,598	-98	-2.1	1.23	1.28
Apartment	300,000	297,000	-1.0	4,529	4,703	173	3.8	1.51	1.58
Comm/Ind: Lo Val	150,000	152,600	1.7	3,697	3,917	220	5.9	2.46	2.57
Comm/Ind: Med Val	300,000	305,200	1.7	8,557	9,034	477	5.6	2.85	2.96
Comm/Ind: Hi Val	1,000,000	1,017,200	1.7	31,236	32,910	1,674	5.4	3.12	3.24

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: Exist	7,861,932	7,663,495	-198,437	-2.5	71,553	72,528	975	1.4	0.91	0.95
ResNonHm Exist	762,152	726,220	-35,932	-4.7	7,934	7,911	-23	-0.3	1.04	1.09
Apartments Exist	5,675	5,591	-84	-1.5	68	67	-1	-1.1	1.19	1.20
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,307,771	1,316,763	8,992	0.7	11,945	12,036	91	0.8	0.91	0.91
Com/Ind Lo Exist	154,777	154,421	-356	-0.2	3,231	3,279	49	1.5	2.09	2.12
Com/Ind Hi Exist	227,519	225,357	-2,161	-1.0	6,139	6,207	67	1.1	2.70	2.75
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	192,178	210,714	18,536	9.6	5,255	5,896	641	12.2	2.73	2.80
AgHm House Exist	1,479,596	1,204,916	-274,680	-18.6	13,030	10,809	-2,221	-17.0	0.88	0.90
AgHm Land: Exist	2,140,889	2,634,015	493,126	23.0	7,928	10,950	3,022	38.1	0.37	0.42
Ag NonHm: Exist	667,564	999,620	332,056	49.7	5,798	8,773	2,974	51.3	0.87	0.88
Misc props	9,060	9,342	282	3.1	106	112	6	5.6	1.17	1.20
ResHmstd: NewCon	0	47,095	47,095	0.0	0	457	457	0.0	0.00	0.97
All Other NewCon	0	55,480	55,480	0.0	0	697	697	0.0	0.00	1.26
Total	14,809,114	15,253,030	443,916	3.0	132,986	139,721	6,735	5.1	0.90	0.92

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	143,922	146,615	2,692	1.9	County	43.03	45.02	0.000	0.000
(-) TIF Tax Capacity	77	112	35	45.0	City/Town	16.33	16.20	0.038	0.044
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.53	24.75	11.661	13.177
(=) Taxable Tax Capacity	143,845	146,502	2,658	1.8	Special District	1.12	1.22	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	85.01	87.20	11.699	13.220

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	170,800	166,500	-2.5	1,433	1,449	16	1.1	0.84	0.87
Res Hmstd: Avg Val	256,000	249,500	-2.5	2,334	2,358	24	1.0	0.91	0.94
Res Hmstd: Hi Val	341,300	332,700	-2.5	3,235	3,268	33	1.0	0.95	0.98
Res Hmstd: Ex-Hi Val	512,000	499,100	-2.5	4,977	5,012	35	0.7	0.97	1.00
Apartment	300,000	295,600	-1.5	3,539	3,613	74	2.1	1.18	1.22
Comm/Ind: Lo Val	150,000	148,600	-0.9	3,110	3,156	47	1.5	2.07	2.12
Comm/Ind: Med Val	300,000	297,100	-1.0	7,198	7,287	90	1.2	2.4	2.45
Comm/Ind: Hi Val	1,000,000	990,500	-1.0	26,274	26,620	346	1.3	2.63	2.69

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: Exist	5,395,585	5,377,616	-17,969	-0.3	70,717	68,906	-1,812	-2.6	1.31	1.28
ResNonHm Exist	584,210	623,785	39,575	6.8	9,341	9,783	443	4.7	1.60	1.57
Apartments Exist	275,377	283,261	7,885	2.9	5,036	5,029	-8	-0.1	1.83	1.78
Low-inc Apts Exi	86,291	86,182	-109	-0.1	995	973	-22	-2.2	1.15	1.13
Seas Rec: Exist	35,799	36,217	418	1.2	550	552	2	0.3	1.54	1.52
Com/Ind Lo Exist	599,424	590,382	-9,042	-1.5	17,462	16,867	-595	-3.4	2.91	2.86
Com/Ind Hi Exist	1,030,853	1,062,171	31,318	3.0	37,874	38,240	366	1.0	3.67	3.60
Publ U: Elec Gen	3,503	3,250	-253	-7.2	115	103	-12	-10.5	3.29	3.17
Publ U: Other	85,068	82,457	-2,611	-3.1	3,359	3,206	-153	-4.5	3.95	3.89
AgHm House Exist	21,768	21,151	-618	-2.8	302	278	-23	-7.8	1.39	1.32
AgHm Land: Exist	66,391	84,422	18,030	27.2	521	640	119	22.7	0.79	0.76
Ag NonHm: Exist	72,333	88,060	15,728	21.7	1,007	1,151	143	14.2	1.39	1.31
Misc props	18,666	18,960	294	1.6	389	378	-11	-2.8	2.08	1.99
ResHmstd: NewCon	0	41,670	41,670	0.0	0	530	530	0.0	0.00	1.27
All Other NewCon	0	63,330	63,330	0.0	0	1,789	1,789	0.0	0.00	2.83
Total	8,275,269	8,462,916	187,647	2.3	147,669	148,425	756	0.5	1.78	1.75

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	97,441	99,911	2,470	2.5	County	51.24	45.98	0.200	0.198
(-) TIF Tax Capacity	3,807	3,373	-434	-11.4	City/Town	61.46	63.26	0.353	0.359
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.37	17.24	19.787	21.310
(=) Taxable Tax Capacity	93,635	96,538	2,903	3.1	Special District	1.67	1.55	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	132.74	128.04	20.340	21.867

**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	65,800	65,600	-0.3	744	721	-23	-3.1	1.13	1.1
Res Hmstd: Avg Val	98,700	98,400	-0.3	1,227	1,191	-36	-2.9	1.24	1.21
Res Hmstd: Hi Val	131,600	131,200	-0.3	1,761	1,712	-48	-2.7	1.34	1.31
Res Hmstd: Ex-Hi Val	197,400	196,700	-0.4	2,827	2,753	-74	-2.6	1.43	1.4
Apartment	300,000	308,600	2.9	5,588	5,614	26	0.5	1.86	1.82
Comm/Ind: Lo Val	150,000	154,600	3.1	4,313	4,404	91	2.1	2.88	2.85
Comm/Ind: Med Val	300,000	309,100	3.0	9,963	10,107	144	1.4	3.32	3.27
Comm/Ind: Hi Val	1,000,000	1,030,400	3.0	36,327	36,732	405	1.1	3.63	3.56

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: Exist	3,403,405	3,437,691	34,286	1.0	30,653	29,707	-946	-3.1	0.90	0.86
ResNonHm Exist	402,569	429,170	26,601	6.6	4,216	4,262	46	1.1	1.05	0.99
Apartments Exist	4,666	4,598	-68	-1.5	56	51	-6	-10.1	1.21	1.10
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	824,722	861,068	36,346	4.4	8,121	8,052	-68	-0.8	0.98	0.94
Com/Ind Lo Exist	124,524	124,960	436	0.3	2,642	2,541	-101	-3.8	2.12	2.03
Com/Ind Hi Exist	195,012	201,593	6,581	3.4	5,300	5,216	-83	-1.6	2.72	2.59
Publ U: Elec Gen	522	493	-29	-5.5	7	6	-1	-15.5	1.36	1.22
Publ U: Other	418,080	466,609	48,529	11.6	11,213	11,692	479	4.3	2.68	2.51
AgHm House Exist	1,637,771	1,667,358	29,587	1.8	12,980	12,228	-752	-5.8	0.79	0.73
AgHm Land: Exist	12,162,720	15,575,307	3,412,587	28.1	54,103	62,985	8,883	16.4	0.44	0.40
Ag NonHm: Exist	6,232,377	8,063,689	1,831,312	29.4	48,127	53,875	5,748	11.9	0.77	0.67
Misc props	3,647	3,702	55	1.5	49	48	-1	-2.1	1.35	1.30
ResHmstd: NewCon	0	39,404	39,404	0.0	0	331	331	0.0	0.00	0.84
All Other NewCon	0	118,474	118,474	0.0	0	927	927	0.0	0.00	0.78
Total	25,410,015	30,994,115	5,584,100	22.0	177,467	191,922	14,455	8.1	0.70	0.62

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	214,822	262,031	47,209	22.0	County	51.13	44.53	0.114	0.119
(-) TIF Tax Capacity	68	68	0	0.0	City/Town	10.90	9.41	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.74	14.23	19.318	21.680
(=) Taxable Tax Capacity	214,754	261,963	47,209	22.0	Special District	1.32	1.16	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	79.09	69.33	19.432	21.799

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	116,000	117,200	1.0	875	801	-74	-8.4	0.75	0.68
Res Hmstd: Avg Val	173,900	175,700	1.0	1,497	1,387	-111	-7.4	0.86	0.79
Res Hmstd: Hi Val	231,800	234,100	1.0	2,120	1,972	-148	-7.0	0.91	0.84
Res Hmstd: Ex-Hi Val	347,700	351,200	1.0	3,366	3,144	-222	-6.6	0.97	0.9
Apartment	300,000	295,600	-1.5	3,549	3,206	-343	-9.7	1.18	1.08
Comm/Ind: Lo Val	150,000	155,100	3.4	3,092	3,041	-52	-1.7	2.06	1.96
Comm/Ind: Med Val	300,000	310,100	3.4	7,119	6,941	-177	-2.5	2.37	2.24
Comm/Ind: Hi Val	1,000,000	1,033,700	3.4	25,907	25,149	-758	-2.9	2.59	2.43

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: Exist	6,034,819	5,892,637	-142,182	-2.4	68,803	68,075	-728	-1.1	1.14	1.16
ResNonHm Exist	770,437	770,523	86	0.0	10,381	10,593	212	2.0	1.35	1.37
Apartments Exist	437,833	426,065	-11,768	-2.7	6,422	6,375	-47	-0.7	1.47	1.50
Low-inc Apts Exi	87,189	85,229	-1,961	-2.2	828	815	-13	-1.6	0.95	0.96
Seas Rec: Exist	48,349	51,134	2,784	5.8	582	592	10	1.8	1.20	1.16
Com/Ind Lo Exist	479,063	469,718	-9,345	-2.0	12,428	12,285	-143	-1.2	2.59	2.62
Com/Ind Hi Exist	1,327,245	1,305,515	-21,730	-1.6	42,488	42,298	-190	-0.4	3.20	3.24
Publ U: Elec Gen	14,117	13,528	-589	-4.2	295	295	0	0.0	2.09	2.18
Publ U: Other	85,980	84,347	-1,633	-1.9	2,844	2,826	-18	-0.6	3.31	3.35
AgHm House Exist	14,002	12,628	-1,374	-9.8	172	159	-13	-7.7	1.23	1.26
AgHm Land: Exist	35,025	41,644	6,618	18.9	243	296	53	21.6	0.69	0.71
Ag NonHm: Exist	56,844	76,504	19,660	34.6	651	875	224	34.3	1.15	1.14
Misc props	24,642	25,099	457	1.9	400	416	16	4.1	1.62	1.66
ResHmstd: NewCon	0	48,685	48,685	0.0	0	541	541	0.0	0.00	1.11
All Other NewCon	0	73,682	73,682	0.0	0	1,671	1,671	0.0	0.00	2.27
Total	9,415,545	9,376,936	-38,609	-0.4	146,538	148,113	1,574	1.1	1.56	1.58

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	111,992	111,651	-341	-0.3	County	45.36	44.18	0.000	0.000
(-) TIF Tax Capacity	5,133	4,029	-1,104	-21.5	City/Town	50.24	52.03	0.385	0.327
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.44	18.48	14.746	14.825
(=) Taxable Tax Capacity	106,860	107,623	763	0.7	Special District	0.50	0.45	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	113.54	115.14	15.131	15.152

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	87,500	85,400	-2.4	832	817	-15	-1.8	0.95	0.96
Res Hmstd: Avg Val	131,100	128,000	-2.4	1,432	1,411	-22	-1.5	1.09	1.10
Res Hmstd: Hi Val	174,800	170,700	-2.3	2,034	2,005	-29	-1.4	1.16	1.17
Res Hmstd: Ex-Hi Val	262,300	256,100	-2.4	3,239	3,195	-44	-1.4	1.23	1.25
Apartment	300,000	291,900	-2.7	4,712	4,643	-68	-1.4	1.57	1.59
Comm/Ind: Lo Val	150,000	147,500	-1.7	3,803	3,780	-23	-0.6	2.54	2.56
Comm/Ind: Med Val	300,000	295,100	-1.6	8,798	8,728	-70	-0.8	2.93	2.96
Comm/Ind: Hi Val	1,000,000	983,600	-1.6	32,109	31,903	-205	-0.6	3.21	3.24

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: Exist	2,805,828	2,798,190	-7,638	-0.3	22,755	22,290	-465	-2.0	0.81	0.80
ResNonHm Exist	369,917	375,259	5,342	1.4	3,429	3,409	-19	-0.6	0.93	0.91
Apartments Exist	4,694	4,557	-137	-2.9	52	50	-2	-4.2	1.11	1.10
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	238,583	268,775	30,192	12.7	1,828	1,969	140	7.7	0.77	0.73
Com/Ind Lo Exist	76,238	76,760	523	0.7	1,484	1,484	0	0.0	1.95	1.93
Com/Ind Hi Exist	130,773	139,234	8,461	6.5	3,316	3,495	180	5.4	2.54	2.51
Publ U: Elec Gen	12,207	31,680	19,473	159.5	161	413	252	155.9	1.32	1.30
Publ U: Other	237,934	222,999	-14,935	-6.3	5,987	5,518	-469	-7.8	2.52	2.47
AgHm House Exist	1,186,025	1,176,721	-9,304	-0.8	8,957	8,616	-341	-3.8	0.76	0.73
AgHm Land: Exist	6,982,675	8,029,208	1,046,532	15.0	30,482	34,108	3,626	11.9	0.44	0.42
Ag NonHm: Exist	3,101,302	3,572,207	470,904	15.2	22,910	25,172	2,263	9.9	0.74	0.70
Misc props	1,225	1,250	25	2.0	13	14	0	3.8	1.07	1.09
ResHmstd: NewCon	0	27,897	27,897	0.0	0	219	219	0.0	0.00	0.79
All Other NewCon	0	67,040	67,040	0.0	0	808	808	0.0	0.00	1.21
Total	15,147,401	16,791,775	1,644,374	10.9	101,374	107,567	6,193	6.1	0.67	0.64

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	129,526	142,904	13,379	10.3	County	47.74	45.96	0.000	0.000
(-) TIF Tax Capacity	38	34	-4	-11.4	City/Town	10.48	10.07	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.97	15.15	15.352	15.767
(=) Taxable Tax Capacity	129,487	142,870	13,383	10.3	Special District	0.49	0.44	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	74.68	71.62	15.352	15.767

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	135,100	134,700	-0.3	966	926	-40	-4.1	0.71	0.69
Res Hmstd: Avg Val	202,500	201,900	-0.3	1,633	1,574	-59	-3.6	0.81	0.78
Res Hmstd: Hi Val	270,000	269,300	-0.3	2,301	2,223	-78	-3.4	0.85	0.83
Res Hmstd: Ex-Hi Val	405,100	404,000	-0.3	3,639	3,522	-118	-3.2	0.9	0.87
Apartment	300,000	291,200	-2.9	3,261	3,066	-195	-6.0	1.09	1.05
Comm/Ind: Lo Val	150,000	159,700	6.5	2,932	3,116	184	6.3	1.95	1.95
Comm/Ind: Med Val	300,000	319,400	6.5	6,765	7,112	347	5.1	2.25	2.23
Comm/Ind: Hi Val	1,000,000	1,064,700	6.5	24,650	25,759	1,108	4.5	2.47	2.42

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: Exist	7,451,315	7,406,858	-44,456	-0.6	83,876	85,268	1,393	1.7	1.13	1.15
ResNonHm Exist	1,178,528	1,170,352	-8,176	-0.7	15,273	15,465	192	1.3	1.30	1.32
Apartments Exist	370,073	379,894	9,822	2.7	5,711	5,980	269	4.7	1.54	1.57
Low-inc Apts Exi	82,664	85,762	3,099	3.7	791	835	44	5.6	0.96	0.97
Seas Rec: Exist	10,150	10,318	168	1.7	147	152	6	3.8	1.45	1.48
Com/Ind Lo Exist	322,418	319,770	-2,648	-0.8	8,099	8,161	63	0.8	2.51	2.55
Com/Ind Hi Exist	1,785,060	1,819,477	34,417	1.9	58,784	60,876	2,091	3.6	3.29	3.35
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	63,329	61,129	-2,200	-3.5	2,030	1,983	-47	-2.3	3.21	3.24
AgHm House Exist	347,794	360,168	12,375	3.6	3,442	3,621	179	5.2	0.99	1.01
AgHm Land: Exist	703,401	770,111	66,710	9.5	3,543	3,927	384	10.8	0.50	0.51
Ag NonHm: Exist	331,416	398,605	67,189	20.3	3,267	4,011	745	22.8	0.99	1.01
Misc props	11,747	13,408	1,661	14.1	180	220	41	22.7	1.53	1.64
ResHmstd: NewCon	0	75,132	75,132	0.0	0	876	876	0.0	0.00	1.17
All Other NewCon	0	99,315	99,315	0.0	0	2,046	2,046	0.0	0.00	2.06
Total	12,657,894	12,970,299	312,405	2.5	185,142	193,423	8,280	4.5	1.46	1.49

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	145,415	148,981	3,566	2.5	County	52.99	53.31	0.000	0.000
(-) TIF Tax Capacity	1,835	2,006	171	9.3	City/Town	35.74	37.21	0.168	0.166
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.21	22.53	11.487	11.649
(=) Taxable Tax Capacity	143,580	146,975	3,396	2.4	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	110.93	113.05	11.655	11.814

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	126,800	126,000	-0.6	1,296	1,314	18	1.4	1.02	1.04
Res Hmstd: Avg Val	190,100	189,000	-0.6	2,129	2,158	29	1.3	1.12	1.14
Res Hmstd: Hi Val	253,400	251,900	-0.6	2,962	3,000	38	1.3	1.17	1.19
Res Hmstd: Ex-Hi Val	380,200	377,900	-0.6	4,631	4,686	56	1.2	1.22	1.24
Apartment	300,000	308,000	2.7	4,510	4,716	207	4.6	1.50	1.53
Comm/Ind: Lo Val	150,000	152,900	1.9	3,692	3,842	150	4.1	2.46	2.51
Comm/Ind: Med Val	300,000	305,800	1.9	8,557	8,874	317	3.7	2.85	2.90
Comm/Ind: Hi Val	1,000,000	1,019,300	1.9	31,260	32,355	1,096	3.5	3.13	3.17

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: Exist	10,350,478	10,081,985	-268,494	-2.6	120,721	118,246	-2,475	-2.1	1.17	1.17
ResNonHm Exist	1,325,572	1,315,911	-9,661	-0.7	18,121	18,318	198	1.1	1.37	1.39
Apartments Exist	469,389	480,295	10,906	2.3	7,370	7,561	191	2.6	1.57	1.57
Low-inc Apts Exi	129,006	133,301	4,295	3.3	1,269	1,329	61	4.8	0.98	1.00
Seas Rec: Exist	110,675	108,418	-2,256	-2.0	1,417	1,445	28	1.9	1.28	1.33
Com/Ind Lo Exist	766,812	752,844	-13,968	-1.8	19,955	19,703	-252	-1.3	2.60	2.62
Com/Ind Hi Exist	1,745,187	1,721,954	-23,233	-1.3	57,568	57,239	-329	-0.6	3.30	3.32
Publ U: Elec Gen	328,397	314,861	-13,537	-4.1	8,422	8,177	-245	-2.9	2.56	2.60
Publ U: Other	242,496	238,838	-3,659	-1.5	8,215	8,160	-55	-0.7	3.39	3.42
AgHm House Exist	38,512	37,484	-1,028	-2.7	442	433	-9	-2.0	1.15	1.16
AgHm Land: Exist	96,911	110,111	13,200	13.6	556	645	89	16.0	0.57	0.59
Ag NonHm: Exist	98,675	117,317	18,642	18.9	1,071	1,272	200	18.7	1.09	1.08
Misc props	41,498	43,944	2,446	5.9	707	764	57	8.0	1.70	1.74
ResHmstd: NewCon	0	66,713	66,713	0.0	0	802	802	0.0	0.00	1.20
All Other NewCon	0	101,834	101,834	0.0	0	2,526	2,526	0.0	0.00	2.48
Total	15,743,608	15,625,809	-117,799	-0.7	245,834	246,618	784	0.3	1.56	1.58

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	185,752	184,694	-1,058	-0.6	County	43.47	42.88	0.000	0.000
(-) TIF Tax Capacity	6,820	6,039	-782	-11.5	City/Town	46.41	47.83	0.176	0.178
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.37	20.64	19.683	19.635
(=) Taxable Tax Capacity	178,932	178,656	-276	-0.2	Special District	1.70	1.78	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	111.94	113.13	19.858	19.813

**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	97,400	94,900	-2.6	999	975	-24	-2.4	1.03	1.03
Res Hmstd:Avg Val	146,100	142,300	-2.6	1,685	1,648	-37	-2.2	1.15	1.16
Res Hmstd: Hi Val	194,700	189,600	-2.6	2,369	2,319	-50	-2.1	1.22	1.22
Res Hmstd: Ex-Hi Val	292,200	284,600	-2.6	3,742	3,667	-74	-2.0	1.28	1.29
Apartment	300,000	307,000	2.3	4,794	4,950	156	3.3	1.6	1.61
Comm/Ind: Lo Val	150,000	148,000	-1.3	3,838	3,817	-21	-0.6	2.56	2.58
Comm/Ind: Med Val	300,000	296,000	-1.3	8,856	8,792	-64	-0.7	2.95	2.97
Comm/Ind: Hi Val	1,000,000	986,700	-1.3	32,274	32,087	-187	-0.6	3.23	3.25

SOUTHEAST 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: Exist	4,686,806	4,675,223	-11,583	-0.2	41,583	41,414	-169	-0.4	0.89	0.89
ResNonHm Exist	654,625	659,670	5,045	0.8	6,425	6,434	9	0.1	0.98	0.98
Apartments Exist	3,526	3,590	64	1.8	44	44	0	1.0	1.23	1.22
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	277,715	232,379	-45,335	-16.3	2,492	2,005	-487	-19.5	0.90	0.86
Com/Ind Lo Exist	103,579	101,544	-2,035	-2.0	2,186	2,127	-59	-2.7	2.11	2.09
Com/Ind Hi Exist	91,886	97,412	5,526	6.0	2,471	2,605	134	5.4	2.69	2.67
Publ U: Elec Gen	1,558	1,517	-41	-2.6	18	20	1	6.0	1.18	1.29
Publ U: Other	280,276	303,342	23,065	8.2	7,653	8,169	517	6.7	2.73	2.69
AgHm House Exist	1,831,588	1,824,986	-6,602	-0.4	15,556	15,366	-190	-1.2	0.85	0.84
AgHm Land: Exist	7,429,132	8,247,095	817,964	11.0	34,085	37,015	2,930	8.6	0.46	0.45
Ag NonHm: Exist	2,764,069	3,317,740	553,671	20.0	22,922	26,557	3,634	15.9	0.83	0.80
Misc props	6,208	5,917	-291	-4.7	81	74	-7	-9.1	1.30	1.24
ResHmstd: NewCon	0	39,477	39,477	0.0	0	351	351	0.0	0.00	0.89
All Other NewCon	0	66,709	66,709	0.0	0	633	633	0.0	0.00	0.95
Total	18,130,967	19,576,602	1,445,635	8.0	135,516	142,813	7,297	5.4	0.75	0.73

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	156,395	167,904	11,509	7.4	County	45.75	44.87	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	14.42	13.71	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.62	20.41	17.935	18.322
(=) Taxable Tax Capacity	156,395	167,904	11,509	7.4	Special District	0.60	0.65	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	81.40	79.64	17.935	18.322

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	140,600	140,300	-300	-0.2	1,151	1,128	-23	-2.0	0.82	0.80
Res Hmstd: Avg Val	210,800	210,300	-500	-0.2	1,911	1,877	-34	-1.8	0.91	0.89
Res Hmstd: Hi Val	281,100	280,400	-700	-0.2	2,673	2,627	-46	-1.7	0.95	0.94
Res Hmstd: Ex-Hi Val	421,700	420,700	-1,000	-0.2	4,189	4,121	-68	-1.6	0.99	0.98
Apartment	300,000	305,500	5,500	1.8	3,591	3,601	10	0.3	1.2	1.18
Comm/Ind: Lo Val	150,000	159,000	9,000	6.0	3,122	3,334	212	6.8	2.08	2.1
Comm/Ind: Med Val	300,000	318,000	18,000	6.0	7,195	7,608	413	5.7	2.4	2.39
Comm/Ind: Hi Val	1,000,000	1,060,100	60,100	6.0	26,203	27,554	1,351	5.2	2.62	2.6

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: Exist	22,845,493	20,895,241	-1,950,252	-8.5	237,767	237,595	-172	-0.1	1.04	1.14
ResNonHm Exist	2,439,226	2,395,144	-44,082	-1.8	28,435	30,561	2,126	7.5	1.17	1.28
Apartments Exist	822,638	803,638	-19,000	-2.3	11,411	12,325	914	8.0	1.39	1.53
Low-inc Apts Exi	162,955	163,156	201	0.1	1,401	1,545	144	10.3	0.86	0.95
Seas Rec: Exist	59,502	57,794	-1,708	-2.9	618	646	28	4.5	1.04	1.12
Com/Ind Lo Exist	494,015	481,449	-12,566	-2.5	11,794	12,230	436	3.7	2.39	2.54
Com/Ind Hi Exist	4,168,899	4,068,993	-99,906	-2.4	130,193	134,671	4,479	3.4	3.12	3.31
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	227,791	246,819	19,028	8.4	7,033	8,078	1,045	14.9	3.09	3.27
AgHm House Exist	136,174	124,347	-11,827	-8.7	1,270	1,290	20	1.6	0.93	1.04
AgHm Land: Exist	107,306	110,569	3,263	3.0	375	424	49	13.1	0.35	0.38
Ag NonHm: Exist	123,913	133,178	9,265	7.5	1,107	1,296	189	17.1	0.89	0.97
Misc props	143,656	149,502	5,846	4.1	2,031	2,299	269	13.2	1.41	1.54
ResHmstd: NewCon	0	145,925	145,925	0.0	0	1,639	1,639	0.0	0.00	1.12
All Other NewCon	0	123,354	123,354	0.0	0	2,899	2,899	0.0	0.00	2.35
Total	31,731,568	29,899,110	-1,832,458	-5.8	433,434	447,498	14,064	3.2	1.37	1.50

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	367,351	348,505	-18,847	-5.1	County	32.32	35.41	0.000	0.000
(-) TIF Tax Capacity	21,099	17,621	-3,478	-16.5	City/Town	33.27	35.31	0.318	0.315
(-) FD Contrib Tax Cap	32,840	36,082	3,242	9.9	School District	21.93	24.44	17.777	20.682
(=) Taxable Tax Capacity	313,412	294,802	-18,610	-5.9	Special District	5.12	5.58	0.000	0.000
FD Distrib Tax Cap	51,763	55,083	3,320	6.4	Total	92.64	100.74	18.094	20.998

**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	159,600	146,000	-8.5	1,539	1,536	-2	-0.1	0.96	1.05
Res Hmstd: Avg Val	239,300	218,900	-8.5	2,493	2,489	-3	-0.1	1.04	1.14
Res Hmstd: Hi Val	319,000	291,800	-8.5	3,447	3,443	-5	-0.1	1.08	1.18
Res Hmstd: Ex-Hi Val	478,600	437,700	-8.5	5,300	5,328	29	0.5	1.11	1.22
Apartment	300,000	293,100	-2.3	4,017	4,306	290	7.2	1.34	1.47
Comm/Ind: Lo Val	150,000	146,400	-2.4	3,558	3,696	138	3.9	2.37	2.52
Comm/Ind: Med Val	300,000	292,800	-2.4	8,211	8,494	283	3.4	2.74	2.90
Comm/Ind: Hi Val	1,000,000	976,000	-2.4	29,926	31,013	1,088	3.6	2.99	3.18

WASHINGTON 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: Exist	21,001,802	19,860,486	-1,141,315	-5.4	201,675	199,408	-2,267	-1.1	0.96	1.00
ResNonHm Exist	2,685,024	2,515,359	-169,665	-6.3	27,796	27,351	-445	-1.6	1.04	1.09
Apartments Exist	554,456	559,292	4,836	0.9	7,020	7,496	476	6.8	1.27	1.34
Low-inc Apts Exi	115,441	114,043	-1,398	-1.2	888	921	33	3.7	0.77	0.81
Seas Rec: Exist	166,898	173,112	6,214	3.7	1,529	1,645	116	7.6	0.92	0.95
Com/Ind Lo Exist	298,837	297,481	-1,356	-0.5	6,776	7,042	267	3.9	2.27	2.37
Com/Ind Hi Exist	2,851,783	2,866,915	15,132	0.5	85,472	89,827	4,354	5.1	3.00	3.13
Publ U: Elec Gen	159,963	145,430	-14,534	-9.1	3,246	3,230	-16	-0.5	2.03	2.22
Publ U: Other	223,183	229,536	6,353	2.8	6,666	7,170	504	7.6	2.99	3.12
AgHm House Exist	301,194	169,161	-132,033	-43.8	2,471	1,454	-1,016	-41.1	0.82	0.86
AgHm Land: Exist	201,198	226,290	25,092	12.5	494	671	177	35.8	0.25	0.30
Ag NonHm: Exist	277,247	325,477	48,231	17.4	2,156	2,654	497	23.1	0.78	0.82
Misc props	34,967	38,441	3,474	9.9	388	470	82	21.1	1.11	1.22
ResHmstd: NewCon	0	156,357	156,357	0.0	0	1,609	1,609	0.0	0.00	1.03
All Other NewCon	0	111,399	111,399	0.0	0	2,069	2,069	0.0	0.00	1.86
Total	28,871,993	27,788,780	-1,083,213	-3.8	346,577	353,017	6,440	1.9	1.20	1.27

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	327,745	316,931	-10,814	-3.3	County	26.18	27.55	0.000	0.314
(-) TIF Tax Capacity	8,510	8,474	-35	-0.4	City/Town	28.54	30.07	0.600	0.626
(-) FD Contrib Tax Cap	23,763	26,427	2,664	11.2	School District	23.08	24.25	15.843	16.281
(=) Taxable Tax Capacity	295,472	282,029	-13,443	-4.5	Special District	4.74	5.14	0.000	0.000
FD Distrib Tax Cap	30,240	31,493	1,253	4.1	Total	82.54	87.01	16.443	17.221

**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	200,400	189,500	-5.4	1,792	1,773	-18	-1.0	0.89	0.94
Res Hmstd: Avg Val	300,400	284,100	-5.4	2,871	2,844	-27	-0.9	0.96	1.00
Res Hmstd: Hi Val	400,400	378,600	-5.4	3,951	3,914	-37	-0.9	0.99	1.03
Res Hmstd: Ex-Hi Val	600,800	568,200	-5.4	6,155	6,070	-84	-1.4	1.02	1.07
Apartment	300,000	302,600	0.9	3,589	3,812	224	6.2	1.2	1.26
Comm/Ind: Lo Val	150,000	150,800	0.5	3,383	3,561	177	5.2	2.26	2.36
Comm/Ind: Med Val	300,000	301,600	0.5	7,812	8,214	402	5.1	2.60	2.72
Comm/Ind: Hi Val	1,000,000	1,005,300	0.5	28,480	29,929	1,449	5.1	2.85	2.98

DAKOTA 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: Exist	30,674,163	28,172,822	-2,501,341	-8.2	316,893	312,141	-4,752	-1.5	1.03	1.11
ResNonHm Exist	2,677,058	2,370,221	-306,837	-11.5	30,552	29,097	-1,455	-4.8	1.14	1.23
Apartments Exist	1,757,517	1,698,865	-58,652	-3.3	22,491	23,465	975	4.3	1.28	1.38
Low-inc Apts Exi	79,251	114,508	35,257	44.5	679	1,051	373	54.9	0.86	0.92
Seas Rec: Exist	30,775	28,134	-2,641	-8.6	342	333	-9	-2.8	1.11	1.18
Com/Ind Lo Exist	525,835	517,839	-7,997	-1.5	12,299	12,761	461	3.8	2.34	2.46
Com/Ind Hi Exist	5,890,576	5,860,145	-30,431	-0.5	178,166	186,643	8,477	4.8	3.02	3.18
Publ U: Elec Gen	77,406	72,405	-5,001	-6.5	1,675	1,674	-1	-0.1	2.16	2.31
Publ U: Other	469,533	475,322	5,790	1.2	14,358	15,316	958	6.7	3.06	3.22
AgHm House Exist	239,222	220,431	-18,791	-7.9	2,120	2,061	-59	-2.8	0.89	0.94
AgHm Land: Exist	520,230	629,385	109,155	21.0	2,046	2,754	708	34.6	0.39	0.44
Ag NonHm: Exist	339,254	371,771	32,517	9.6	2,820	3,278	459	16.3	0.83	0.88
Misc props	140,733	141,405	672	0.5	1,995	2,165	171	8.6	1.42	1.53
ResHmstd: NewCon	0	172,193	172,193	0.0	0	1,948	1,948	0.0	0.00	1.13
All Other NewCon	0	162,859	162,859	0.0	0	3,565	3,565	0.0	0.00	2.19
Total	43,421,553	41,008,305	-2,413,247	-5.6	586,437	598,255	11,819	2.0	1.35	1.46

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	506,835	482,054	-24,780	-4.9	County	25.71	27.16	0.471	0.501
(-) TIF Tax Capacity	20,952	19,503	-1,448	-6.9	City/Town	34.35	37.14	0.853	0.913
(-) FD Contrib Tax Cap	48,460	52,294	3,835	7.9	School District	22.98	25.51	18.427	19.813
(=) Taxable Tax Capacity	437,423	410,257	-27,167	-6.2	Special District	4.50	4.68	0.000	0.000
FD Distrib Tax Cap	55,552	58,215	2,663	4.8	Total	87.54	94.50	19.751	21.228

**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	178,400	163,900	-8.1	1,702	1,672	-30	-1.8	0.95	1.02
Res Hmstd: Avg Val	267,500	245,700	-8.1	2,739	2,692	-46	-1.7	1.02	1.1
Res Hmstd: Hi Val	356,600	327,500	-8.2	3,775	3,712	-62	-1.7	1.06	1.13
Res Hmstd: Ex-Hi Val	535,000	491,400	-8.1	5,817	5,687	-130	-2.2	1.09	1.16
Apartment	300,000	290,000	-3.3	3,875	4,041	166	4.3	1.29	1.39
Comm/Ind: Lo Val	150,000	149,200	-0.5	3,514	3,684	170	4.8	2.34	2.47
Comm/Ind: Med Val	300,000	298,500	-0.5	8,101	8,487	386	4.8	2.70	2.84
Comm/Ind: Hi Val	1,000,000	994,800	-0.5	29,505	30,916	1,411	4.8	2.95	3.11

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: Exist	18,438,349	17,538,839	-899,510	-4.9	207,189	204,009	-3,180	-1.5	1.12	1.16
ResNonHm Exist	2,551,567	2,342,165	-209,403	-8.2	31,567	30,086	-1,481	-4.7	1.24	1.28
Apartments Exist	391,348	391,736	388	0.1	5,618	5,834	215	3.8	1.44	1.49
Low-inc Apts Exi	100,145	106,790	6,645	6.6	898	1,005	107	11.9	0.90	0.94
Seas Rec: Exist	78,509	84,889	6,380	8.1	883	998	116	13.1	1.12	1.18
Com/Ind Lo Exist	376,577	374,312	-2,265	-0.6	9,185	9,478	293	3.2	2.44	2.53
Com/Ind Hi Exist	2,322,969	2,422,482	99,514	4.3	74,296	79,918	5,622	7.6	3.20	3.30
Publ U: Elec Gen	18,332	17,839	-493	-2.7	389	391	2	0.5	2.12	2.19
Publ U: Other	151,368	158,344	6,976	4.6	4,745	5,116	371	7.8	3.13	3.23
AgHm House Exist	476,203	438,433	-37,770	-7.9	4,081	3,966	-114	-2.8	0.86	0.90
AgHm Land: Exist	870,883	996,728	125,845	14.5	3,282	4,127	844	25.7	0.38	0.41
Ag NonHm: Exist	490,689	532,659	41,970	8.6	4,310	4,851	542	12.6	0.88	0.91
Misc props	24,730	24,774	44	0.2	354	362	8	2.3	1.43	1.46
ResHmstd: NewCon	0	158,347	158,347	0.0	0	1,830	1,830	0.0	0.00	1.16
All Other NewCon	0	148,105	148,105	0.0	0	3,005	3,005	0.0	0.00	2.03
Total	26,291,670	25,736,442	-555,228	-2.1	346,796	354,975	8,179	2.4	1.32	1.38

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	291,586	286,638	-4,948	-1.7	County	34.84	35.75	0.000	0.000
(-) TIF Tax Capacity	7,692	7,976	284	3.7	City/Town	28.90	30.29	1.227	1.024
(-) FD Contrib Tax Cap	19,768	21,340	1,571	7.9	School District	28.61	30.13	16.031	16.817
(=) Taxable Tax Capacity	264,125	257,322	-6,803	-2.6	Special District	4.86	4.99	0.000	0.000
FD Distrib Tax Cap	25,444	28,136	2,692	10.6	Total	97.22	101.17	17.258	17.841

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	201,300	191,500	-4.9	2,113	2,079	-34	-1.6	1.05	1.09
Res Hmstd: Avg Val	301,800	287,100	-4.9	3,354	3,303	-51	-1.5	1.11	1.15
Res Hmstd: Hi Val	402,300	382,700	-4.9	4,595	4,526	-69	-1.5	1.14	1.18
Res Hmstd: Ex-Hi Val	603,600	574,200	-4.9	7,161	7,021	-140	-2.0	1.19	1.22
Apartment	300,000	300,300	0.1	4,163	4,333	170	4.1	1.39	1.44
Comm/Ind: Lo Val	150,000	156,400	4.3	3,618	3,947	329	9.1	2.41	2.52
Comm/Ind: Med Val	300,000	312,900	4.3	8,355	9,053	698	8.4	2.78	2.89
Comm/Ind: Hi Val	1,000,000	1,042,800	4.3	30,461	32,869	2,408	7.9	3.05	3.15

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: Exist	19,614,427	18,129,460	-1,484,967	-7.6	242,104	237,639	-4,465	-1.8	1.23	1.31
ResNonHm Exist	1,994,246	1,806,997	-187,250	-9.4	27,464	26,466	-998	-3.6	1.38	1.46
Apartments Exist	954,242	969,675	15,432	1.6	15,820	17,143	1,324	8.4	1.66	1.77
Low-inc Apts Exi	153,738	146,851	-6,887	-4.5	1,578	1,601	24	1.5	1.03	1.09
Seas Rec: Exist	8,719	8,813	94	1.1	130	143	14	10.6	1.49	1.63
Com/Ind Lo Exist	328,524	342,199	13,675	4.2	8,493	9,268	775	9.1	2.59	2.71
Com/Ind Hi Exist	4,724,505	4,482,363	-242,143	-5.1	158,535	157,860	-675	-0.4	3.36	3.52
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	210,503	208,459	-2,043	-1.0	6,964	7,234	270	3.9	3.31	3.47
AgHm House Exist	84,746	73,717	-11,030	-13.0	987	917	-69	-7.0	1.16	1.24
AgHm Land: Exist	116,675	129,121	12,446	10.7	543	678	135	25.0	0.46	0.53
Ag NonHm: Exist	221,598	274,302	52,704	23.8	2,351	3,170	818	34.8	1.06	1.16
Misc props	23,014	23,554	541	2.3	385	430	45	11.8	1.67	1.83
ResHmstd: NewCon	0	150,330	150,330	0.0	0	1,917	1,917	0.0	0.00	1.28
All Other NewCon	0	111,453	111,453	0.0	0	2,902	2,902	0.0	0.00	2.60
Total	28,434,937	26,857,293	-1,577,644	-5.5	465,352	467,368	2,016	0.4	1.64	1.74

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	339,035	321,152	-17,884	-5.3	County	40.35	42.44	0.000	0.000	
(-) TIF Tax Capacity	28,637	24,597	-4,040	-14.1	City/Town	36.59	39.67	0.932	0.992	
(-) FD Contrib Tax Cap	37,259	39,281	2,022	5.4	School District	23.81	25.47	20.180	21.129	
(=) Taxable Tax Capacity	273,139	257,273	-15,866	-5.8	Special District	7.80	8.88	0.000	0.000	
FD Distrib Tax Cap	40,810	45,742	4,931	12.1	Total	108.55	116.46	21.112	22.120	

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	163,600	151,200	-7.6	1,896	1,859	-37	-2.0	1.16	1.23
Res Hmstd: Avg Val	245,400	226,800	-7.6	3,030	2,975	-56	-1.8	1.23	1.31
Res Hmstd: Hi Val	327,100	302,300	-7.6	4,163	4,089	-74	-1.8	1.27	1.35
Res Hmstd: Ex-Hi Val	490,700	453,600	-7.6	6,363	6,286	-77	-1.2	1.3	1.39
Apartment	300,000	304,900	1.6	4,704	5,113	409	8.7	1.57	1.68
Comm/Ind: Lo Val	150,000	142,300	-5.1	3,840	3,818	-22	-0.6	2.56	2.68
Comm/Ind: Med Val	300,000	284,600	-5.1	8,855	8,740	-115	-1.3	2.95	3.07
Comm/Ind: Hi Val	1,000,000	948,700	-5.1	32,257	32,007	-250	-0.8	3.23	3.37

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: Exist	22,312,487	21,376,606	-935,881	-4.2	258,149	261,631	3,483	1.3	1.16	1.22
ResNonHm Exist	2,265,450	2,179,334	-86,116	-3.8	28,030	28,505	475	1.7	1.24	1.31
Apartments Exist	2,064,093	2,066,506	2,414	0.1	30,250	32,180	1,930	6.4	1.47	1.56
Low-inc Apts Exi	158,049	156,405	-1,644	-1.0	1,438	1,510	72	5.0	0.91	0.97
Seas Rec: Exist	5,128	3,945	-1,184	-23.1	57	46	-11	-20.0	1.11	1.16
Com/Ind Lo Exist	342,118	366,572	24,454	7.1	8,471	9,484	1,013	12.0	2.48	2.59
Com/Ind Hi Exist	8,553,863	8,047,265	-506,597	-5.9	275,565	271,105	-4,460	-1.6	3.22	3.37
Publ U: Elec Gen	562	196	-367	-65.2	14	5	-9	-62.8	2.43	2.61
Publ U: Other	166,682	162,643	-4,039	-2.4	5,386	5,496	110	2.0	3.23	3.38
AgHm House Exist	208	195	-13	-6.2	2	2	0	1.7	1.08	1.17
AgHm Land: Exist	66	61	-5	-8.2	0	0	0	11.0	0.21	0.25
Ag NonHm: Exist	215	2,496	2,281	#####	2	27	25	#####	1.01	1.10
Misc props	8,451	7,760	-691	-8.2	141	139	-2	-1.5	1.67	1.79
ResHmstd: NewCon	0	88,775	88,775	0.0	0	1,063	1,063	0.0	0.00	1.20
All Other NewCon	0	290,157	290,157	0.0	0	7,455	7,455	0.0	0.00	2.57
Total	35,877,372	34,748,915	-1,128,457	-3.1	607,505	618,650	11,144	1.8	1.69	1.78

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	458,660	444,155	-14,505	-3.2	County	40.35	42.44	0.000	0.000
(-) TIF Tax Capacity	40,757	31,065	-9,692	-23.8	City/Town	33.55	35.25	0.168	0.174
(-) FD Contrib Tax Cap	63,946	66,478	2,532	4.0	School District	19.28	20.62	15.860	16.753
(=) Taxable Tax Capacity	353,957	346,612	-7,345	-2.1	Special District	9.18	10.16	0.000	0.000
FD Distrib Tax Cap	28,920	30,702	1,782	6.2	Total	102.35	108.47	16.027	16.927

**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	197,500	189,200	-4.2	2,143	2,170	27	1.3	1.09	1.15
Res Hmstd: Avg Val	296,100	283,700	-4.2	3,399	3,441	41	1.2	1.15	1.21
Res Hmstd: Hi Val	394,700	378,100	-4.2	4,655	4,709	54	1.2	1.18	1.25
Res Hmstd: Ex-Hi Val	592,200	567,400	-4.2	7,246	7,298	52	0.7	1.22	1.29
Apartment	300,000	300,400	0.1	4,319	4,582	263	6.1	1.44	1.53
Comm/Ind: Lo Val	150,000	141,100	-5.9	3,674	3,607	-66	-1.8	2.45	2.56
Comm/Ind: Med Val	300,000	282,200	-5.9	8,491	8,266	-225	-2.6	2.83	2.93
Comm/Ind: Hi Val	1,000,000	940,800	-5.9	30,975	30,344	-631	-2.0	3.1	3.23

SOUTHWEST 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: Exist	30,593,651	29,148,030	-1,445,621	-4.7	342,821	343,374	552	0.2	1.12	1.18
ResNonHm Exist	4,248,151	4,141,161	-106,990	-2.5	49,284	50,657	1,373	2.8	1.16	1.22
Apartments Exist	1,671,936	1,601,578	-70,359	-4.2	23,193	23,530	338	1.5	1.39	1.47
Low-inc Apts Exi	123,252	120,814	-2,438	-2.0	1,054	1,094	40	3.8	0.86	0.91
Seas Rec: Exist	134,760	159,291	24,531	18.2	1,496	1,859	363	24.3	1.11	1.17
Com/Ind Lo Exist	339,510	356,372	16,862	5.0	8,118	8,894	776	9.6	2.39	2.50
Com/Ind Hi Exist	6,708,296	6,410,992	-297,305	-4.4	211,362	211,131	-231	-0.1	3.15	3.29
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	198,887	195,693	-3,194	-1.6	6,212	6,377	165	2.7	3.12	3.26
AgHm House Exist	75,780	76,035	254	0.3	821	858	37	4.5	1.08	1.13
AgHm Land: Exist	87,666	129,180	41,514	47.4	396	772	375	94.7	0.45	0.60
Ag NonHm: Exist	184,914	219,231	34,317	18.6	1,673	2,071	398	23.8	0.90	0.94
Misc props	16,536	17,551	1,014	6.1	254	288	34	13.4	1.54	1.64
ResHmstd: NewCon	0	166,050	166,050	0.0	0	1,941	1,941	0.0	0.00	1.17
All Other NewCon	0	250,437	250,437	0.0	0	5,924	5,924	0.0	0.00	2.37
Total	44,383,340	42,992,412	-1,390,928	-3.1	646,685	658,770	12,085	1.9	1.46	1.53

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	537,742	521,123	-16,619	-3.1	County	40.35	42.44	0.000	0.000
(-) TIF Tax Capacity	10,581	9,480	-1,101	-10.4	City/Town	24.96	25.97	0.877	0.887
(-) FD Contrib Tax Cap	53,243	55,725	2,482	4.7	School District	19.95	21.61	15.716	15.959
(=) Taxable Tax Capacity	473,917	455,918	-18,000	-3.8	Special District	8.36	9.37	0.000	0.000
FD Distrib Tax Cap	22,818	23,908	1,089	4.8	Total	93.61	99.38	16.593	16.846

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	275,000	262,000	-4.7	2,906	2,909	3	0.1	1.06	1.11
Res Hmstd: Avg Val	412,300	392,800	-4.7	4,542	4,547	4	0.1	1.10	1.16
Res Hmstd: Hi Val	549,600	523,600	-4.7	6,173	6,144	-29	-0.5	1.12	1.17
Res Hmstd: Ex-Hi Val	824,600	785,600	-4.7	9,847	9,841	-7	-0.1	1.19	1.25
Apartment	300,000	287,400	-4.2	4,008	4,054	46	1.2	1.34	1.41
Comm/Ind: Lo Val	150,000	143,400	-4.4	3,563	3,551	-12	-0.3	2.38	2.48
Comm/Ind: Med Val	300,000	286,700	-4.4	8,231	8,151	-80	-1.0	2.74	2.84
Comm/Ind: Hi Val	1,000,000	955,700	-4.4	30,016	29,863	-152	-0.5	3.00	3.12

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: Exist	16,695,607	15,620,967	-1,074,640	-6.4	185,900	186,365	465	0.2	1.11	1.19
ResNonHm Exist	1,604,499	1,562,767	-41,733	-2.6	19,388	20,313	925	4.8	1.21	1.30
Apartments Exist	1,239,048	1,230,259	-8,790	-0.7	17,852	19,127	1,275	7.1	1.44	1.55
Low-inc Apts Exi	219,703	216,895	-2,807	-1.3	2,007	2,126	119	5.9	0.91	0.98
Seas Rec: Exist	12,906	13,331	425	3.3	156	170	13	8.4	1.21	1.27
Com/Ind Lo Exist	337,591	334,932	-2,659	-0.8	8,238	8,598	360	4.4	2.44	2.57
Com/Ind Hi Exist	5,150,051	4,979,232	-170,819	-3.3	165,255	167,924	2,670	1.6	3.21	3.37
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	215,758	218,885	3,127	1.4	6,920	7,376	455	6.6	3.21	3.37
AgHm House Exist	1,550	1,037	-513	-33.1	17	13	-4	-23.0	1.08	1.24
AgHm Land: Exist	1,467	466	-1,001	-68.3	6	2	-4	-69.2	0.40	0.39
Ag NonHm: Exist	17,422	19,678	2,255	12.9	147	182	35	23.8	0.84	0.92
Misc props	92,371	94,527	2,156	2.3	1,390	1,533	143	10.3	1.50	1.62
ResHmstd: NewCon	0	37,303	37,303	0.0	0	446	446	0.0	0.00	1.20
All Other NewCon	0	110,898	110,898	0.0	0	2,794	2,794	0.0	0.00	2.52
Total	25,587,973	24,441,177	-1,146,796	-4.5	407,276	416,968	9,692	2.4	1.59	1.71

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	316,636	303,991	-12,646	-4.0	County	46.49	50.04	0.000	0.000
(-) TIF Tax Capacity	21,208	19,447	-1,761	-8.3	City/Town	24.14	26.56	0.777	0.942
(-) FD Contrib Tax Cap	39,041	41,146	2,105	5.4	School District	19.58	21.27	18.146	18.557
(=) Taxable Tax Capacity	256,387	243,398	-12,989	-5.1	Special District	7.55	8.05	0.000	0.000
FD Distrib Tax Cap	32,516	34,074	1,558	4.8	Total	97.74	105.91	18.923	19.500

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	172,900	161,800	-6.4	1,800	1,802	2	0.1	1.04	1.11
Res Hmstd: Avg Val	259,200	242,500	-6.4	2,885	2,887	2	0.1	1.11	1.19
Res Hmstd: Hi Val	345,500	323,300	-6.4	3,969	3,973	4	0.1	1.15	1.23
Res Hmstd: Ex-Hi Val	518,400	485,000	-6.4	6,093	6,083	-10	-0.2	1.18	1.25
Apartment	300,000	297,900	-0.7	4,233	4,525	292	6.9	1.41	1.52
Comm/Ind: Lo Val	150,000	145,000	-3.3	3,647	3,706	60	1.6	2.43	2.56
Comm/Ind: Med Val	300,000	290,000	-3.3	8,414	8,514	100	1.2	2.80	2.94
Comm/Ind: Hi Val	1,000,000	966,800	-3.3	30,663	31,140	477	1.6	3.07	3.22

CITY OF MINNEAPOLIS

<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: Exist	19,873,401	19,140,116	-733,285	-3.7	280,886	268,418	-12,468	-4.4	1.41	1.40
ResNonHm Exist	5,438,875	5,191,558	-247,317	-4.5	85,967	81,244	-4,723	-5.5	1.58	1.56
Apartments Exist	3,117,435	3,090,495	-26,940	-0.9	55,555	54,768	-787	-1.4	1.78	1.77
Low-inc Apts Exi	326,954	351,397	24,443	7.5	3,588	3,834	247	6.9	1.10	1.09
Seas Rec: Exist	15,500	15,480	-20	-0.1	275	273	-2	-0.7	1.78	1.77
Com/Ind Lo Exist	611,606	650,763	39,157	6.4	16,709	17,887	1,178	7.1	2.73	2.75
Com/Ind Hi Exist	8,151,144	7,793,090	-358,054	-4.4	291,832	280,773	-11,059	-3.8	3.58	3.60
Publ U: Elec Gen	67,051	70,520	3,469	5.2	1,792	1,898	106	5.9	2.67	2.69
Publ U: Other	268,163	256,716	-11,447	-4.3	9,579	9,226	-353	-3.7	3.57	3.59
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	1,400	1,514	114	8.1	18	19	1	7.5	1.28	1.27
Misc props	60,304	58,380	-1,923	-3.2	1,067	1,029	-39	-3.6	1.77	1.76
ResHmstd: NewCon	0	82,929	82,929	0.0	0	1,163	1,163	0.0	0.00	1.40
All Other NewCon	0	279,161	279,161	0.0	0	6,125	6,125	0.0	0.00	2.19
Total	37,931,833	36,982,119	-949,714	-2.5	747,267	726,657	-20,610	-2.8	1.97	1.96

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	482,552	470,058	-12,494	-2.6	County	39.62	41.78	0.000	0.000
(-) TIF Tax Capacity	73,308	35,672	-37,637	-51.3	City/Town	57.00	58.28	2.461	2.524
(-) FD Contrib Tax Cap	51,149	55,163	4,014	7.8	School District	24.54	20.02	16.258	16.081
(=) Taxable Tax Capacity	358,095	379,224	21,129	5.9	Special District	6.44	6.81	0.000	0.000
FD Distrib Tax Cap	56,168	60,484	4,316	7.7	Total	127.59	126.89	18.719	18.605

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	163,200	157,200	-3.7	2,162	2,056	-106	-4.9	1.32	1.31
Res Hmstd: Avg Val	244,700	235,700	-3.7	3,428	3,269	-159	-4.6	1.40	1.39
Res Hmstd: Hi Val	326,100	314,100	-3.7	4,692	4,480	-212	-4.5	1.44	1.43
Res Hmstd: Ex-Hi Val	489,300	471,200	-3.7	7,159	6,856	-303	-4.2	1.46	1.45
Apartment	300,000	297,400	-0.9	5,346	5,270	-76	-1.4	1.78	1.77
Comm/Ind: Lo Val	150,000	143,400	-4.4	4,098	3,942	-156	-3.8	2.73	2.75
Comm/Ind: Med Val	300,000	286,800	-4.4	9,468	9,052	-417	-4.4	3.16	3.16
Comm/Ind: Hi Val	1,000,000	956,100	-4.4	34,530	33,165	-1,365	-4.0	3.45	3.47

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: Exist	13,259,548	12,208,805	-1,050,744	-7.9	152,818	153,988	1,170	0.8	1.15	1.26
ResNonHm Exist	2,549,623	2,426,938	-122,685	-4.8	33,494	34,971	1,477	4.4	1.31	1.44
Apartments Exist	1,973,890	1,887,508	-86,382	-4.4	29,406	31,034	1,627	5.5	1.49	1.64
Low-inc Apts Exi	343,700	324,874	-18,826	-5.5	3,154	3,273	119	3.8	0.92	1.01
Seas Rec: Exist	1,429	1,147	-282	-19.8	19	17	-2	-9.1	1.35	1.52
Com/Ind Lo Exist	434,819	429,338	-5,481	-1.3	10,774	11,316	542	5.0	2.48	2.64
Com/Ind Hi Exist	3,985,487	3,914,168	-71,319	-1.8	129,564	135,740	6,176	4.8	3.25	3.47
Publ U: Elec Gen	28,326	28,326	0	0.0	664	724	60	9.1	2.34	2.56
Publ U: Other	218,571	208,179	-10,392	-4.8	7,106	7,219	114	1.6	3.25	3.47
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	726	740	14	1.9	8	9	1	15.2	1.06	1.20
Misc props	7,199	7,129	-70	-1.0	108	119	11	9.7	1.50	1.67
ResHmstd: NewCon	0	29,130	29,130	0.0	0	367	367	0.0	0.00	1.26
All Other NewCon	0	83,697	83,697	0.0	0	1,852	1,852	0.0	0.00	2.21
Total	22,803,318	21,549,978	-1,253,340	-5.5	367,114	380,630	13,516	3.7	1.61	1.77

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	279,928	266,461	-13,468	-4.8	County	43.00	46.28	0.000	0.000
(-) TIF Tax Capacity	25,976	25,463	-513	-2.0	City/Town	32.33	36.23	0.000	0.000
(-) FD Contrib Tax Cap	26,324	30,379	4,054	15.4	School District	22.66	28.33	15.867	13.943
(=) Taxable Tax Capacity	227,628	210,619	-17,009	-7.5	Special District	8.50	9.54	0.000	0.000
FD Distrib Tax Cap	51,563	56,480	4,917	9.5	Total	106.49	120.38	15.867	13.943

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	150,700	138,800	-11,900	-7.9	1,607	1,617	10	0.6	1.07	1.16
Res Hmstd: Avg Val	226,000	208,100	-17,900	-7.9	2,596	2,610	14	0.5	1.15	1.25
Res Hmstd: Hi Val	301,200	277,300	-23,900	-7.9	3,584	3,602	18	0.5	1.19	1.3
Res Hmstd: Ex-Hi Val	452,000	416,200	-35,800	-7.9	5,530	5,590	60	1.1	1.22	1.34
Apartment	300,000	286,900	-13,100	-4.4	4,469	4,717	248	5.5	1.49	1.64
Comm/Ind: Lo Val	150,000	147,300	-2,700	-1.8	3,717	3,883	166	4.5	2.48	2.64
Comm/Ind: Med Val	300,000	294,600	-5,400	-1.8	8,593	8,968	375	4.4	2.86	3.04
Comm/Ind: Hi Val	1,000,000	982,100	-17,900	-1.8	31,349	32,810	1,461	4.7	3.13	3.34

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
162.0	Farm 1b Hmstd HGA: <50K	0.450	25,166	113	33
163.0	Ag Hmstd HGA: <76K	1.000	6,382,217	63,822	44,320
164.0	Ag Hmstd HGA: 76K-414K	1.000	5,878,182	58,782	57,935
165.0	Ag Hmstd HGA: 414K-500K	1.000	68,867	689	653
166.0	Ag Hmstd HGA: >500K	1.250	85,146	1,064	999
167.0	Farm 1b Hmstd land <50K	0.450	1,630	7	3
168.0	Ag Hmstd 1 & b: <115K	0.500	10,291,393	51,457	19,040
169.0	Ag Hmstd 1 & b: 115K-345K	0.500	12,568,343	62,842	52,386
170.0	Ag Hmstd 1 & b: 345K-990K	0.500	12,519,365	62,597	50,836
171.0	Ag Hmstd 1 & b: >990K	1.000	7,814,857	78,149	62,522
173.0	Ag Non-homestead	1.000	20,417,741	204,177	168,651
174.0	Private Airport	1.000	913	9	8
175.0	Migrant Housing <500K	1.000	1,096	11	12
180.0	Timberlands	1.000	2,259,770	22,598	17,520
181.0	Managed forest land	0.650	89,266	580	478
182.0	Non-comm SeasRec: <76K	1.000	10,708,347	107,083	83,653
183.0	Non-Comm SeasRec: 76K-500K	1.000	14,528,333	145,283	121,608
184.0	Non-comm SeasRec: >500K	1.250	1,692,220	21,153	16,159
187.0	Res 1b Homestead: <50K	0.450	406,620	1,830	1,631
188.0	Res Homestead: <76K	1.000	105,069,405	1,050,694	987,545
189.0	Res Homestead: 76K-414K	1.000	196,383,021	1,963,830	2,241,423
190.0	Res Homestead: 414K-500K	1.000	7,426,055	74,261	79,649
191.0	Res Homestead: > 500K	1.250	15,427,915	192,849	197,872
193.0	Res NonHmstd 1 unit: <76K	1.000	12,602,601	126,026	151,014
194.0	Res NonHmstd 1 unit: 76K - 500K	1.000	17,424,204	174,242	202,656
195.0	Res NonHmstd 1 unit: >500K	1.250	2,646,331	33,079	34,792
197.0	Res NonHmstd 2-3 units	1.250	9,883,233	123,540	143,670
200.0	Regular apartments (4a)	1.250	18,327,787	229,097	277,136
201.0	Low-income housing (4d)	0.750	2,724,116	20,431	25,883
202.0	Student housing	1.000	29,460	295	366
203.0	Manuf home park land	1.250	600,516	7,506	8,586
205.0	Comm SeasRec 1c: <600K	0.500	438,546	2,193	1,686
206.0	Com SeasRec 1c: 600K-2.3M	1.000	226,072	2,261	1,562
207.0	Com SeasRec 1c: >2.3M	1.250	42,434	530	398
208.0	Com SeasRec 4c: <500K	1.000	250,374	2,504	2,470
209.0	Com SeasRec 4c: >500K	1.250	121,026	1,513	1,363
210.0	Bed & Breakfast	1.250	26,254	328	344
211.0	Qualifying golf courses	1.250	262,172	3,277	3,220
212.0	Metro Non-profit Indoor Rec	1.250	15,220	190	271
213.0	Non-profit/Comm Serv - NonRev	1.500	41,463	622	718
214.0	Non-profit/Comm Serv - donation	1.500	57,692	865	1,209

House Research Dept.

Simulation No. 10A2

Baseline: Final Pay 2009

Page 35

10/11/2010 3:07 PM

Alternative: Final Pay 2010

(all figures in \$000s)

Item ID	Description	Baseline	Final Pay 2009	Final Pay 2010	Total
215.0	Seasonal Restaurant on Lake	1.250	10,247	128	104
217.0	Commercial: <150K	1.500	8,673,728	130,106	214,704
218.0	Commercial: >150K	2.000	50,796,622	1,015,932	1,638,769
219.0	Comm'l border city: <150K	1.500	222	3	7
220.0	Comm'l border city: >150K	2.000	79	2	3
228.0	Industrial: <150K	1.500	1,306,030	19,590	32,642
229.0	Industrial: >150K	2.000	15,141,146	302,823	491,519
239.0	Publ Util: land & bldgs <150K	1.500	82,496	1,237	1,912
240.0	Publ Util: land & bldgs >150K	2.000	925,946	18,519	28,666
241.0	Publ Util: Electric Generat Mach	2.000	1,507,508	30,150	33,262
242.0	Publ Util: machinery (non-generat)	2.000	1,115,829	22,317	33,004
244.0	Railroad <150K	1.500	25,348	380	612
245.0	Railroad >150K	2.000	765,267	15,305	23,835
247.0	Non-comm aircraft hangars	1.500	4,542	68	74
248.0	Mineral	2.000	2,194	44	80
249.0	Misc class 5	2.000	5,627	113	149
255.0	Personal: 3f	1.000	9,312	93	89
256.0	Non-comm aircraft hangars	1.500	76,300	1,145	1,188
257.0	Pers: It31 tools&mach excl elec gen	2.000	171,317	3,426	5,008
258.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	7,803	78	86
259.0	Pers: It32 struct/leased land-NCSRR<76	1.000	56,347	563	476
260.0	Pers: It32 str/lease land-NCSRR:76-500	1.000	17,422	174	141
262.0	Pers: It32 struct/leased land-C/I	2.000	18,907	378	532
263.0	Pers: Item 33 ag real estate	1.000	22,312	223	216
265.0	Pers: It41 struct/leased land - C/I	2.000	451,217	9,024	10,831
266.0	Pers: It41 struct/leased land-NCSRR<76	1.000	1,065	11	13
269.0	Pers: It41 str/leased land-non C/I,SRR	1.000	6,738	67	81
270.0	Pers: Item 41 Border EZ	2.000	29	1	1
271.0	Pers: Item 42 non-EZ struct/RR land	2.000	33,099	662	1,225
273.0	Pers: It43 leased real estate - non C/I	1.500	27,480	412	577
274.0	Pers: Item 43 leased real estate - C/I	2.000	447,226	8,945	10,343
275.0	Pers: Item 44 electric util trans lines	2.000	1,647,663	32,953	51,654
276.0	Pers: Item 44 electric util distri lines	2.000	257,175	5,143	8,525
277.0	Pers: Item 45 syst/gas utils	2.000	1,996,322	39,926	59,175
278.0	Pers: Item 46 syst/water utils	2.000	76	2	2
279.0	Pers: Item 48 misc	2.000	11,057	221	256
State Total			581,387,062	6,552,547	7,712,036

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
175.1	Farm 1b Hm HGA: <50K: Exist	0.450	25,890	117	26
175.2	Farm 1b Hm HGA: <50K: NewCon	0.450	110	0	0
176.1	Ag Hmstd HGA: <76K: Exist	1.000	6,111,232	61,112	40,513
176.2	Ag Hmstd HGA: <76K: NewCon	1.000	25,066	251	165
177.1	Ag Hm HGA: 76K-414K: Exist	1.000	5,442,527	54,425	53,672
177.2	Ag Hm HGA: 76K-414K: NewCon	1.000	21,727	217	214
178.1	Ag Hm HGA: 414K-500K: Exist	1.000	50,247	502	491
178.2	Ag Hm HGA: 414K-500K: NewCon	1.000	197	2	2
179.1	Ag Hmstd HGA: >500K: Exist	1.250	68,802	860	849
179.2	Ag Hmstd HGA: >500K: NewCon	1.250	279	3	3
180.1	Farm 1b Hm 2a land <50K: Exist	0.450	1,087	5	1
180.2	Farm 1b Hm 2a land <50K: NewCon	0.450	5	0	0
181.1	Ag Hmstd 2a 1 & b: <115K: Exist	0.500	9,072,501	45,363	15,379
181.2	Ag Hmstd 2a 1 & b: <115K: NewCon	0.500	34,411	172	59
182.1	Ag Hm 2a 1 & b: 115K-345K: Exist	0.500	12,163,046	60,815	47,855
182.2	Ag Hm 2a 1 & b: 115K-345K: NewCon	0.500	42,831	214	171
183.1	Ag Hm 2a 1 & b: 345K-1.01M: Exist	0.500	16,245,152	81,226	61,069
183.2	Ag Hm 2a 1 & b: 345K-1.01M: NewCon	0.500	52,553	263	199
184.1	Ag Hmstd 2a 1 & b: >1.01M: Exist	1.000	10,553,393	105,534	76,520
184.2	Ag Hmstd 2a 1 & b: >1.01M: NewCon	1.000	31,885	319	231
185.1	Farm 1b Hm 2b land <50K: Exist	0.450	138	1	0
185.2	Farm 1b Hm 2b land <50K: NewCon	0.450	0	0	0
186.1	Ag Hmstd 2b 1 & b: <115K: Exist	0.500	977,974	4,890	1,659
186.2	Ag Hmstd 2b 1 & b: <115K: NewCon	0.500	219	1	0
187.1	Ag Hm 2b 1 & b: 115K-345K: Exist	0.500	1,128,868	5,644	4,565
187.2	Ag Hm 2b 1 & b: 115K-345K: NewCon	0.500	331	2	1
188.1	Ag Hm 2b 1 & b: 345K-1.01M: Exist	0.500	785,974	3,930	3,141
188.2	Ag Hm 2b 1 & b: 345K-1.01M: NewCon	0.500	501	3	2
189.1	Ag Hmstd 2b 1 & b: >1.01M: Exist	1.000	253,324	2,533	2,085
189.2	Ag Hmstd 2b 1 & b: >1.01M: NewCon	1.000	90	1	1
193.1	Ag 2a Non-homestead: Exist	1.000	23,276,906	232,769	176,989
193.2	Ag 2a Non-homestead: NewCon	1.000	70,466	705	532
194.1	Ag 2b Non-homestead: Exist	1.000	8,058,612	80,586	64,332
194.2	Ag 2b Non-homestead: NewCon	1.000	1,172	12	9
195.1	Mig Housing <500K: Exist	1.000	1,060	11	12
195.2	Mig Housing <500K: NewCon	1.000	2	0	0
198.1	Managed forest land (2c)	0.650	179,168	1,165	909
199.1	Private Airport (2d)	1.000	1,069	11	9
205.1	Res 1b Hmstd: <50K: Exist	0.450	449,519	2,023	1,830
205.2	Res 1b Hmstd: <50K: NewCon	0.450	3,216	14	12

House Research Dept.

Simulation No. 10A2

Baseline: Final Pay 2009

Page 37

10/11/2010 3:07 PM

Alternative: Final Pay 2010

(all figures in \$000s)

Item ID	Description	Quantity	Baseline (\$000s)	Alternative (\$000s)	Change (\$000s)
206.1	Res Hmstd: <76K: Exist	1.000	104,318,592	1,043,186	1,015,346
206.2	Res Hmstd: <76K: NewCon	1.000	707,092	7,071	6,574
207.1	Res Hmstd: 76K-414K: Exist	1.000	185,728,790	1,857,288	2,218,668
207.2	Res Hmstd: 76K-414K: NewCon	1.000	1,239,186	12,392	14,371
208.1	Res Hmstd: 414K-500K: Exist	1.000	3,865,421	38,654	40,563
208.2	Res Hmstd: 414K-500K: NewCon	1.000	28,654	287	294
209.1	Res Hmstd: > 500K: Exist	1.250	14,335,262	179,191	191,343
209.2	Res Hmstd: > 500K: NewCon	1.250	94,941	1,187	1,228
211.1	Res NonHm 1 un: <76K: Exist	1.000	12,977,531	129,775	160,599
211.2	Res NonHm 1 un: <76K: NewCon	1.000	274,076	2,741	3,336
212.1	Res NonHm 1 un: 76K-500K: Exist	1.000	16,227,010	162,270	196,676
212.2	Res NonHm 1 un: 76K-500K: NewCon	1.000	373,067	3,731	4,437
213.1	Res NonHm 1 un: >500K: Exist	1.250	2,517,017	31,463	34,267
213.2	Res NonHm 1 un: >500K: NewCon	1.250	82,548	1,032	1,101
215.1	Res NonHm 2-3 units: Exist	1.250	9,284,878	116,061	139,535
215.2	Res NonHm 2-3 units: NewCon	1.250	211,727	2,647	3,116
218.1	Reg apartments (4a): Exist	1.250	18,115,306	226,441	286,411
218.2	Reg apartments (4a): NewCon	1.250	264,380	3,305	4,232
219.1	Low-inc housing (4d): Exist	0.750	2,766,193	20,746	27,368
219.2	Low-inc housing (4d): NewCon	0.750	40,991	307	407
220.1	Student housing	1.000	28,238	282	355
221.1	Manuf hm pk land: Exist	1.250	605,611	7,570	9,173
221.2	Manuf hm pk land: NewCon	1.250	141	2	2
223.1	Non-C SeasRec: <76K: Exist	1.000	9,616,247	96,162	73,553
223.2	Non-C SeasRec: <76K: NewCon	1.000	120,642	1,206	971
224.1	Non-C SeasRec: 76K-500K: Exist	1.000	15,015,925	150,159	124,012
224.2	Non-C SeasRec: 76K-500K: NewCon	1.000	175,448	1,754	1,514
225.1	Non-C SeasRec: >500K: Exist	1.250	1,872,701	23,409	17,546
225.2	Non-C SeasRec: >500K: NewCon	1.250	21,192	265	201
227.1	Com SeasRec 1c: <600K: Exist	0.500	416,601	2,083	1,619
227.2	Com SeasRec 1c: <600K: NewCon	0.500	2,467	12	10
228.1	Com SeasRec 1c: 0.6-2.3M: Exist	1.000	211,107	2,111	1,493
228.2	Com SeasRec 1c: 0.6-2.3M: NewCon	1.000	1,822	18	13
229.1	Com SeasRec 1c: >2.3M: Exist	1.250	32,669	408	299
229.2	Com SeasRec 1c: >2.3M: NewCon	1.250	304	4	3
230.1	Com SeasRec 4c: <500K: Exist	1.000	220,131	2,201	2,213
230.2	Com SeasRec 4c: <500K: NewCon	1.000	2,100	21	18
231.1	Com SeasRec 4c: >500K: Exist	1.250	174,229	2,178	1,905
231.2	Com SeasRec 4c: >500K: NewCon	1.250	3,278	41	34
232.1	Bed & Breakfast: Exist	1.250	24,591	307	332
232.2	Bed & Breakfast: NewCon	1.250	7	0	0
233.1	Qualifying golf courses	1.250	260,581	3,257	3,309
234.1	Metro Non-profit Indoor Rec	1.250	15,220	190	270
235.1	Non-profit/Comm Serv - NonRev	1.500	42,634	640	759

House Research Dept.

Simulation No. 10A2

Baseline: Final Pay 2009

Page 38

10/11/2010 3:07 PM

Alternative: Final Pay 2010

(all figures in \$000s)

Item ID	Description	Baseline	Alternative	Baseline	Alternative	Baseline
236.1	Non-profit/Comm Serv - donation	1.500	76,136	1,142	1,603	
237.1	Seasonal Restaurant on Lake	1.250	19,457	243	192	
238.1	Qualifying Marina <500K	1.000	7,566	76	80	
239.1	Qualifying Marina >500K	1.250	17,685	221	224	
241.1	Commercial: <150K: Exist	1.500	8,541,196	128,118	215,595	
241.2	Commercial: <150K: NewCon	1.500	177,530	2,663	4,491	
242.1	Commercial: >150K: Exist	2.000	49,440,087	988,802	1,650,645	
242.2	Commercial: >150K: NewCon	2.000	941,589	18,832	31,243	
243.1	Com bord city: <150K: Exist	1.500	599	9	16	
243.2	Com bord city: <150K: NewCon	1.500	2	0	0	
244.1	Com bord city: >150K: Exist	2.000	13,876	278	356	
244.2	Com bord city: >150K: Newcon	2.000	1	0	0	
252.1	Industrial: <150K: Exist	1.500	1,296,340	19,445	33,318	
252.2	Industrial: <150K: NewCon	1.500	17,667	265	449	
253.1	Industrial: >150K: Exist	2.000	14,946,648	298,933	503,272	
253.2	Industrial: >150K: NewCon	2.000	187,363	3,747	6,103	
255.1	Ind'l border city: >150K	2.000	4,282	86	99	
263.1	Publ Util: land & bldgs <150K	1.500	82,573	1,239	1,929	
264.1	Publ Util: land & bldgs >150K	2.000	914,818	18,296	29,166	
265.1	Publ Util: Electric Generat Mach	2.000	1,484,155	29,683	33,826	
266.1	Publ Util: machinery (non-generat)	2.000	1,160,128	23,203	34,498	
268.1	Railroad <150K	1.500	156,512	2,348	4,060	
269.1	Railroad >150K	2.000	749,783	14,996	23,387	
271.1	Non-comm aircraft hangars	1.500	4,430	66	75	
272.1	Mineral	2.000	2,196	44	81	
273.1	Misc class 5	2.000	7,114	142	158	
279.1	Personal: 3f	1.000	12,247	122	114	
280.1	Non-comm aircraft hangars	1.500	79,870	1,198	1,308	
281.1	Pers: It31 tools&mach excl elec gen	2.000	187,331	3,747	5,339	
282.1	Pers: It32 struct/lease land-non C/L,SRR	1.000	5,393	54	67	
283.1	Pers: It32 struct/leased land-NCSRR<76	1.000	58,354	584	503	
284.1	Pers: It32 NCSRR: 76K-500K	1.000	15,605	156	121	
286.1	Pers: It32 struct/leased land-C/I	2.000	23,504	470	673	
287.1	Pers: Item 33 ag real estate	1.000	29,629	296	291	
289.1	Pers: It41 struct/leased land - C/I	2.000	455,008	9,100	11,467	
290.1	Pers: It41 struct/leased land-NCSRR<76	1.000	1,355	14	17	
293.1	Pers: It41 str/leased land-non C/L,SRR	1.000	9,715	97	114	
294.1	Pers: Item 41 Border EZ	2.000	29	1	1	
295.1	Pers: Item 42 non-EZ struct/RR land	2.000	32,470	649	1,172	
297.1	Pers: It43 leased real estate - non C/I	1.500	25,387	381	530	
298.1	Pers: Item 43 leased real estate - C/I	2.000	467,683	9,354	10,957	
299.1	Pers: Item 44 electric util trans lines	2.000	1,682,106	33,642	53,658	
300.1	Pers: Item 44 electric util distri lines	2.000	252,561	5,051	8,391	
301.1	Pers: Item 45 syst/gas utils	2.000	2,161,691	43,234	64,035	

House Research Dept.

Simulation No. 10A2

Baseline: Final Pay 2009

Page 39

10/11/2010 3:07 PM

Alternative: Final Pay 2010

(all figures in \$000s)

302.1	Pers: Item 46 syst/water utils	2.000	73	1	2
303.1	Pers: Item 48 misc	2.000	10,830	217	255
State Total			<hr/> 583,208,669	<hr/> 6,540,999	<hr/> 7,876,868

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,548,950	1,725,382	206,335	1,309,090	290,209	773,957	6,848,924
Certified MKV Levy	2,414	32,590	112	817,886	235	0	853,002
Fiscal Disparities Levy	139,526	143,334	1,224	148,732	31,934	0	464,750
Disparity Reduction Aid	9,678	0	484	7,903	0	0	18,066
Spread NTC Levy	2,399,745	1,582,048	204,627	1,216,253	258,275	773,957	6,434,906
Spread MKV Levy	2,414	32,590	112	754,088	235	0	789,439
Tax Incr Financing Levy							337,325
	Homestead Credit	267,341		Taconite credit		16,503	
	Agricultural Credit	24,853		Disparity Reduction Credit		5,667	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,624,026	1,797,182	210,440	1,365,715	306,302	776,701	7,080,367
Certified MKV Levy	3,269	32,113	143	830,615	160	0	866,140
Fiscal Disparities Levy	158,193	158,533	1,428	171,897	33,448	0	523,498
Disparity Reduction Aid	9,623	0	466	7,941	0	0	18,031
Spread NTC Levy	2,456,210	1,638,650	208,546	1,258,014	272,853	776,701	6,610,974
Spread MKV Levy	3,269	32,113	143	758,478	160	0	794,163
Tax Incr Financing Levy							272,371
	Homestead Credit	278,581		Taconite credit		16,570	
	Agricultural Credit	23,914		Disparity Reduction Credit		5,134	