

House Research Simulation Report: Property Tax

Simulation #11B1

Date 3/1/2011

Steve Hinze, Legislative Analyst (steve.hinze@house.mn)

DESCRIPTION

BASELINE: Actual Pay 2011

ALTERNATIVE: Pay 2011 under HF 398

This report compares actual property taxes payable in 2011 to estimated property tax burdens if HF 398 was in effect for taxes payable in 2011. The payable 2011 baseline is based on actual data reported by the counties. The modeling of the effects of HF 398 was a joint effort by the Dept. of Revenue and House Research to capture as many effects of HF 398 as possible. The results are highly speculative, since they depend in large part on how each taxing jurisdiction would respond to the effects of the proposal – primarily losses in state aid, but also changes in tax base (due to the elimination of fiscal disparities), the elimination of maintenance-of-effort requirements, and the ability to impose local sales taxes.

KEY POINTS

- **Statewide, property taxes would be higher by \$697 million, or 8.7%**, according to the simulation. Approximately \$35 million of the \$697 million increase is borne by Green Acres value that is not currently subject to taxation. The overall tax increases are 14.7% in Greater Minnesota and 5.2% in the Metro area. Overall tax change effects vary greatly by region, from a low of -1.6% in SW Hennepin county to a high of 43.5% in taconite cities.
- **On a statewide average basis, property tax changes vary by property type from +2% (on commercial-industrial property) to +17.9% (on agricultural property, including property enrolled in green acres).** Increases on other large property types are 13.5% on residential homesteads, 5.8% on residential non-homestead property, 6.2% on apartments, 2.4% on public utility property, and 2.8% on seasonal-recreational property. Effects on individual property types also vary widely by region across the state.

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

ASSUMPTIONS:**BASELINE: Actual Pay 2011**

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are from reports filed by the county auditors with the Dept. of Revenue.
- **Tax increment financing (TIF) net tax capacities** are preliminary values from the abstracts of assessment submitted by county assessors to the Dept. of Revenue; the final figures will be reported later this year when the abstracts of tax lists are filed by county auditors.

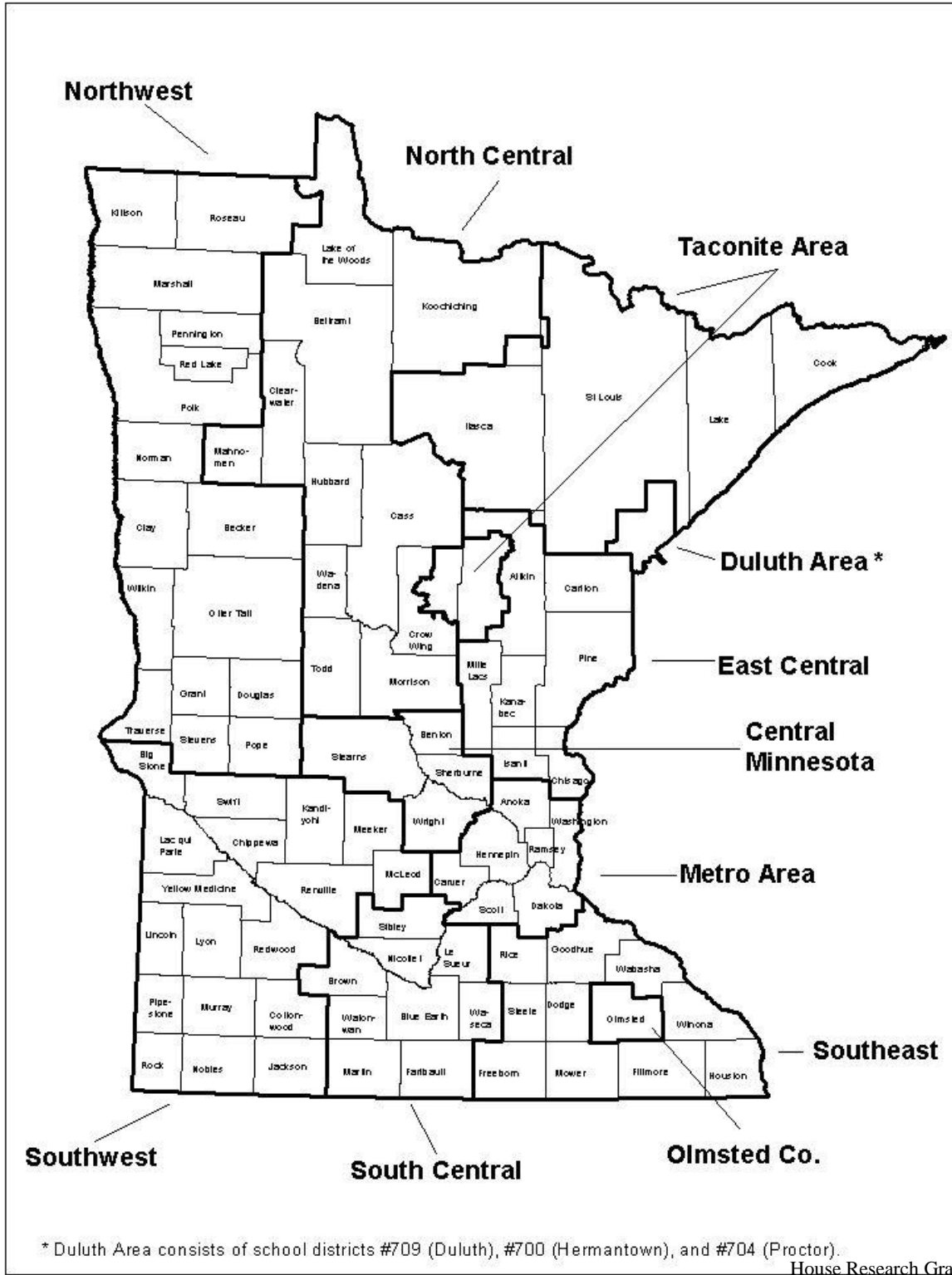
ALTERNATIVE: Pay 2011 under HF 398

- **Market values** are the same as baseline, except that taxable market values are increased by the amount of market value excluded from taxation by the green acres program, which is reported in the fall mini-abstract. Added value was apportioned between homestead and nonhomestead classifications based on the underlying split in taxable value within each city or town.
- **County and city levies** were modeled using revised microdata group assumptions about levy-back behavior, i.e. 50% levy back for aid loss up to 10% of levy, then 30% after that. These assumptions were made with regard to LGA and CPA losses, plus the loss of pension aids and taconite aids. The effect of a fiscal disparities tax base loss was treated as an aid loss, i.e. it was assumed the jurisdiction would reduce its levy by the amount of fiscal disparities tax base loss (times local tax rate), but then “levy-back” a portion of the loss according to the levy-back assumption. The levy-back assumptions were applied in reverse to jurisdictions that gained revenue or tax base under this proposal, i.e. jurisdictions that gained revenue through elimination of a mandated market value credit cut were assumed to take advantage by increasing revenues somewhat, based on applying the levy-back assumption to the revenue gain. This procedure also was used for effective revenue gains due to the elimination of fiscal disparities.
- **School district, town and special taxing district levies** were assumed not to change. It was assumed that the metropolitan council’s \$5 million livable communities levy against the fiscal disparities pool would not be levied.
- **The state property tax levy** was not changed.

SIMULATION PARAMETERS

	Baseline	Alternative
Disabled homestead	0.45%	0.45%
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
Commercial seasonal recreational:		
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
Non-commercial seasonal recreational:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Agricultural land & buildings:		
Homestead:		
<\$1,140,000	0.5	0.5
>\$1,140,000	1.0	1.0
Nonhomestead		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65
Credits:		
Homestead:		
Rate	0.4%	0%
Maximum	\$304	\$0
Phase-out rate	0.09%	0%
Agricultural homestead land:		
Rate	0.3%	0%
Maximum	\$345	\$0
Phase-out rate	0.05%	0%

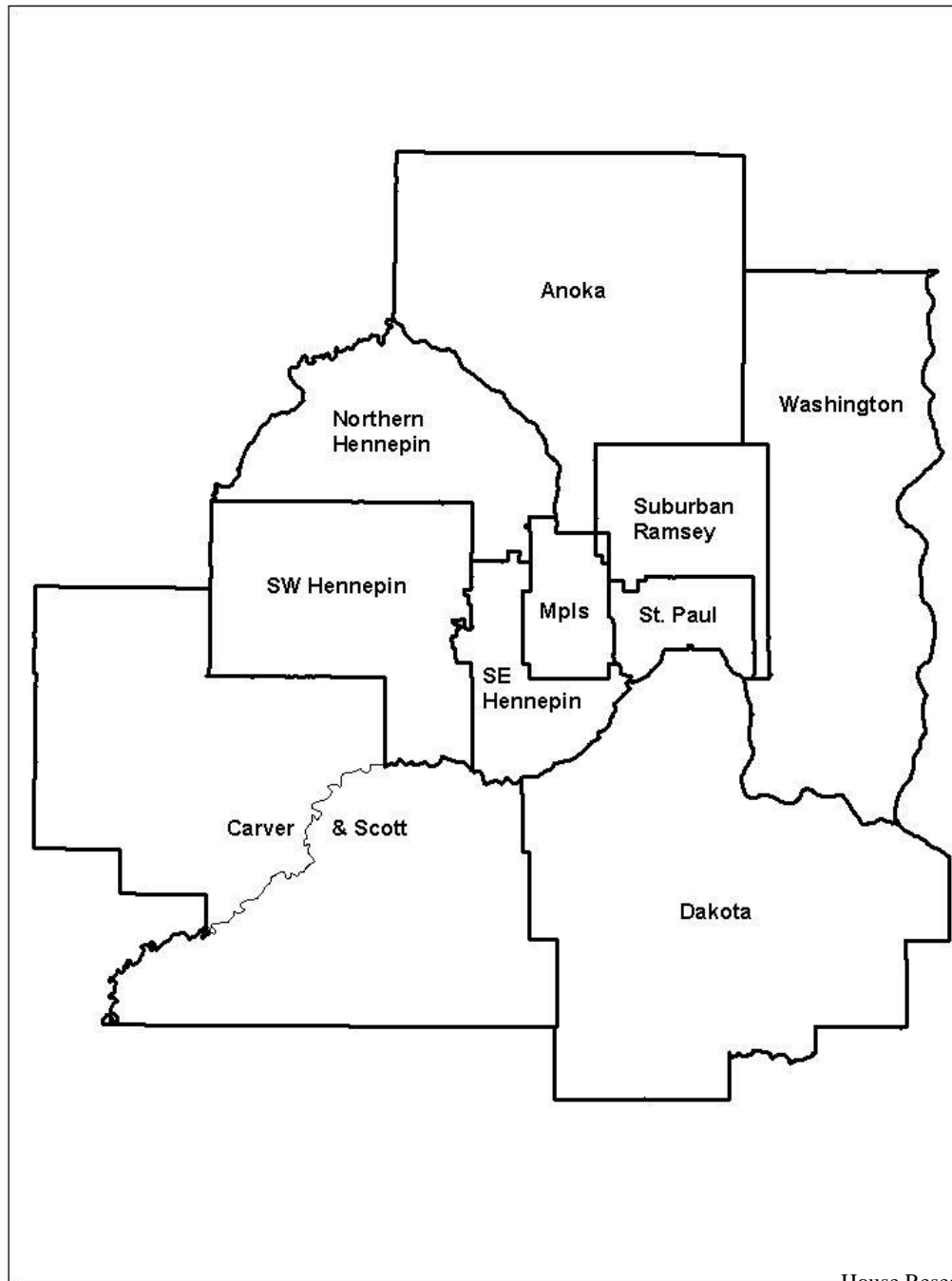
Property Tax Model Regions (Greater Minnesota)



House Research Graphics

Note: In most regions results are displayed separately for cities and for towns.

Property Tax Model Regions (Metro Area)



Notes: **North Hennepin** consists of Hassan Township plus the following cities: Brooklyn Center, Brooklyn Park, Champlin, Corcoran, Crystal, Dayton (Hennepin portion), Greenfield, Hanover (Hennepin portion), Maple Grove, New Hope, Osseo, Robbinsdale, Rockford (Hennepin portion), Rogers, and St. Anthony (Hennepin portion). **Southeast Hennepin** consists of the cities of: Bloomington, Edina, Golden Valley, Hopkins, Richfield, and St. Louis Park. The balance of the County (excluding Minneapolis) is considered **Southwest Hennepin**.

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	293,428,816	293,428,816	0	0.0	3,535,037	4,012,773	477,736	13.5	1.20	1.37
ResNonHm Exist	38,825,892	38,825,892	0	0.0	542,065	573,543	31,478	5.8	1.40	1.48
Misc props	885,928	885,928	0	0.0	15,060	16,067	1,007	6.7	1.70	1.81
Apartments Exist	17,618,203	17,618,203	0	0.0	303,538	321,946	18,408	6.1	1.72	1.83
Low-inc Apts Exi	2,784,493	2,784,493	0	0.0	29,744	32,187	2,443	8.2	1.07	1.16
Seas Rec: Exist	27,214,499	27,214,499	0	0.0	234,024	240,493	6,469	2.8	0.86	0.88
Com/Ind Lo Exist	10,162,968	10,162,968	0	0.0	273,332	288,788	15,456	5.7	2.69	2.84
Com/Ind Hi Exist	62,943,595	62,943,595	0	0.0	2,251,588	2,286,080	34,492	1.5	3.58	3.63
Publ U: Elec Gen	1,655,111	1,655,111	0	0.0	38,945	39,921	976	2.5	2.35	2.41
Publ U: Other	7,351,722	7,351,722	0	0.0	235,092	240,745	5,653	2.4	3.20	3.27
AgHm House Exist	11,185,950	11,185,950	0	0.0	94,866	117,198	22,331	23.5	0.85	1.05
AgHm Land: Exist	53,262,094	56,579,310	3,317,216	6.2	221,972	270,254	48,282	21.8	0.42	0.48
Ag NonHm: Exist	33,064,886	35,429,827	2,364,941	7.2	255,706	287,677	31,971	12.5	0.77	0.81
Total	560,384,158	566,066,314	5,682,157	1.0	8,030,969	8,727,672	696,702	8.7	1.43	1.54

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	6,258,123	6,301,087	42,964	0.7	County	44.22	45.90	0.067	0.067
(-) TIF Tax Capacity	226,446	226,446	0	0.0	City/Town	33.57	37.11	0.725	0.725
(-) FD Contrib Tax Cap	426,361	0	-426,361	#####	School District	23.06	23.16	17.024	18.664
(=) Taxable Tax Capacity	5,605,316	6,074,641	469,325	8.4	Special District	4.96	5.08	0.010	0.010
FD Distrib Tax Cap	426,250	0	-426,250	#####	Total	105.81	111.26	17.826	19.466

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	103,454,590	103,454,590	0	0.0	1,072,265	1,326,624	254,359	23.7	1.04	1.28
ResNonHm Exist	13,946,250	13,946,250	0	0.0	177,117	192,744	15,627	8.8	1.27	1.38
Misc props	340,375	340,375	0	0.0	5,778	6,374	596	10.3	1.70	1.87
Apartments Exist	3,949,188	3,949,188	0	0.0	64,367	71,680	7,313	11.4	1.63	1.82
Low-inc Apts Exi	970,911	970,911	0	0.0	10,011	11,270	1,259	12.6	1.03	1.16
Seas Rec: Exist	26,716,397	26,716,397	0	0.0	227,935	234,313	6,377	2.8	0.85	0.88
Com/Ind Lo Exist	5,972,509	5,972,509	0	0.0	156,403	170,536	14,133	9.0	2.62	2.86
Com/Ind Hi Exist	14,966,711	14,966,711	0	0.0	508,730	550,108	41,378	8.1	3.40	3.68
Publ U: Elec Gen	1,282,577	1,282,577	0	0.0	29,313	30,470	1,157	3.9	2.29	2.38
Publ U: Other	4,771,354	4,771,354	0	0.0	142,456	148,464	6,008	4.2	2.99	3.11
AgHm House Exist	10,210,043	10,210,043	0	0.0	84,976	106,276	21,299	25.1	0.83	1.04
AgHm Land: Exist	51,149,702	53,532,641	2,382,938	4.7	212,625	254,119	41,494	19.5	0.42	0.47
Ag NonHm: Exist	31,268,562	32,408,285	1,139,723	3.6	237,933	257,015	19,082	8.0	0.76	0.79
Total	268,999,170	272,521,831	3,522,661	1.3	2,929,911	3,359,992	430,081	14.7	1.09	1.23

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,747,054	2,772,148	25,095	0.9	County	46.73	49.44	0.026	0.026
(-) TIF Tax Capacity	36,545	36,545	0	0.0	City/Town	27.37	31.89	0.305	0.305
(-) FD Contrib Tax Cap	5,647	0	-5,647	#####	School District	19.47	19.51	13.895	13.943
(=) Taxable Tax Capacity	<u>2,704,862</u>	<u>2,735,603</u>	<u>30,741</u>	<u>1.1</u>	Special District	<u>1.67</u>	<u>1.65</u>	<u>0.028</u>	<u>0.028</u>
FD Distrib Tax Cap	5,536	0	-5,536	#####	Total	95.23	102.49	14.255	14.303

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	109,800	109,800	0.0	929	1,282	354	38.1	0.85	1.17
Res Hmstd: Avg Val	164,600	164,600	0.0	1,578	1,922	345	21.8	0.96	1.17
Res Hmstd: Hi Val	219,400	219,400	0.0	2,227	2,563	335	15.1	1.02	1.17
Res Hmstd: Ex-Hi Val	329,100	329,100	0.0	3,527	3,844	317	9.0	1.07	1.17
Apartment	300,000	300,000	0.0	3,999	4,273	274	6.8	1.33	1.42
Comm/Ind: Lo Val	150,000	150,000	0.0	3,460	3,625	164	4.7	2.31	2.42
Comm/Ind: Med Val	300,000	300,000	0.0	8,003	8,386	383	4.8	2.67	2.8
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,202	30,604	1,402	4.8	2.92	3.06

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	189,974,226	189,974,226	0	0.0	2,462,772	2,686,148	223,377	9.1	1.30	1.41
ResNonHm Exist	24,879,642	24,879,642	0	0.0	364,948	380,799	15,851	4.3	1.47	1.53
Misc props	545,553	545,553	0	0.0	9,283	9,693	411	4.4	1.70	1.78
Apartments Exist	13,669,015	13,669,015	0	0.0	239,171	250,266	11,095	4.6	1.75	1.83
Low-inc Apts Exi	1,813,582	1,813,582	0	0.0	19,733	20,917	1,184	6.0	1.09	1.15
Seas Rec: Exist	498,102	498,102	0	0.0	6,089	6,180	91	1.5	1.22	1.24
Com/Ind Lo Exist	4,190,460	4,190,460	0	0.0	116,929	118,252	1,323	1.1	2.79	2.82
Com/Ind Hi Exist	47,976,884	47,976,884	0	0.0	1,742,858	1,735,972	-6,885	-0.4	3.63	3.62
Publ U: Elec Gen	372,533	372,533	0	0.0	9,632	9,450	-182	-1.9	2.59	2.54
Publ U: Other	2,580,368	2,580,368	0	0.0	92,636	92,282	-355	-0.4	3.59	3.58
AgHm House Exist	975,908	975,908	0	0.0	9,890	10,922	1,032	10.4	1.01	1.12
AgHm Land: Exist	2,112,392	3,046,669	934,277	44.2	9,347	16,135	6,788	72.6	0.44	0.53
Ag NonHm: Exist	1,796,324	3,021,542	1,225,218	68.2	17,773	30,662	12,889	72.5	0.99	1.01
Total	291,384,987	293,544,483	2,159,496	0.7	5,101,059	5,367,679	266,621	5.2	1.75	1.83

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	3,511,069	3,528,939	17,869	0.5	County	41.88	43.00	0.090	0.090
(-) TIF Tax Capacity	189,901	189,901	0	0.0	City/Town	39.36	41.39	0.960	0.960
(-) FD Contrib Tax Cap	420,714	0	-420,714	#####	School District	26.41	26.15	18.776	21.307
(=) Taxable Tax Capacity	<u>2,900,454</u>	<u>3,339,038</u>	<u>438,583</u>	<u>15.1</u>	Special District	<u>8.03</u>	<u>7.89</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	420,714	0	-420,714	#####	Total	115.67	118.44	19.825	22.356

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	175,400	175,400	0.0	2,162	2,469	307	14.2	1.23	1.41
Res Hmstd: Avg Val	262,900	262,900	0.0	3,426	3,701	275	8.0	1.30	1.41
Res Hmstd: Hi Val	350,500	350,500	0.0	4,692	4,935	243	5.2	1.34	1.41
Res Hmstd: Ex-Hi Val	525,800	525,800	0.0	7,199	7,479	280	3.9	1.37	1.42
Apartment	300,000	300,000	0.0	4,932	5,112	180	3.6	1.64	1.70
Comm/Ind: Lo Val	150,000	150,000	0.0	4,123	4,104	-19	-0.5	2.75	2.74
Comm/Ind: Med Val	300,000	300,000	0.0	9,522	9,464	-58	-0.6	3.17	3.15
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,716	34,478	-237	-0.7	3.47	3.45

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	58,298,928	58,298,928	0	0.0	689,744	884,111	194,367	28.2	1.18 1.52
ResNonHm Exist	8,714,864	8,714,864	0	0.0	124,191	138,613	14,422	11.6	1.43 1.59
Misc props	283,373	283,373	0	0.0	5,091	5,671	580	11.4	1.80 2.00
Apartments Exist	3,877,243	3,877,243	0	0.0	63,540	70,822	7,283	11.5	1.64 1.83
Low-inc Apts Exi	970,713	970,713	0	0.0	10,009	11,268	1,259	12.6	1.03 1.16
Seas Rec: Exist	3,587,475	3,587,475	0	0.0	35,391	36,889	1,497	4.2	0.99 1.03
Com/Ind Lo Exist	4,889,714	4,889,714	0	0.0	133,413	147,427	14,014	10.5	2.73 3.02
Com/Ind Hi Exist	13,520,738	13,520,738	0	0.0	468,591	509,777	41,186	8.8	3.47 3.77
Publ U: Elec Gen	1,243,543	1,243,543	0	0.0	28,646	29,791	1,145	4.0	2.30 2.40
Publ U: Other	1,549,692	1,549,692	0	0.0	54,372	58,840	4,468	8.2	3.51 3.80
AgHm House Exist	285,211	285,211	0	0.0	3,356	4,142	787	23.4	1.18 1.45
AgHm Land: Exist	616,591	818,056	201,465	32.7	3,573	5,879	2,306	64.5	0.58 0.72
Ag NonHm: Exist	1,022,084	1,236,070	213,986	20.9	12,007	16,011	4,004	33.3	1.17 1.30
Total	98,860,168	99,275,619	415,451	0.4	1,631,924	1,919,241	287,317	17.6	1.65 1.93

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	1,188,481	1,191,710	3,229	0.3	County	47.50 50.57	0.022	0.022
(-) TIF Tax Capacity	35,950	35,950	0	0.0	City/Town	47.26 58.32	0.510	0.510
(-) FD Contrib Tax Cap	4,095	0	-4,095	#####	School District	22.18 22.41	14.371	14.427
(=) Taxable Tax Capacity	1,148,436	1,155,760	7,324	0.6	Special District	1.94 1.93	0.049	0.049
FD Distrib Tax Cap	4,393	0	-4,393	#####	Total	118.88 133.23	14.952	15.007

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	95,000	95,000	0.0	985	1,408	424	43.0	1.04	1.48
Res Hmstd: Avg Val	142,400	142,400	0.0	1,662	2,111	449	27.0	1.17	1.48
Res Hmstd: Hi Val	189,800	189,800	0.0	2,339	2,814	475	20.3	1.23	1.48
Res Hmstd: Ex-Hi Val	284,800	284,800	0.0	3,696	4,222	526	14.2	1.3	1.48
Apartment	300,000	300,000	0.0	4,907	5,447	540	11.0	1.64	1.82
Comm/Ind: Lo Val	150,000	150,000	0.0	4,003	4,327	324	8.1	2.67	2.88
Comm/Ind: Med Val	300,000	300,000	0.0	9,266	10,021	755	8.1	3.09	3.34
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,824	36,592	2,768	8.2	3.38	3.66

GREATER MINNESOTA 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	45,155,662	45,155,662	0	0.0	382,521	442,513	59,992	15.7	0.85	0.98
ResNonHm Exist	5,231,387	5,231,387	0	0.0	52,926	54,131	1,205	2.3	1.01	1.03
Misc props	57,002	57,002	0	0.0	687	703	16	2.4	1.20	1.23
Apartments Exist	71,945	71,945	0	0.0	827	857	30	3.6	1.15	1.19
Low-inc Apts Exi	198	198	0	0.0	2	2	0	9.1	1.03	1.12
Seas Rec: Exist	23,128,921	23,128,921	0	0.0	192,544	197,424	4,880	2.5	0.83	0.85
Com/Ind Lo Exist	1,082,795	1,082,795	0	0.0	22,990	23,109	119	0.5	2.12	2.13
Com/Ind Hi Exist	1,445,973	1,445,973	0	0.0	40,139	40,331	191	0.5	2.78	2.79
Publ U: Elec Gen	39,035	39,035	0	0.0	667	679	13	1.9	1.71	1.74
Publ U: Other	3,221,663	3,221,663	0	0.0	88,084	89,624	1,539	1.7	2.73	2.78
AgHm House Exist	9,924,832	9,924,832	0	0.0	81,620	102,133	20,513	25.1	0.82	1.03
AgHm Land: Exist	50,533,112	52,714,585	2,181,473	4.3	209,053	248,241	39,188	18.7	0.41	0.47
Ag NonHm: Exist	30,246,478	31,172,215	925,737	3.1	225,926	241,004	15,078	6.7	0.75	0.77
Total	170,139,002	173,246,212	3,107,210	1.8	1,297,987	1,440,752	142,765	11.0	0.76	0.83

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,558,572	1,580,438	21,866	1.4	County	46.16	48.62	0.032	0.032
(-) TIF Tax Capacity	595	595	0	0.0	City/Town	12.69	12.55	0.019	0.019
(-) FD Contrib Tax Cap	1,552	0	-1,552	#####	School District	17.47	17.39	13.231	13.267
(=) Taxable Tax Capacity	1,556,426	1,579,843	23,418	1.5	Special District	1.46	1.45	0.000	0.000
FD Distrib Tax Cap	1,142	0	-1,142	#####	Total	77.78	80.01	13.282	13.318

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	137,500	137,500	0.0	1,004	1,283	280	27.9	0.73	0.93
Res Hmstd: Avg Val	206,100	206,100	0.0	1,690	1,923	233	13.8	0.82	0.93
Res Hmstd: Hi Val	274,700	274,700	0.0	2,376	2,564	187	7.9	0.87	0.93
Res Hmstd: Ex-Hi Val	412,200	412,200	0.0	3,752	3,847	95	2.5	0.91	0.93
Apartment	300,000	300,000	0.0	3,315	3,400	84	2.5	1.11	1.13
Comm/Ind: Lo Val	150,000	150,000	0.0	3,053	3,104	51	1.7	2.04	2.07
Comm/Ind: Med Val	300,000	300,000	0.0	7,058	7,175	118	1.7	2.35	2.39
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,746	26,177	431	1.7	2.57	2.62

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	5,381,407	5,381,407	0	0.0	63,781	85,023	21,243	33.3	1.19	1.58
ResNonHm Exist	753,411	753,411	0	0.0	10,674	12,141	1,467	13.7	1.42	1.61
Misc props	36,525	36,525	0	0.0	637	724	86	13.5	1.74	1.98
Apartments Exist	483,430	483,430	0	0.0	7,964	8,992	1,029	12.9	1.65	1.86
Low-inc Apts Exi	110,832	110,832	0	0.0	1,131	1,302	171	15.1	1.02	1.17
Seas Rec: Exist	323,255	323,255	0	0.0	3,559	3,779	220	6.2	1.10	1.17
Com/Ind Lo Exist	616,252	616,252	0	0.0	16,253	18,793	2,540	15.6	2.64	3.05
Com/Ind Hi Exist	1,241,938	1,241,938	0	0.0	37,267	47,008	9,741	26.1	3.00	3.79
Publ U: Elec Gen	25,150	25,150	0	0.0	561	635	74	13.1	2.23	2.53
Publ U: Other	114,385	114,385	0	0.0	3,976	4,672	696	17.5	3.48	4.08
AgHm House Exist	18,276	18,276	0	0.0	210	295	84	40.2	1.15	1.61
AgHm Land: Exist	54,964	61,068	6,104	11.1	323	464	141	43.6	0.59	0.76
Ag NonHm: Exist	78,072	97,382	19,310	24.7	910	1,258	348	38.2	1.17	1.29
Total	9,237,896	9,263,310	25,414	0.3	147,247	185,085	37,838	25.7	1.59	2.00

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	110,477	110,702	225	0.2	County	47.90	50.66	0.000	0.000
(-) TIF Tax Capacity	4,768	4,768	0	0.0	City/Town	47.06	62.45	0.288	0.288
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.44	20.67	16.833	16.833
(=) Taxable Tax Capacity	105,709	105,934	225	0.2	Special District	<u>3.29</u>	<u>3.27</u>	<u>0.228</u>	<u>0.228</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	118.70	137.05	17.349	17.349

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	77,200	77,200	0.0	747	1,192	445	59.5	0.97	1.54
Res Hmstd: Avg Val	115,700	115,700	0.0	1,306	1,786	481	36.8	1.13	1.54
Res Hmstd: Hi Val	154,200	154,200	0.0	1,864	2,381	517	27.7	1.21	1.54
Res Hmstd: Ex-Hi Val	231,400	231,400	0.0	2,984	3,573	589	19.7	1.29	1.54
Apartment	300,000	300,000	0.0	4,972	5,660	688	13.8	1.66	1.89
Comm/Ind: Lo Val	150,000	150,000	0.0	4,035	4,448	413	10.2	2.69	2.97
Comm/Ind: Med Val	300,000	300,000	0.0	9,328	10,291	964	10.3	3.11	3.43
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,028	37,561	3,533	10.4	3.40	3.76

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	6,404,012	6,404,012	0	0.0	50,842	58,017	7,175	14.1	0.79	0.91
ResNonHm Exist	652,663	652,663	0	0.0	6,347	6,460	113	1.8	0.97	0.99
Misc props	5,875	5,875	0	0.0	71	73	2	2.5	1.21	1.24
Apartments Exist	10,511	10,511	0	0.0	103	104	1	1.3	0.98	0.99
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	5,292,541	5,292,541	0	0.0	43,305	43,787	482	1.1	0.82	0.83
Com/Ind Lo Exist	167,738	167,738	0	0.0	3,448	3,494	46	1.3	2.06	2.08
Com/Ind Hi Exist	214,677	214,677	0	0.0	5,891	5,977	85	1.4	2.74	2.78
Publ U: Elec Gen	509	509	0	0.0	8	8	0	-0.1	1.53	1.53
Publ U: Other	666,859	666,859	0	0.0	17,799	18,292	492	2.8	2.67	2.74
AgHm House Exist	1,534,467	1,534,467	0	0.0	11,928	15,724	3,796	31.8	0.78	1.02
AgHm Land: Exist	8,693,003	8,880,835	187,832	2.2	35,873	41,893	6,020	16.8	0.41	0.47
Ag NonHm: Exist	5,856,752	6,013,258	156,505	2.7	43,907	46,277	2,370	5.4	0.75	0.77
Total	29,499,607	29,843,945	344,338	1.2	219,523	240,105	20,583	9.4	0.74	0.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	270,549	273,176	2,627	1.0	County	44.62	46.61	0.000	0.000
(-) TIF Tax Capacity	142	142	0	0.0	City/Town	12.07	11.95	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.24	14.16	15.055	15.055
(=) Taxable Tax Capacity	<u>270,407</u>	<u>273,034</u>	<u>2,627</u>	<u>1.0</u>	Special District	<u>3.35</u>	<u>3.32</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	74.27	76.04	15.055	15.055

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	130,600	130,600	0.0	912	1,190	278	30.5	0.7	0.91
Res Hmstd: Avg Val	195,700	195,700	0.0	1,552	1,783	231	14.9	0.79	0.91
Res Hmstd: Hi Val	260,900	260,900	0.0	2,193	2,377	184	8.4	0.84	0.91
Res Hmstd: Ex-Hi Val	391,500	391,500	0.0	3,477	3,566	89	2.6	0.89	0.91
Apartment	300,000	300,000	0.0	3,237	3,303	66	2.1	1.08	1.10
Comm/Ind: Lo Val	150,000	150,000	0.0	3,001	3,041	40	1.3	2.00	2.03
Comm/Ind: Med Val	300,000	300,000	0.0	6,926	7,019	93	1.3	2.31	2.34
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,246	25,587	341	1.4	2.52	2.56

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,771,870	3,771,870	0	0.0	34,692	45,743	11,051	31.9	0.92	1.21
ResNonHm Exist	686,247	686,247	0	0.0	8,358	9,494	1,135	13.6	1.22	1.38
Misc props	21,197	21,197	0	0.0	362	418	56	15.4	1.71	1.97
Apartments Exist	225,226	225,226	0	0.0	3,387	3,861	474	14.0	1.50	1.71
Low-inc Apts Exi	80,560	80,560	0	0.0	801	936	135	16.8	0.99	1.16
Seas Rec: Exist	2,395,108	2,395,108	0	0.0	20,732	21,167	434	2.1	0.87	0.88
Com/Ind Lo Exist	517,635	517,635	0	0.0	13,012	14,408	1,396	10.7	2.51	2.78
Com/Ind Hi Exist	1,039,899	1,039,899	0	0.0	33,318	36,276	2,958	8.9	3.20	3.49
Publ U: Elec Gen	2,484	2,484	0	0.0	73	85	12	16.0	2.94	3.40
Publ U: Other	85,228	85,228	0	0.0	2,808	3,154	346	12.3	3.29	3.70
AgHm House Exist	28,340	28,340	0	0.0	262	366	103	39.4	0.93	1.29
AgHm Land: Exist	49,028	54,088	5,060	10.3	186	307	121	65.2	0.38	0.57
Ag NonHm: Exist	109,337	110,079	743	0.7	874	944	70	8.0	0.80	0.86
Total	9,012,158	9,017,960	5,803	0.1	118,867	137,157	18,290	15.4	1.32	1.52

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	106,091	106,124	33	0.0	County	36.43	39.06	0.000	0.000
(-) TIF Tax Capacity	3,415	3,415	0	0.0	City/Town	39.93	48.39	0.046	0.046
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.67	16.95	9.208	9.208
(=) Taxable Tax Capacity	102,676	102,709	33	0.0	Special District	0.82	0.82	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	93.85	105.22	9.254	9.254

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	98,300	98,300	0.0	730	1,125	396	54.2	0.74	1.14
Res Hmstd: Avg Val	147,300	147,300	0.0	1,279	1,686	407	31.8	0.87	1.14
Res Hmstd: Hi Val	196,400	196,400	0.0	1,829	2,248	419	22.9	0.93	1.14
Res Hmstd: Ex-Hi Val	294,600	294,600	0.0	2,930	3,372	442	15.1	0.99	1.14
Apartment	300,000	300,000	0.0	3,797	4,223	426	11.2	1.27	1.41
Comm/Ind: Lo Val	150,000	150,000	0.0	3,354	3,610	256	7.6	2.24	2.41
Comm/Ind: Med Val	300,000	300,000	0.0	7,780	8,377	597	7.7	2.59	2.79
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	28,436	30,625	2,189	7.7	2.84	3.06

NORTH 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	7,029,946	7,029,946	0	0.0	49,031	58,429	9,398	19.2	0.70	0.83
ResNonHm Exist	784,673	784,673	0	0.0	6,887	7,146	259	3.8	0.88	0.91
Misc props	9,542	9,542	0	0.0	99	104	5	5.0	1.04	1.09
Apartments Exist	22,582	22,582	0	0.0	252	266	14	5.5	1.12	1.18
Low-inc Apts Exi	191	191	0	0.0	2	2	0	9.2	1.05	1.14
Seas Rec: Exist	7,202,194	7,202,194	0	0.0	54,396	56,066	1,670	3.1	0.76	0.78
Com/Ind Lo Exist	197,890	197,890	0	0.0	3,791	3,872	81	2.1	1.92	1.96
Com/Ind Hi Exist	179,387	179,387	0	0.0	4,429	4,532	103	2.3	2.47	2.53
Publ U: Elec Gen	3,342	3,342	0	0.0	65	65	0	-0.1	1.94	1.94
Publ U: Other	632,243	632,243	0	0.0	16,698	17,198	500	3.0	2.64	2.72
AgHm House Exist	1,049,853	1,049,853	0	0.0	7,950	10,899	2,949	37.1	0.76	1.04
AgHm Land: Exist	2,859,570	3,044,180	184,610	6.5	10,459	14,822	4,363	41.7	0.37	0.49
Ag NonHm: Exist	2,647,622	2,693,588	45,967	1.7	20,000	21,378	1,379	6.9	0.76	0.79
Total	22,619,035	22,849,612	230,576	1.0	174,059	194,780	20,722	11.9	0.77	0.85

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	223,103	224,589	1,486	0.7	County	40.41	43.56	0.000	0.000
(-) TIF Tax Capacity	5	5	0	0.0	City/Town	12.32	12.25	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	#####	School District	16.58	16.53	9.688	9.688
(=) Taxable Tax Capacity	223,098	224,584	1,486	0.7	Special District	1.10	1.09	0.000	0.000
FD Distrib Tax Cap	0	0	0	#####	Total	70.40	73.42	9.688	9.688

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	129,800	129,800	0.0	784	1,079	295	37.6	0.60	0.83
Res Hmstd: Avg Val	194,600	194,600	0.0	1,361	1,617	256	18.8	0.7	0.83
Res Hmstd: Hi Val	259,500	259,500	0.0	1,940	2,157	217	11.2	0.75	0.83
Res Hmstd: Ex-Hi Val	389,300	389,300	0.0	3,096	3,235	140	4.5	0.8	0.83
Apartment	300,000	300,000	0.0	2,931	3,044	113	3.9	0.98	1.01
Comm/Ind: Lo Val	150,000	150,000	0.0	2,833	2,901	68	2.4	1.89	1.93
Comm/Ind: Med Val	300,000	300,000	0.0	6,562	6,721	158	2.4	2.19	2.24
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	23,965	24,547	581	2.4	2.4	2.45

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	2,888,639	2,888,639	0	0.0	23,287	48,281	24,995	107.3	0.81	1.67
ResNonHm Exist	433,763	433,763	0	0.0	6,052	7,600	1,548	25.6	1.40	1.75
Misc props	15,835	15,835	0	0.0	333	402	69	20.7	2.10	2.54
Apartments Exist	119,539	119,539	0	0.0	2,011	2,557	546	27.1	1.68	2.14
Low-inc Apts Exi	54,946	54,946	0	0.0	562	712	150	26.7	1.02	1.30
Seas Rec: Exist	411,680	411,680	0	0.0	4,654	5,024	370	7.9	1.13	1.22
Com/Ind Lo Exist	331,452	331,452	0	0.0	9,197	10,828	1,632	17.7	2.77	3.27
Com/Ind Hi Exist	518,375	518,375	0	0.0	18,749	21,504	2,755	14.7	3.62	4.15
Publ U: Elec Gen	238,051	238,051	0	0.0	4,412	4,621	208	4.7	1.85	1.94
Publ U: Other	159,255	159,255	0	0.0	5,284	5,895	610	11.5	3.32	3.70
AgHm House Exist	7,482	7,482	0	0.0	67	119	52	77.3	0.89	1.58
AgHm Land: Exist	8,618	8,778	160	1.9	30	61	31	104.4	0.35	0.70
Ag NonHm: Exist	182,369	182,403	34	0.0	2,202	2,661	459	20.8	1.21	1.46
Total	5,370,005	5,370,199	194	0.0	76,840	110,264	33,425	43.5	1.43	2.05

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	64,820	64,821	1	0.0	County	45.09	52.89	0.000	0.000
(-) TIF Tax Capacity	1,319	1,319	0	0.0	City/Town	58.51	77.96	0.176	0.176
(-) FD Contrib Tax Cap	4,095	0	-4,095	#####	School District	13.72	15.86	7.958	8.369
(=) Taxable Tax Capacity	59,406	63,502	4,096	6.9	Special District	2.14	2.08	0.000	0.000
FD Distrib Tax Cap	4,393	0	-4,393	#####	Total	119.46	148.79	8.134	8.545

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	69,400	69,400	0.0	318	1,092	774	243.3	0.46	1.57
Res Hmstd: Avg Val	104,000	104,000	0.0	758	1,636	878	115.8	0.73	1.57
Res Hmstd: Hi Val	138,600	138,600	0.0	1,231	2,181	950	77.2	0.89	1.57
Res Hmstd: Ex-Hi Val	208,000	208,000	0.0	2,179	3,273	1,094	50.2	1.05	1.57
Apartment	300,000	300,000	0.0	4,724	5,836	1,112	23.5	1.57	1.95
Comm/Ind: Lo Val	150,000	150,000	0.0	3,988	4,580	592	14.8	2.66	3.05
Comm/Ind: Med Val	300,000	300,000	0.0	9,264	10,643	1,380	14.9	3.09	3.55
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,886	38,940	5,054	14.9	3.39	3.89

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	5,596,474	5,596,474	0	0.0	33,022	48,584	15,562	47.1	0.59	0.87
ResNonHm Exist	573,518	573,518	0	0.0	4,977	5,275	298	6.0	0.87	0.92
Misc props	9,151	9,151	0	0.0	93	97	4	4.8	1.01	1.06
Apartments Exist	9,431	9,431	0	0.0	97	103	5	5.5	1.03	1.09
Low-inc Apts Exi	7	7	0	0.0	0	0	0	4.1	0.48	0.50
Seas Rec: Exist	6,025,034	6,025,034	0	0.0	50,500	52,434	1,933	3.8	0.84	0.87
Com/Ind Lo Exist	90,615	90,615	0	0.0	1,944	1,784	-159	-8.2	2.14	1.97
Com/Ind Hi Exist	182,294	182,294	0	0.0	5,364	5,085	-280	-5.2	2.94	2.79
Publ U: Elec Gen	1,145	1,145	0	0.0	20	16	-4	-19.3	1.78	1.43
Publ U: Other	323,477	323,477	0	0.0	9,040	9,051	11	0.1	2.79	2.80
AgHm House Exist	189,157	189,157	0	0.0	705	1,527	822	116.7	0.37	0.81
AgHm Land: Exist	375,331	381,598	6,266	1.7	711	1,474	763	107.3	0.19	0.39
Ag NonHm: Exist	2,609,931	2,611,590	1,659	0.1	19,810	20,960	1,150	5.8	0.76	0.80
Total	15,985,566	15,993,492	7,926	0.0	126,283	146,389	20,106	15.9	0.79	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	164,399	164,448	49	0.0	County	45.83	49.54	0.000	0.000
(-) TIF Tax Capacity	290	290	0	0.0	City/Town	11.91	12.12	0.000	0.000
(-) FD Contrib Tax Cap	1,552	0	-1,552	#####	School District	14.02	14.11	5.110	5.245
(=) Taxable Tax Capacity	162,557	164,158	1,601	1.0	Special District	2.18	2.17	0.000	0.000
FD Distrib Tax Cap	1,142	0	-1,142	#####	Total	73.94	77.94	5.110	5.245

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	138,800	138,800	0.0	535	1,155	620	116.0	0.39	0.83
Res Hmstd: Avg Val	208,200	208,200	0.0	1,146	1,732	586	51.2	0.55	0.83
Res Hmstd: Hi Val	277,500	277,500	0.0	1,756	2,308	553	31.5	0.63	0.83
Res Hmstd: Ex-Hi Val	416,300	416,300	0.0	2,976	3,463	488	16.4	0.71	0.83
Apartment	300,000	300,000	0.0	2,926	3,080	154	5.3	0.98	1.03
Comm/Ind: Lo Val	150,000	150,000	0.0	3,039	2,936	-103	-3.4	2.03	1.96
Comm/Ind: Med Val	300,000	300,000	0.0	7,066	6,825	-241	-3.4	2.36	2.27
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,858	24,972	-885	-3.4	2.59	2.5

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	5,237,271	5,237,271	0	0.0	55,259	73,200	17,941	32.5	1.06	1.40
ResNonHm Exist	1,010,155	1,010,155	0	0.0	12,827	15,496	2,668	20.8	1.27	1.53
Misc props	22,997	22,997	0	0.0	320	390	70	21.8	1.39	1.69
Apartments Exist	324,964	324,964	0	0.0	4,842	5,919	1,077	22.2	1.49	1.82
Low-inc Apts Exi	63,660	63,660	0	0.0	585	721	136	23.2	0.92	1.13
Seas Rec: Exist	144,473	144,473	0	0.0	1,621	1,786	165	10.2	1.12	1.24
Com/Ind Lo Exist	231,469	231,469	0	0.0	5,767	6,610	843	14.6	2.49	2.86
Com/Ind Hi Exist	948,548	948,548	0	0.0	31,353	36,260	4,908	15.7	3.31	3.82
Publ U: Elec Gen	5,295	5,295	0	0.0	125	155	31	24.7	2.35	2.94
Publ U: Other	155,548	155,548	0	0.0	5,040	5,685	645	12.8	3.24	3.65
AgHm House Exist	10,046	10,046	0	0.0	97	121	23	23.8	0.97	1.20
AgHm Land: Exist	14,213	14,552	340	2.4	58	82	24	41.3	0.41	0.56
Ag NonHm: Exist	162,190	162,190	0	0.0	1,609	1,723	115	7.1	0.99	1.06
Total	8,330,828	8,331,167	340	0.0	119,503	148,148	28,645	24.0	1.43	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	96,895	96,897	2	0.0	County	57.14	65.76	0.000	0.000
(-) TIF Tax Capacity	1,950	1,950	0	0.0	City/Town	26.61	38.50	0.099	0.099
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.04	24.19	8.255	8.255
(=) Taxable Tax Capacity	94,945	94,947	2	0.0	Special District	4.25	4.25	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	110.03	132.69	8.353	8.353

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	117,700	117,700	0.0	1,127	1,660	533	47.3	0.96	1.41
Res Hmstd: Avg Val	176,500	176,500	0.0	1,876	2,489	613	32.7	1.06	1.41
Res Hmstd: Hi Val	235,300	235,300	0.0	2,625	3,319	694	26.4	1.12	1.41
Res Hmstd: Ex-Hi Val	353,100	353,100	0.0	4,126	4,980	855	20.7	1.17	1.41
Apartment	300,000	300,000	0.0	4,377	5,227	850	19.4	1.46	1.74
Comm/Ind: Lo Val	150,000	150,000	0.0	3,705	4,215	510	13.8	2.47	2.81
Comm/Ind: Med Val	300,000	300,000	0.0	8,603	9,793	1,190	13.8	2.87	3.26
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,461	35,823	4,362	13.9	3.15	3.58

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	3,657,047	3,657,047	0	0.0	47,957	57,234	9,277	19.3	1.31	1.57
ResNonHm Exist	587,867	587,867	0	0.0	9,128	9,842	715	7.8	1.55	1.67
Misc props	25,316	25,316	0	0.0	496	536	40	8.0	1.96	2.12
Apartments Exist	202,206	202,206	0	0.0	3,675	4,009	335	9.1	1.82	1.98
Low-inc Apts Exi	70,927	70,927	0	0.0	792	866	74	9.3	1.12	1.22
Seas Rec: Exist	112,839	112,839	0	0.0	1,656	1,742	86	5.2	1.47	1.54
Com/Ind Lo Exist	335,467	335,467	0	0.0	9,706	10,395	689	7.1	2.89	3.10
Com/Ind Hi Exist	688,970	688,970	0	0.0	26,386	27,863	1,477	5.6	3.83	4.04
Publ U: Elec Gen	1,130	1,130	0	0.0	32	37	4	13.4	2.87	3.26
Publ U: Other	104,416	104,416	0	0.0	3,996	4,249	253	6.3	3.83	4.07
AgHm House Exist	70,059	70,059	0	0.0	849	1,000	151	17.8	1.21	1.43
AgHm Land: Exist	97,922	129,210	31,289	32.0	520	934	414	79.6	0.53	0.72
Ag NonHm: Exist	93,505	119,801	26,296	28.1	1,234	1,679	445	36.0	1.32	1.40
Total	6,047,672	6,105,256	57,584	1.0	106,427	120,385	13,958	13.1	1.76	1.97

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	70,351	70,796	445	0.6	County	61.64	64.73	0.072	0.072
(-) TIF Tax Capacity	2,116	2,116	0	0.0	City/Town	46.39	53.80	0.251	0.251
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.34	26.22	7.994	8.137
(=) Taxable Tax Capacity	<u>68,235</u>	<u>68,680</u>	<u>445</u>	<u>0.7</u>	Special District	<u>3.80</u>	<u>3.76</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	138.16	148.52	8.318	8.460

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	110,200	110,200	0.0	1,341	1,730	389	29.0	1.22	1.57
Res Hmstd: Avg Val	165,100	165,100	0.0	2,195	2,592	397	18.1	1.33	1.57
Res Hmstd: Hi Val	220,100	220,100	0.0	3,050	3,455	405	13.3	1.39	1.57
Res Hmstd: Ex-Hi Val	330,300	330,300	0.0	4,763	5,185	422	8.9	1.44	1.57
Apartment	300,000	300,000	0.0	5,431	5,823	393	7.2	1.81	1.94
Comm/Ind: Lo Val	150,000	150,000	0.0	4,337	4,572	235	5.4	2.89	3.05
Comm/Ind: Med Val	300,000	300,000	0.0	10,079	10,627	548	5.4	3.36	3.54
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,872	38,880	2,008	5.4	3.69	3.89

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,257,160	5,257,160	0	0.0	53,869	60,791	6,922	12.8	1.02	1.16
ResNonHm Exist	709,257	709,257	0	0.0	8,264	8,397	133	1.6	1.17	1.18
Misc props	7,426	7,426	0	0.0	105	107	2	1.7	1.42	1.44
Apartments Exist	4,361	4,361	0	0.0	67	70	2	3.3	1.54	1.59
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,852,553	1,852,553	0	0.0	18,203	18,688	485	2.7	0.98	1.01
Com/Ind Lo Exist	100,896	100,896	0	0.0	2,383	2,415	32	1.4	2.36	2.39
Com/Ind Hi Exist	84,944	84,944	0	0.0	2,593	2,635	42	1.6	3.05	3.10
Publ U: Elec Gen	10,736	10,736	0	0.0	256	264	8	3.0	2.39	2.46
Publ U: Other	200,212	200,212	0	0.0	6,492	6,593	101	1.6	3.24	3.29
AgHm House Exist	1,092,501	1,092,501	0	0.0	10,379	12,416	2,037	19.6	0.95	1.14
AgHm Land: Exist	1,581,517	1,944,566	363,049	23.0	6,194	10,651	4,457	72.0	0.39	0.55
Ag NonHm: Exist	1,471,515	1,607,709	136,194	9.3	14,316	16,068	1,752	12.2	0.97	1.00
Total	12,373,078	12,872,321	499,243	4.0	123,120	139,093	15,973	13.0	1.00	1.08

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	119,526	122,935	3,409	2.9	County	58.38	61.09	0.183	0.183
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	17.71	17.23	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.43	24.14	8.014	8.060
(=) Taxable Tax Capacity	119,526	122,935	3,409	2.9	Special District	0.87	0.85	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	101.39	103.31	8.197	8.243

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	130,400	130,400	0.0	1,174	1,455	281	23.9	0.90	1.12
Res Hmstd: Avg Val	195,500	195,500	0.0	1,946	2,181	235	12.1	1	1.12
Res Hmstd: Hi Val	260,600	260,600	0.0	2,718	2,907	189	7.0	1.04	1.12
Res Hmstd: Ex-Hi Val	391,000	391,000	0.0	4,264	4,362	98	2.3	1.09	1.12
Apartment	300,000	300,000	0.0	4,048	4,122	74	1.8	1.35	1.37
Comm/Ind: Lo Val	150,000	150,000	0.0	3,508	3,552	44	1.3	2.34	2.37
Comm/Ind: Med Val	300,000	300,000	0.0	8,145	8,247	102	1.3	2.71	2.75
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,781	30,156	375	1.3	2.98	3.02

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	11,860,000	11,860,000	0	0.0	149,339	170,489	21,150	14.2	1.26	1.44
ResNonHm Exist	1,691,796	1,691,796	0	0.0	24,867	25,858	991	4.0	1.47	1.53
Misc props	58,845	58,845	0	0.0	1,067	1,115	47	4.4	1.81	1.89
Apartments Exist	888,250	888,250	0	0.0	14,989	15,856	867	5.8	1.69	1.79
Low-inc Apts Exi	179,700	179,700	0	0.0	1,873	1,971	98	5.2	1.04	1.10
Seas Rec: Exist	114,211	114,211	0	0.0	1,624	1,666	41	2.5	1.42	1.46
Com/Ind Lo Exist	714,332	714,332	0	0.0	19,705	20,469	764	3.9	2.76	2.87
Com/Ind Hi Exist	3,168,133	3,168,133	0	0.0	114,366	117,626	3,260	2.9	3.61	3.71
Publ U: Elec Gen	611,287	611,287	0	0.0	14,303	14,502	199	1.4	2.34	2.37
Publ U: Other	473,784	473,784	0	0.0	16,562	16,841	279	1.7	3.50	3.55
AgHm House Exist	86,261	86,261	0	0.0	1,037	1,151	114	11.0	1.20	1.33
AgHm Land: Exist	146,116	285,161	139,046	95.2	759	1,738	978	128.8	0.52	0.61
Ag NonHm: Exist	216,697	354,187	137,491	63.4	2,647	4,360	1,713	64.7	1.22	1.23
Total	20,209,412	20,485,948	276,536	1.4	363,139	393,640	30,501	8.4	1.80	1.92

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	250,734	252,835	2,101	0.8	County	47.23	48.56	0.000	0.000
(-) TIF Tax Capacity	9,411	9,411	0	0.0	City/Town	42.66	46.98	1.632	1.632
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.24	29.24	13.832	13.935
(=) Taxable Tax Capacity	<u>241,323</u>	<u>243,424</u>	<u>2,101</u>	<u>0.9</u>	Special District	<u>2.15</u>	<u>2.12</u>	<u>0.130</u>	<u>0.130</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	122.28	126.90	15.594	15.697

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	119,500	119,500	0.0	1,383	1,704	321	23.2	1.16	1.43
Res Hmstd: Avg Val	179,200	179,200	0.0	2,260	2,555	296	13.1	1.26	1.43
Res Hmstd: Hi Val	238,800	238,800	0.0	3,135	3,405	270	8.6	1.31	1.43
Res Hmstd: Ex-Hi Val	358,300	358,300	0.0	4,890	5,109	219	4.5	1.36	1.43
Apartment	300,000	300,000	0.0	5,053	5,230	176	3.5	1.68	1.74
Comm/Ind: Lo Val	150,000	150,000	0.0	4,089	4,195	106	2.6	2.73	2.8
Comm/Ind: Med Val	300,000	300,000	0.0	9,463	9,709	246	2.6	3.15	3.24
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,543	35,443	900	2.6	3.45	3.54

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	7,289,510	7,289,510	0	0.0	73,095	78,134	5,039	6.9	1.00	1.07
ResNonHm Exist	681,377	681,377	0	0.0	7,856	7,831	-25	-0.3	1.15	1.15
Misc props	9,000	9,000	0	0.0	115	114	0	-0.4	1.28	1.27
Apartments Exist	5,194	5,194	0	0.0	67	66	-1	-0.9	1.29	1.28
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,262,441	1,262,441	0	0.0	12,302	12,277	-25	-0.2	0.97	0.97
Com/Ind Lo Exist	157,575	157,575	0	0.0	3,574	3,566	-8	-0.2	2.27	2.26
Com/Ind Hi Exist	229,509	229,509	0	0.0	6,782	6,774	-8	-0.1	2.96	2.95
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	239,341	239,341	0	0.0	7,121	7,090	-31	-0.4	2.98	2.96
AgHm House Exist	1,147,674	1,147,674	0	0.0	10,959	12,512	1,553	14.2	0.95	1.09
AgHm Land: Exist	2,633,237	3,534,079	900,842	34.2	11,533	18,163	6,629	57.5	0.44	0.51
Ag NonHm: Exist	982,440	1,308,999	326,559	33.2	9,126	12,035	2,909	31.9	0.93	0.92
Total	14,637,298	15,864,699	1,227,401	8.4	142,529	158,562	16,033	11.2	0.97	1.00

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	140,335	148,762	8,427	6.0	County	47.94	49.32	0.000	0.000
(-) TIF Tax Capacity	85	85	0	0.0	City/Town	17.29	16.31	0.046	0.046
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.33	25.38	13.797	13.864
(=) Taxable Tax Capacity	140,251	148,678	8,427	6.0	Special District	1.35	1.31	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	92.92	92.32	13.843	13.910

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	161,300	161,300	0.0	1,495	1,713	219	14.6	0.93	1.06
Res Hmstd: Avg Val	241,800	241,800	0.0	2,427	2,569	142	5.8	1.00	1.06
Res Hmstd: Hi Val	322,300	322,300	0.0	3,359	3,424	65	1.9	1.04	1.06
Res Hmstd: Ex-Hi Val	483,600	483,600	0.0	5,163	5,137	-26	-0.5	1.07	1.06
Apartment	300,000	300,000	0.0	3,900	3,879	-21	-0.5	1.3	1.29
Comm/Ind: Lo Val	150,000	150,000	0.0	3,402	3,390	-13	-0.4	2.27	2.26
Comm/Ind: Med Val	300,000	300,000	0.0	7,869	7,839	-30	-0.4	2.62	2.61
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	28,715	28,606	-109	-0.4	2.87	2.86

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	5,289,290	5,289,290	0	0.0	69,657	94,512	24,855	35.7	1.32	1.79
ResNonHm Exist	644,623	644,623	0	0.0	10,339	11,944	1,605	15.5	1.60	1.85
Misc props	19,173	19,173	0	0.0	397	452	56	14.0	2.07	2.36
Apartments Exist	299,380	299,380	0	0.0	5,419	6,201	782	14.4	1.81	2.07
Low-inc Apts Exi	91,996	91,996	0	0.0	1,060	1,216	155	14.7	1.15	1.32
Seas Rec: Exist	38,827	38,827	0	0.0	628	697	69	11.0	1.62	1.79
Com/Ind Lo Exist	609,995	609,995	0	0.0	18,042	20,358	2,316	12.8	2.96	3.34
Com/Ind Hi Exist	1,097,692	1,097,692	0	0.0	40,819	45,207	4,388	10.8	3.72	4.12
Publ U: Elec Gen	3,346	3,346	0	0.0	111	130	18	16.3	3.33	3.87
Publ U: Other	93,031	93,031	0	0.0	3,766	4,340	574	15.2	4.05	4.66
AgHm House Exist	21,073	21,073	0	0.0	286	397	111	38.8	1.36	1.88
AgHm Land: Exist	95,473	97,752	2,279	2.4	744	992	248	33.4	0.78	1.02
Ag NonHm: Exist	85,087	88,749	3,662	4.3	1,148	1,443	295	25.7	1.35	1.63
Total	8,388,986	8,394,928	5,941	0.1	152,415	187,888	35,473	23.3	1.82	2.24

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	99,362	99,418	56	0.1	County	46.08	49.11	0.198	0.198
(-) TIF Tax Capacity	3,397	3,397	0	0.0	City/Town	65.88	85.25	0.361	0.361
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.28	18.25	22.259	22.259
(=) Taxable Tax Capacity	95,966	96,022	56	0.1	Special District	1.53	1.53	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	130.77	154.14	22.818	22.818

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	66,600	66,600	0.0	757	1,179	422	55.8	1.14	1.77
Res Hmstd: Avg Val	99,900	99,900	0.0	1,252	1,768	516	41.2	1.25	1.77
Res Hmstd: Hi Val	133,200	133,200	0.0	1,793	2,357	564	31.4	1.35	1.77
Res Hmstd: Ex-Hi Val	199,800	199,800	0.0	2,876	3,536	659	22.9	1.44	1.77
Apartment	300,000	300,000	0.0	5,589	6,465	876	15.7	1.86	2.15
Comm/Ind: Lo Val	150,000	150,000	0.0	4,389	4,914	526	12.0	2.93	3.28
Comm/Ind: Med Val	300,000	300,000	0.0	10,126	11,352	1,226	12.1	3.38	3.78
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,900	41,397	4,497	12.2	3.69	4.14

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	3,435,647	3,435,647	0	0.0	30,153	34,878	4,724	15.7	0.88	1.02
ResNonHm Exist	436,739	436,739	0	0.0	4,424	4,516	91	2.1	1.01	1.03
Misc props	3,330	3,330	0	0.0	44	45	1	2.8	1.33	1.36
Apartments Exist	4,137	4,137	0	0.0	48	49	1	2.0	1.15	1.17
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	867,949	867,949	0	0.0	8,320	8,494	174	2.1	0.96	0.98
Com/Ind Lo Exist	131,476	131,476	0	0.0	2,763	2,804	41	1.5	2.10	2.13
Com/Ind Hi Exist	232,723	232,723	0	0.0	6,185	6,270	85	1.4	2.66	2.69
Publ U: Elec Gen	12,329	12,329	0	0.0	162	167	5	3.4	1.31	1.35
Publ U: Other	501,905	501,905	0	0.0	12,989	13,165	175	1.3	2.59	2.62
AgHm House Exist	1,628,514	1,628,514	0	0.0	12,172	16,106	3,935	32.3	0.75	0.99
AgHm Land: Exist	16,588,099	16,611,066	22,967	0.1	66,431	72,680	6,249	9.4	0.40	0.44
Ag NonHm: Exist	8,621,105	8,631,230	10,125	0.1	57,539	59,179	1,640	2.9	0.67	0.69
Total	32,463,953	32,497,045	33,092	0.1	201,230	218,354	17,124	8.5	0.62	0.67

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	272,808	273,067	259	0.1	County	44.52	46.43	0.120	0.120
(-) TIF Tax Capacity	68	68	0	0.0	City/Town	9.59	9.58	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.98	13.95	23.082	23.082
(=) Taxable Tax Capacity	<u>272,741</u>	<u>273,000</u>	<u>259</u>	<u>0.1</u>	Special District	<u>1.13</u>	<u>1.13</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	69.22	71.09	23.203	23.203

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	118,100	118,100	0.0	825	1,114	288	34.9	0.7	0.94
Res Hmstd: Avg Val	177,000	177,000	0.0	1,423	1,669	246	17.3	0.80	0.94
Res Hmstd: Hi Val	235,900	235,900	0.0	2,020	2,224	204	10.1	0.86	0.94
Res Hmstd: Ex-Hi Val	354,000	354,000	0.0	3,218	3,338	120	3.7	0.91	0.94
Apartment	300,000	300,000	0.0	3,292	3,362	70	2.1	1.1	1.12
Comm/Ind: Lo Val	150,000	150,000	0.0	3,009	3,051	42	1.4	2.01	2.03
Comm/Ind: Med Val	300,000	300,000	0.0	6,905	7,004	98	1.4	2.30	2.33
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,088	25,449	361	1.4	2.51	2.54

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	5,728,250	5,728,250	0	0.0	67,879	90,069	22,191	32.7	1.18	1.57
ResNonHm Exist	781,486	781,486	0	0.0	11,094	12,651	1,557	14.0	1.42	1.62
Misc props	25,086	25,086	0	0.0	428	484	57	13.3	1.70	1.93
Apartments Exist	443,424	443,424	0	0.0	6,837	7,723	885	13.0	1.54	1.74
Low-inc Apts Exi	87,689	87,689	0	0.0	861	989	128	14.8	0.98	1.13
Seas Rec: Exist	53,730	53,730	0	0.0	624	692	68	10.9	1.16	1.29
Com/Ind Lo Exist	480,962	480,962	0	0.0	13,089	14,648	1,559	11.9	2.72	3.05
Com/Ind Hi Exist	1,313,645	1,313,645	0	0.0	44,342	48,551	4,209	9.5	3.38	3.70
Publ U: Elec Gen	26,472	26,472	0	0.0	604	685	80	13.3	2.28	2.59
Publ U: Other	93,837	93,837	0	0.0	3,279	3,626	348	10.6	3.49	3.86
AgHm House Exist	12,973	12,973	0	0.0	168	224	56	33.5	1.29	1.73
AgHm Land: Exist	44,229	45,507	1,278	2.9	319	427	108	33.9	0.72	0.94
Ag NonHm: Exist	81,217	87,262	6,045	7.4	966	1,203	237	24.5	1.19	1.38
Total	9,173,000	9,180,323	7,322	0.1	150,489	181,972	31,483	20.9	1.64	1.98

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	109,624	109,692	68	0.1	County	44.61	47.04	0.000	0.000
(-) TIF Tax Capacity	3,866	3,866	0	0.0	City/Town	54.55	70.62	0.343	0.343
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.51	18.88	15.565	15.584
(=) Taxable Tax Capacity	105,758	105,826	68	0.1	Special District	0.40	0.40	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	118.08	136.94	15.908	15.927

**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	86,600	86,600	0.0	866	1,324	458	52.9	1	1.53
Res Hmstd: Avg Val	129,800	129,800	0.0	1,484	1,984	501	33.8	1.14	1.53
Res Hmstd: Hi Val	173,000	173,000	0.0	2,101	2,645	543	25.9	1.21	1.53
Res Hmstd: Ex-Hi Val	259,600	259,600	0.0	3,339	3,969	629	18.8	1.29	1.53
Apartment	300,000	300,000	0.0	4,905	5,613	708	14.4	1.64	1.87
Comm/Ind: Lo Val	150,000	150,000	0.0	3,999	4,424	425	10.6	2.67	2.95
Comm/Ind: Med Val	300,000	300,000	0.0	9,252	10,243	991	10.7	3.08	3.41
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,764	37,398	3,634	10.8	3.38	3.74

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	2,782,941	2,782,941	0	0.0	22,651	25,771	3,120	13.8	0.81	0.93
ResNonHm Exist	388,012	388,012	0	0.0	3,611	3,684	72	2.0	0.93	0.95
Misc props	1,208	1,208	0	0.0	13	14	0	2.4	1.11	1.14
Apartments Exist	5,341	5,341	0	0.0	58	59	1	2.0	1.08	1.10
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	277,972	277,972	0	0.0	2,160	2,197	37	1.7	0.78	0.79
Com/Ind Lo Exist	78,709	78,709	0	0.0	1,575	1,598	22	1.4	2.00	2.03
Com/Ind Hi Exist	144,620	144,620	0	0.0	3,742	3,801	59	1.6	2.59	2.63
Publ U: Elec Gen	10,945	10,945	0	0.0	155	159	4	2.3	1.42	1.45
Publ U: Other	267,458	267,458	0	0.0	6,936	7,038	102	1.5	2.59	2.63
AgHm House Exist	1,145,779	1,145,779	0	0.0	8,558	10,712	2,154	25.2	0.75	0.93
AgHm Land: Exist	8,543,732	8,634,411	90,679	1.1	35,743	39,470	3,727	10.4	0.42	0.46
Ag NonHm: Exist	4,025,108	4,067,381	42,273	1.1	28,047	29,150	1,103	3.9	0.70	0.72
Total	17,671,825	17,804,778	132,952	0.8	113,250	123,652	10,402	9.2	0.64	0.69

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	149,565	150,589	1,024	0.7	County	45.63	47.58	0.000	0.000
(-) TIF Tax Capacity	6	6	0	0.0	City/Town	10.32	10.25	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.11	15.13	17.080	17.132
(=) Taxable Tax Capacity	<u>149,559</u>	<u>150,583</u>	<u>1,024</u>	<u>0.7</u>	Special District	<u>0.31</u>	<u>0.31</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	71.38	73.29	17.080	17.132

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	134,900	134,900	0.0	942	1,220	277	29.4	0.7	0.90
Res Hmstd: Avg Val	202,200	202,200	0.0	1,598	1,828	230	14.4	0.79	0.90
Res Hmstd: Hi Val	269,500	269,500	0.0	2,254	2,437	183	8.1	0.84	0.90
Res Hmstd: Ex-Hi Val	404,400	404,400	0.0	3,569	3,657	88	2.5	0.88	0.90
Apartment	300,000	300,000	0.0	3,189	3,262	73	2.3	1.06	1.09
Comm/Ind: Lo Val	150,000	150,000	0.0	2,966	3,010	44	1.5	1.98	2.01
Comm/Ind: Med Val	300,000	300,000	0.0	6,835	6,937	102	1.5	2.28	2.31
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	24,892	25,265	372	1.5	2.49	2.53

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	7,464,887	7,464,887	0	0.0	87,984	100,108	12,124	13.8	1.18	1.34
ResNonHm Exist	1,220,603	1,220,603	0	0.0	16,481	17,186	705	4.3	1.35	1.41
Misc props	21,554	21,554	0	0.0	360	377	17	4.7	1.67	1.75
Apartments Exist	398,527	398,527	0	0.0	6,434	6,747	313	4.9	1.61	1.69
Low-inc Apts Exi	92,006	92,006	0	0.0	916	962	46	5.0	1.00	1.05
Seas Rec: Exist	10,351	10,351	0	0.0	156	162	5	3.3	1.51	1.56
Com/Ind Lo Exist	331,153	331,153	0	0.0	8,776	9,082	306	3.5	2.65	2.74
Com/Ind Hi Exist	1,858,045	1,858,045	0	0.0	64,686	66,976	2,290	3.5	3.48	3.60
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	70,055	70,055	0	0.0	2,348	2,403	55	2.4	3.35	3.43
AgHm House Exist	353,262	353,262	0	0.0	3,591	3,923	331	9.2	1.02	1.11
AgHm Land: Exist	790,299	883,535	93,236	11.8	4,014	5,042	1,028	25.6	0.51	0.57
Ag NonHm: Exist	379,096	453,582	74,486	19.6	3,840	4,676	835	21.8	1.01	1.03
Total	12,989,839	13,157,561	167,722	1.3	199,586	217,642	18,056	9.0	1.54	1.65

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	149,247	150,531	1,284	0.9	County	54.55	56.45	0.000	0.000
(-) TIF Tax Capacity	2,040	2,040	0	0.0	City/Town	38.33	41.81	0.136	0.136
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.47	23.29	11.075	11.075
(=) Taxable Tax Capacity	<u>147,207</u>	<u>148,492</u>	<u>1,284</u>	<u>0.9</u>	Special District	<u>0.00</u>	<u>0.00</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	116.36	121.55	11.211	11.211

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	127,700	127,700	0.0	1,372	1,695	324	23.6	1.07	1.33
Res Hmstd: Avg Val	191,500	191,500	0.0	2,243	2,542	299	13.4	1.17	1.33
Res Hmstd: Hi Val	255,300	255,300	0.0	3,114	3,389	275	8.8	1.22	1.33
Res Hmstd: Ex-Hi Val	383,000	383,000	0.0	4,858	5,085	226	4.7	1.27	1.33
Apartment	300,000	300,000	0.0	4,700	4,894	195	4.1	1.57	1.63
Comm/Ind: Lo Val	150,000	150,000	0.0	3,890	4,007	117	3.0	2.59	2.67
Comm/Ind: Med Val	300,000	300,000	0.0	9,021	9,293	272	3.0	3.01	3.1
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,964	33,963	999	3.0	3.3	3.4

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	9,792,204	9,792,204	0	0.0	118,072	150,555	32,483	27.5	1.21	1.54
ResNonHm Exist	1,265,474	1,265,474	0	0.0	18,387	20,546	2,160	11.7	1.45	1.62
Misc props	42,327	42,327	0	0.0	762	846	83	10.9	1.80	2.00
Apartments Exist	499,094	499,094	0	0.0	8,074	9,053	980	12.1	1.62	1.81
Low-inc Apts Exi	138,397	138,397	0	0.0	1,427	1,594	167	11.7	1.03	1.15
Seas Rec: Exist	103,043	103,043	0	0.0	1,442	1,563	121	8.4	1.40	1.52
Com/Ind Lo Exist	773,941	773,941	0	0.0	21,099	23,100	2,001	9.5	2.73	2.98
Com/Ind Hi Exist	1,726,636	1,726,636	0	0.0	59,782	65,046	5,264	8.8	3.46	3.77
Publ U: Elec Gen	330,328	330,328	0	0.0	8,424	8,942	518	6.2	2.55	2.71
Publ U: Other	256,146	256,146	0	0.0	9,027	9,720	694	7.7	3.52	3.79
AgHm House Exist	36,434	36,434	0	0.0	426	530	104	24.5	1.17	1.45
AgHm Land: Exist	111,254	125,833	14,579	13.1	637	875	238	37.4	0.57	0.70
Ag NonHm: Exist	114,224	126,163	11,939	10.5	1,268	1,546	278	21.9	1.11	1.23
Total	15,189,501	15,216,019	26,518	0.2	248,826	293,917	45,091	18.1	1.64	1.93

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	180,347	180,552	205	0.1	County	43.80	46.62	0.000	0.000
(-) TIF Tax Capacity	3,669	3,669	0	0.0	City/Town	49.65	62.12	0.192	0.192
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.16	21.38	19.973	19.991
(=) Taxable Tax Capacity	<u>176,679</u>	<u>176,884</u>	<u>205</u>	<u>0.1</u>	Special District	<u>1.81</u>	<u>1.81</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	116.42	131.93	20.165	20.182

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	95,500	95,500	0.0	1,018	1,453	435	42.7	1.07	1.52
Res Hmstd: Avg Val	143,200	143,200	0.0	1,712	2,178	466	27.2	1.2	1.52
Res Hmstd: Hi Val	190,800	190,800	0.0	2,405	2,902	497	20.7	1.26	1.52
Res Hmstd: Ex-Hi Val	286,300	286,300	0.0	3,796	4,355	559	14.7	1.33	1.52
Apartment	300,000	300,000	0.0	4,971	5,553	582	11.7	1.66	1.85
Comm/Ind: Lo Val	150,000	150,000	0.0	4,026	4,375	349	8.7	2.68	2.92
Comm/Ind: Med Val	300,000	300,000	0.0	9,293	10,107	815	8.8	3.1	3.37
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,871	36,858	2,987	8.8	3.39	3.69

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	4,588,037	4,588,037	0	0.0	41,695	46,805	5,110	12.3	0.91	1.02
ResNonHm Exist	644,587	644,587	0	0.0	6,544	6,678	134	2.1	1.02	1.04
Misc props	5,989	5,989	0	0.0	75	76	2	2.1	1.25	1.27
Apartments Exist	3,592	3,592	0	0.0	44	46	1	2.5	1.24	1.27
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	228,194	228,194	0	0.0	2,053	2,094	41	2.0	0.90	0.92
Com/Ind Lo Exist	104,951	104,951	0	0.0	2,281	2,313	32	1.4	2.17	2.20
Com/Ind Hi Exist	96,674	96,674	0	0.0	2,675	2,716	42	1.6	2.77	2.81
Publ U: Elec Gen	28	28	0	0.0	1	1	0	2.4	2.31	2.36
Publ U: Other	334,173	334,173	0	0.0	9,296	9,453	158	1.7	2.78	2.83
AgHm House Exist	1,777,894	1,777,894	0	0.0	15,332	18,255	2,923	19.1	0.86	1.03
AgHm Land: Exist	8,463,097	8,796,421	333,324	3.9	38,093	44,046	5,952	15.6	0.45	0.50
Ag NonHm: Exist	3,552,295	3,692,730	140,435	4.0	28,490	30,475	1,985	7.0	0.80	0.83
Total	19,799,510	20,273,269	473,759	2.4	146,577	162,957	16,380	11.2	0.74	0.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	168,820	172,214	3,394	2.0	County	46.01	48.57	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	13.85	13.62	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.58	20.41	18.983	19.009
(=) Taxable Tax Capacity	168,820	172,214	3,394	2.0	Special District	0.62	0.61	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	81.06	83.20	18.983	19.009

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	141,100	141,100	0.0	1,166	1,442	276	23.7	0.83	1.02
Res Hmstd: Avg Val	211,500	211,500	0.0	1,934	2,162	228	11.8	0.91	1.02
Res Hmstd: Hi Val	282,000	282,000	0.0	2,703	2,882	180	6.7	0.96	1.02
Res Hmstd: Ex-Hi Val	423,100	423,100	0.0	4,233	4,325	92	2.2	1.00	1.02
Apartment	300,000	300,000	0.0	3,609	3,690	81	2.2	1.20	1.23
Comm/Ind: Lo Val	150,000	150,000	0.0	3,212	3,261	49	1.5	2.14	2.17
Comm/Ind: Med Val	300,000	300,000	0.0	7,401	7,514	113	1.5	2.47	2.50
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	26,947	27,362	415	1.5	2.69	2.74

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	19,059,913	19,059,913	0	0.0	235,331	273,589	38,258	16.3	1.23	1.44
ResNonHm Exist	2,050,475	2,050,475	0	0.0	28,606	30,877	2,271	7.9	1.40	1.51
Misc props	144,899	144,899	0	0.0	2,441	2,591	150	6.1	1.68	1.79
Apartments Exist	760,604	760,604	0	0.0	12,688	13,832	1,144	9.0	1.67	1.82
Low-inc Apts Exi	151,324	151,324	0	0.0	1,562	1,704	142	9.1	1.03	1.13
Seas Rec: Exist	49,379	49,379	0	0.0	620	658	38	6.1	1.26	1.33
Com/Ind Lo Exist	486,333	486,333	0	0.0	13,357	13,538	182	1.4	2.75	2.78
Com/Ind Hi Exist	3,746,798	3,746,798	0	0.0	134,409	134,881	473	0.4	3.59	3.60
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	262,912	262,912	0	0.0	9,356	9,346	-10	-0.1	3.56	3.55
AgHm House Exist	107,119	107,119	0	0.0	1,216	1,395	179	14.7	1.13	1.30
AgHm Land: Exist	107,463	186,112	78,650	73.2	468	1,121	653	139.4	0.44	0.60
Ag NonHm: Exist	123,033	200,764	77,731	63.2	1,348	2,300	952	70.7	1.10	1.15
Total	27,050,251	27,206,631	156,380	0.6	441,402	485,831	44,430	10.1	1.63	1.79

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	315,783	317,005	1,223	0.4	County	40.19	43.06	0.000	0.000
(-) TIF Tax Capacity	14,817	14,817	0	0.0	City/Town	38.82	40.31	0.345	0.345
(-) FD Contrib Tax Cap	36,111	0	-36,111	#####	School District	27.46	28.86	20.917	25.208
(=) Taxable Tax Capacity	264,854	302,188	37,334	14.1	Special District	5.55	5.79	0.000	0.000
FD Distrib Tax Cap	56,477	0	-56,477	#####	Total	112.02	118.02	21.262	25.553

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	148,400	148,400	0.0	1,739	2,131	392	22.5	1.17	1.44
Res Hmstd: Avg Val	222,500	222,500	0.0	2,793	3,195	401	14.4	1.26	1.44
Res Hmstd: Hi Val	296,700	296,700	0.0	3,849	4,260	411	10.7	1.3	1.44
Res Hmstd: Ex-Hi Val	445,100	445,100	0.0	5,932	6,391	458	7.7	1.33	1.44
Apartment	300,000	300,000	0.0	4,838	5,192	354	7.3	1.61	1.73
Comm/Ind: Lo Val	150,000	150,000	0.0	4,104	4,143	39	0.9	2.74	2.76
Comm/Ind: Med Val	300,000	300,000	0.0	9,469	9,538	69	0.7	3.16	3.18
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,509	34,718	210	0.6	3.45	3.47

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	18,642,293	18,642,293	0	0.0	203,431	220,916	17,485	8.6	1.09	1.19
ResNonHm Exist	2,221,917	2,221,917	0	0.0	26,183	26,945	762	2.9	1.18	1.21
Misc props	37,324	37,324	0	0.0	488	499	11	2.2	1.31	1.34
Apartments Exist	572,971	572,971	0	0.0	8,421	8,642	221	2.6	1.47	1.51
Low-inc Apts Exi	106,786	106,786	0	0.0	946	973	27	2.9	0.89	0.91
Seas Rec: Exist	157,764	157,764	0	0.0	1,624	1,641	17	1.0	1.03	1.04
Com/Ind Lo Exist	301,228	301,228	0	0.0	7,717	7,288	-428	-5.6	2.56	2.42
Com/Ind Hi Exist	2,693,810	2,693,810	0	0.0	91,295	86,096	-5,199	-5.7	3.39	3.20
Publ U: Elec Gen	152,977	152,977	0	0.0	3,581	3,238	-344	-9.6	2.34	2.12
Publ U: Other	240,625	240,625	0	0.0	8,129	7,727	-402	-4.9	3.38	3.21
AgHm House Exist	147,077	147,077	0	0.0	1,358	1,470	112	8.2	0.92	1.00
AgHm Land: Exist	203,525	402,329	198,804	97.7	663	1,765	1,102	166.1	0.33	0.44
Ag NonHm: Exist	419,622	721,828	302,205	72.0	3,667	6,366	2,699	73.6	0.87	0.88
Total	25,897,921	26,398,930	501,009	1.9	357,501	373,565	16,064	4.5	1.38	1.42

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	295,231	299,365	4,134	1.4	County	29.63	30.77	0.229	0.229
(-) TIF Tax Capacity	7,897	7,897	0	0.0	City/Town	32.81	33.08	0.675	0.675
(-) FD Contrib Tax Cap	25,869	0	-25,869	#####	School District	26.89	27.04	18.037	20.112
(=) Taxable Tax Capacity	261,465	291,469	30,003	11.5	Special District	5.62	5.55	0.000	0.000
FD Distrib Tax Cap	31,708	0	-31,708	#####	Total	94.95	96.43	18.941	21.016

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	188,900	188,900	0.0	1,949	2,219	270	13.8	1.03	1.17
Res Hmstd: Avg Val	283,200	283,200	0.0	3,108	3,326	218	7.0	1.1	1.17
Res Hmstd: Hi Val	377,500	377,500	0.0	4,267	4,434	167	3.9	1.13	1.17
Res Hmstd: Ex-Hi Val	566,400	566,400	0.0	6,608	6,812	204	3.1	1.17	1.20
Apartment	300,000	300,000	0.0	4,129	4,247	118	2.9	1.38	1.42
Comm/Ind: Lo Val	150,000	150,000	0.0	3,826	3,589	-237	-6.2	2.55	2.39
Comm/Ind: Med Val	300,000	300,000	0.0	8,833	8,269	-564	-6.4	2.94	2.76
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,199	30,109	-2,090	-6.5	3.22	3.01

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	26,348,987	26,348,987	0	0.0	309,502	343,405	33,903	11.0	1.17	1.30
ResNonHm Exist	2,166,431	2,166,431	0	0.0	28,229	29,493	1,264	4.5	1.30	1.36
Misc props	135,301	135,301	0	0.0	2,188	2,297	109	5.0	1.62	1.70
Apartments Exist	1,604,628	1,604,628	0	0.0	23,841	24,664	822	3.4	1.49	1.54
Low-inc Apts Exi	124,731	124,731	0	0.0	1,215	1,271	56	4.6	0.97	1.02
Seas Rec: Exist	26,305	26,305	0	0.0	329	342	13	4.0	1.25	1.30
Com/Ind Lo Exist	523,210	523,210	0	0.0	13,848	13,369	-478	-3.5	2.65	2.56
Com/Ind Hi Exist	5,560,048	5,560,048	0	0.0	190,457	179,819	-10,637	-5.6	3.43	3.23
Publ U: Elec Gen	79,195	79,195	0	0.0	1,965	1,801	-163	-8.3	2.48	2.27
Publ U: Other	533,687	533,687	0	0.0	18,438	17,698	-740	-4.0	3.45	3.32
AgHm House Exist	205,174	205,174	0	0.0	1,996	2,226	230	11.5	0.97	1.08
AgHm Land: Exist	625,420	766,639	141,219	22.6	2,826	3,997	1,170	41.4	0.45	0.52
Ag NonHm: Exist	326,539	456,755	130,216	39.9	3,025	4,475	1,451	48.0	0.93	0.98
Total	38,259,657	38,531,092	271,435	0.7	597,858	624,857	26,999	4.5	1.56	1.62

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	450,548	452,810	2,262	0.5	County	29.11	30.74	0.537	0.537
(-) TIF Tax Capacity	14,889	14,889	0	0.0	City/Town	40.00	40.07	0.995	0.995
(-) FD Contrib Tax Cap	52,609	0	-52,609	#####	School District	27.24	27.34	20.439	23.413
(=) Taxable Tax Capacity	383,050	437,921	54,871	14.3	Special District	5.18	5.14	0.000	0.000
FD Distrib Tax Cap	58,690	0	-58,690	#####	Total	101.52	103.28	21.971	24.945

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	164,200	164,200	0.0	1,803	2,105	302	16.8	1.1	1.28
Res Hmstd: Avg Val	246,200	246,200	0.0	2,890	3,157	267	9.3	1.17	1.28
Res Hmstd: Hi Val	328,200	328,200	0.0	3,976	4,208	232	5.8	1.21	1.28
Res Hmstd: Ex-Hi Val	492,400	492,400	0.0	6,081	6,314	233	3.8	1.23	1.28
Apartment	300,000	300,000	0.0	4,466	4,621	155	3.5	1.49	1.54
Comm/Ind: Lo Val	150,000	150,000	0.0	3,968	3,802	-167	-4.2	2.65	2.53
Comm/Ind: Med Val	300,000	300,000	0.0	9,150	8,746	-403	-4.4	3.05	2.92
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,329	31,820	-1,509	-4.5	3.33	3.18

CARVER & SCOTT COUNTIES

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	16,914,539	16,914,539	0	0.0	209,836	224,966	15,130	7.2	1.24	1.33
ResNonHm Exist	2,088,328	2,088,328	0	0.0	28,436	29,289	853	3.0	1.36	1.40
Misc props	24,861	24,861	0	0.0	389	401	13	3.2	1.56	1.61
Apartments Exist	393,623	393,623	0	0.0	6,266	6,394	128	2.0	1.59	1.62
Low-inc Apts Exi	109,756	109,756	0	0.0	1,098	1,134	36	3.2	1.00	1.03
Seas Rec: Exist	80,259	80,259	0	0.0	1,021	1,039	18	1.8	1.27	1.29
Com/Ind Lo Exist	382,406	382,406	0	0.0	10,333	10,192	-141	-1.4	2.70	2.67
Com/Ind Hi Exist	2,407,602	2,407,602	0	0.0	85,088	82,299	-2,789	-3.3	3.53	3.42
Publ U: Elec Gen	18,924	18,924	0	0.0	445	403	-41	-9.3	2.35	2.13
Publ U: Other	200,960	200,960	0	0.0	6,826	6,581	-245	-3.6	3.40	3.27
AgHm House Exist	379,769	379,769	0	0.0	3,596	4,080	483	13.4	0.95	1.07
AgHm Land: Exist	930,361	1,187,104	256,743	27.6	3,909	5,949	2,040	52.2	0.42	0.50
Ag NonHm: Exist	486,182	731,779	245,597	50.5	4,701	7,282	2,581	54.9	0.97	1.00
Total	24,417,571	24,919,911	502,340	2.1	361,945	380,009	18,064	5.0	1.48	1.52

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	272,375	276,355	3,980	1.5	County	38.03	39.19	0.000	0.000
(-) TIF Tax Capacity	7,258	7,258	0	0.0	City/Town	32.33	32.82	1.054	1.054
(-) FD Contrib Tax Cap	22,257	0	-22,257	#####	School District	32.20	32.12	18.305	20.207
(=) Taxable Tax Capacity	242,859	269,097	26,237	10.8	Special District	5.37	5.35	0.000	0.000
FD Distrib Tax Cap	28,261	0	-28,261	#####	Total	107.94	109.48	19.359	21.260

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	191,300	191,300	0.0	2,235	2,501	266	11.9	1.17	1.31
Res Hmstd: Avg Val	286,900	286,900	0.0	3,538	3,751	213	6.0	1.23	1.31
Res Hmstd: Hi Val	382,400	382,400	0.0	4,840	5,000	160	3.3	1.27	1.31
Res Hmstd: Ex-Hi Val	573,700	573,700	0.0	7,502	7,702	200	2.7	1.31	1.34
Apartment	300,000	300,000	0.0	4,628	4,743	115	2.5	1.54	1.58
Comm/Ind: Lo Val	150,000	150,000	0.0	4,007	3,886	-121	-3.0	2.67	2.59
Comm/Ind: Med Val	300,000	300,000	0.0	9,252	8,961	-291	-3.1	3.08	2.99
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,730	32,645	-1,085	-3.2	3.37	3.26

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	16,744,285	16,744,285	0	0.0	238,793	260,808	22,015	9.2	1.43	1.56
ResNonHm Exist	1,608,827	1,608,827	0	0.0	25,638	26,321	683	2.7	1.59	1.64
Misc props	23,423	23,423	0	0.0	462	473	11	2.5	1.97	2.02
Apartments Exist	914,764	914,764	0	0.0	17,803	18,606	803	4.5	1.95	2.03
Low-inc Apts Exi	136,362	136,362	0	0.0	1,626	1,695	69	4.2	1.19	1.24
Seas Rec: Exist	7,901	7,901	0	0.0	136	135	-1	-1.0	1.72	1.71
Com/Ind Lo Exist	341,583	341,583	0	0.0	9,992	10,196	204	2.0	2.93	2.98
Com/Ind Hi Exist	4,180,910	4,180,910	0	0.0	158,906	159,979	1,073	0.7	3.80	3.83
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	221,346	221,346	0	0.0	8,305	8,301	-4	0.0	3.75	3.75
AgHm House Exist	67,076	67,076	0	0.0	900	914	13	1.5	1.34	1.36
AgHm Land: Exist	121,729	273,883	152,154	125.0	699	1,782	1,083	155.0	0.57	0.65
Ag NonHm: Exist	230,025	496,645	266,620	115.9	2,894	6,036	3,142	108.6	1.26	1.22
Total	24,598,230	25,017,005	418,775	1.7	466,154	495,245	29,091	6.2	1.90	1.98

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	294,483	298,030	3,547	1.2	County	45.73	45.82	0.000	0.000
(-) TIF Tax Capacity	21,767	21,767	0	0.0	City/Town	43.92	44.74	1.072	1.072
(-) FD Contrib Tax Cap	37,581	0	-37,581	#####	School District	28.47	28.51	22.213	25.721
(=) Taxable Tax Capacity	235,134	276,263	41,129	17.5	Special District	10.18	9.74	0.000	0.000
FD Distrib Tax Cap	46,749	0	-46,749	#####	Total	128.30	128.81	23.285	26.793

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	152,500	152,500	0.0	2,077	2,373	296	14.3	1.36	1.56
Res Hmstd: Avg Val	228,600	228,600	0.0	3,299	3,557	259	7.8	1.44	1.56
Res Hmstd: Hi Val	304,800	304,800	0.0	4,522	4,743	221	4.9	1.48	1.56
Res Hmstd: Ex-Hi Val	457,300	457,300	0.0	6,932	7,116	184	2.7	1.52	1.56
Apartment	300,000	300,000	0.0	5,510	5,634	124	2.3	1.84	1.88
Comm/Ind: Lo Val	150,000	150,000	0.0	4,349	4,404	55	1.3	2.9	2.94
Comm/Ind: Med Val	300,000	300,000	0.0	10,032	10,142	110	1.1	3.34	3.38
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,550	36,920	370	1.0	3.66	3.69

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	20,168,135	20,168,135	0	0.0	269,874	275,815	5,941	2.2	1.34	1.37
ResNonHm Exist	2,134,320	2,134,320	0	0.0	30,444	29,886	-558	-1.8	1.43	1.40
Misc props	7,878	7,878	0	0.0	157	155	-3	-1.6	2.00	1.96
Apartments Exist	1,984,129	1,984,129	0	0.0	33,927	33,177	-750	-2.2	1.71	1.67
Low-inc Apts Exi	156,223	156,223	0	0.0	1,653	1,621	-32	-1.9	1.06	1.04
Seas Rec: Exist	3,470	3,470	0	0.0	44	42	-1	-3.1	1.26	1.22
Com/Ind Lo Exist	375,557	375,557	0	0.0	10,533	10,233	-300	-2.8	2.80	2.72
Com/Ind Hi Exist	7,452,706	7,452,706	0	0.0	271,926	260,694	-11,232	-4.1	3.65	3.50
Publ U: Elec Gen	202	202	0	0.0	6	6	0	-0.9	2.86	2.83
Publ U: Other	172,922	172,922	0	0.0	6,328	6,090	-238	-3.8	3.66	3.52
AgHm House Exist	167	167	0	0.0	2	2	0	5.4	1.24	1.31
AgHm Land: Exist	60	5,417	5,357	#####	0	30	30	#####	0.30	0.56
Ag NonHm: Exist	194	16,923	16,729	#####	2	190	188	#####	1.21	1.12
Total	32,455,961	32,478,047	22,087	0.1	624,896	617,943	-6,953	-1.1	1.93	1.90

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	412,670	412,864	194	0.0	County	45.73	45.82	0.000	0.000
(-) TIF Tax Capacity	28,448	28,448	0	0.0	City/Town	38.95	37.57	0.190	0.190
(-) FD Contrib Tax Cap	64,861	0	-64,861	#####	School District	23.53	21.37	17.337	18.857
(=) Taxable Tax Capacity	<u>319,361</u>	<u>384,417</u>	<u>65,055</u>	<u>20.4</u>	Special District	<u>11.53</u>	<u>10.87</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	29,166	0	-29,166	#####	Total	119.74	115.63	17.527	19.047

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	190,700	190,700	0.0	2,417	2,568	152	6.3	1.27	1.35
Res Hmstd: Avg Val	285,900	285,900	0.0	3,809	3,851	41	1.1	1.33	1.35
Res Hmstd: Hi Val	381,100	381,100	0.0	5,202	5,133	-69	-1.3	1.36	1.35
Res Hmstd: Ex-Hi Val	571,700	571,700	0.0	8,062	7,907	-155	-1.9	1.41	1.38
Apartment	300,000	300,000	0.0	5,016	4,908	-108	-2.2	1.67	1.64
Comm/Ind: Lo Val	150,000	150,000	0.0	4,149	3,991	-158	-3.8	2.77	2.66
Comm/Ind: Med Val	300,000	300,000	0.0	9,594	9,218	-376	-3.9	3.2	3.07
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,003	33,608	-1,395	-4.0	3.50	3.36

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	27,300,565	27,300,565	0	0.0	349,277	351,486	2,209	0.6	1.28	1.29
ResNonHm Exist	3,979,734	3,979,734	0	0.0	52,920	52,236	-684	-1.3	1.33	1.31
Misc props	18,302	18,302	0	0.0	329	320	-8	-2.5	1.79	1.75
Apartments Exist	1,488,134	1,488,134	0	0.0	23,829	23,359	-469	-2.0	1.60	1.57
Low-inc Apts Exi	112,663	112,663	0	0.0	1,111	1,087	-23	-2.1	0.99	0.97
Seas Rec: Exist	145,013	145,013	0	0.0	1,838	1,825	-13	-0.7	1.27	1.26
Com/Ind Lo Exist	357,224	357,224	0	0.0	9,618	9,089	-529	-5.5	2.69	2.54
Com/Ind Hi Exist	6,082,008	6,082,008	0	0.0	215,961	203,205	-12,755	-5.9	3.55	3.34
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	211,377	211,377	0	0.0	7,420	6,970	-450	-6.1	3.51	3.30
AgHm House Exist	68,576	68,576	0	0.0	809	823	14	1.7	1.18	1.20
AgHm Land: Exist	123,556	221,079	97,523	78.9	781	1,469	689	88.2	0.63	0.66
Ag NonHm: Exist	192,524	356,034	163,510	84.9	1,944	3,512	1,568	80.7	1.01	0.99
Total	40,079,677	40,340,709	261,033	0.7	665,836	655,382	-10,454	-1.6	1.66	1.62

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	484,514	486,798	2,284	0.5	County	45.73	45.82	0.000	0.000
(-) TIF Tax Capacity	8,585	8,585	0	0.0	City/Town	28.11	27.37	1.001	1.001
(-) FD Contrib Tax Cap	53,864	0	-53,864	#####	School District	23.85	22.36	17.186	18.265
(=) Taxable Tax Capacity	422,065	478,213	56,148	13.3	Special District	10.66	10.11	0.000	0.000
FD Distrib Tax Cap	22,919	0	-22,919	#####	Total	108.34	105.66	18.186	19.266

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	264,100	264,100	0.0	3,207	3,299	92	2.9	1.21	1.25
Res Hmstd: Avg Val	395,900	395,900	0.0	4,993	4,946	-48	-1.0	1.26	1.25
Res Hmstd: Hi Val	527,800	527,800	0.0	6,754	6,667	-87	-1.3	1.28	1.26
Res Hmstd: Ex-Hi Val	791,900	791,900	0.0	10,811	10,664	-147	-1.4	1.37	1.35
Apartment	300,000	300,000	0.0	4,609	4,540	-68	-1.5	1.54	1.51
Comm/Ind: Lo Val	150,000	150,000	0.0	4,008	3,770	-238	-5.9	2.67	2.51
Comm/Ind: Med Val	300,000	300,000	0.0	9,262	8,701	-561	-6.1	3.09	2.90
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,777	31,710	-2,067	-6.1	3.38	3.17

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	14,931,372	14,931,372	0	0.0	190,972	209,498	18,526	9.7	1.28	1.40
ResNonHm Exist	1,403,887	1,403,887	0	0.0	19,598	20,317	719	3.7	1.40	1.45
Misc props	93,198	93,198	0	0.0	1,615	1,662	47	2.9	1.73	1.78
Apartments Exist	1,175,080	1,175,080	0	0.0	19,559	20,315	757	3.9	1.66	1.73
Low-inc Apts Exi	227,784	227,784	0	0.0	2,392	2,489	96	4.0	1.05	1.09
Seas Rec: Exist	12,765	12,765	0	0.0	172	174	2	1.2	1.35	1.36
Com/Ind Lo Exist	343,506	343,506	0	0.0	9,480	9,410	-70	-0.7	2.76	2.74
Com/Ind Hi Exist	4,727,770	4,727,770	0	0.0	170,969	168,700	-2,268	-1.3	3.62	3.57
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	219,070	219,070	0	0.0	7,909	7,846	-63	-0.8	3.61	3.58
AgHm House Exist	949	949	0	0.0	12	13	1	7.9	1.31	1.42
AgHm Land: Exist	279	4,106	3,827	#####	1	22	22	#####	0.24	0.54
Ag NonHm: Exist	15,981	30,327	14,346	89.8	161	341	179	111.1	1.01	1.12
Total	23,151,640	23,169,813	18,173	0.1	422,840	440,789	17,949	4.2	1.83	1.90

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	287,389	287,551	163	0.1	County	54.67	56.68	0.000	0.000
(-) TIF Tax Capacity	18,044	18,044	0	0.0	City/Town	28.81	29.54	0.992	0.992
(-) FD Contrib Tax Cap	39,746	0	-39,746	#####	School District	22.64	21.90	19.884	22.538
(=) Taxable Tax Capacity	229,598	269,507	39,909	17.4	Special District	7.83	8.06	0.000	0.000
FD Distrib Tax Cap	33,353	0	-33,353	#####	Total	113.95	116.18	20.876	23.531

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	162,700	162,700	0.0	1,968	2,273	305	15.5	1.21	1.4
Res Hmstd: Avg Val	244,000	244,000	0.0	3,137	3,409	272	8.7	1.29	1.4
Res Hmstd: Hi Val	325,300	325,300	0.0	4,306	4,545	239	5.5	1.32	1.4
Res Hmstd: Ex-Hi Val	488,000	488,000	0.0	6,580	6,818	238	3.6	1.35	1.4
Apartment	300,000	300,000	0.0	4,900	5,063	163	3.3	1.63	1.69
Comm/Ind: Lo Val	150,000	150,000	0.0	4,113	4,071	-42	-1.0	2.74	2.71
Comm/Ind: Med Val	300,000	300,000	0.0	9,493	9,381	-111	-1.2	3.16	3.13
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,598	34,162	-435	-1.3	3.46	3.42

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	18,313,843	18,313,843	0	0.0	295,181	328,801	33,621	11.4	1.61	1.80
ResNonHm Exist	5,148,331	5,148,331	0	0.0	91,989	97,843	5,854	6.4	1.79	1.90
Misc props	54,165	54,165	0	0.0	1,104	1,170	66	6.0	2.04	2.16
Apartments Exist	2,930,518	2,930,518	0	0.0	59,393	63,114	3,721	6.3	2.03	2.15
Low-inc Apts Exi	357,183	357,183	0	0.0	4,458	4,744	286	6.4	1.25	1.33
Seas Rec: Exist	14,798	14,798	0	0.0	299	317	19	6.3	2.02	2.15
Com/Ind Lo Exist	654,032	654,032	0	0.0	19,878	21,402	1,525	7.7	3.04	3.27
Com/Ind Hi Exist	7,112,826	7,112,826	0	0.0	283,179	304,655	21,476	7.6	3.98	4.28
Publ U: Elec Gen	120,360	120,360	0	0.0	3,611	3,974	363	10.1	3.00	3.30
Publ U: Other	283,933	283,933	0	0.0	11,303	12,160	857	7.6	3.98	4.28
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	1,496	6,464	4,967	331.9	22	99	77	355.8	1.45	1.53
Total	34,991,486	34,996,453	4,967	0.0	770,415	838,279	67,864	8.8	2.20	2.40

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	442,296	442,346	50	0.0	County	45.01	45.19	0.000	0.000
(-) TIF Tax Capacity	44,386	44,386	0	0.0	City/Town	69.06	77.67	2.667	2.667
(-) FD Contrib Tax Cap	58,331	0	-58,331	#####	School District	22.94	22.50	18.648	21.316
(=) Taxable Tax Capacity	<u>339,579</u>	<u>397,960</u>	<u>58,381</u>	<u>17.2</u>	Special District	<u>8.07</u>	<u>7.74</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	57,452	0	-57,452	#####	Total	145.08	153.11	21.316	23.984

**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	160,300	160,300	0.0	2,439	2,839	400	16.4	1.52	1.77
Res Hmstd: Avg Val	240,300	240,300	0.0	3,842	4,256	413	10.7	1.6	1.77
Res Hmstd: Hi Val	320,300	320,300	0.0	5,246	5,672	427	8.1	1.64	1.77
Res Hmstd: Ex-Hi Val	480,600	480,600	0.0	7,997	8,511	514	6.4	1.66	1.77
Apartment	300,000	300,000	0.0	6,080	6,461	381	6.3	2.03	2.15
Comm/Ind: Lo Val	150,000	150,000	0.0	4,559	4,909	350	7.7	3.04	3.27
Comm/Ind: Med Val	300,000	300,000	0.0	10,531	11,333	803	7.6	3.51	3.78
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,399	41,315	2,916	7.6	3.84	4.13

CITY OF ST. PAUL

<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	11,550,293	11,550,293	0	0.0	160,576	196,864	36,289	22.6	1.39	1.70
ResNonHm Exist	2,077,392	2,077,392	0	0.0	32,905	37,592	4,688	14.2	1.58	1.81
Misc props	6,203	6,203	0	0.0	110	125	15	13.6	1.78	2.02
Apartments Exist	1,844,564	1,844,564	0	0.0	33,443	38,163	4,719	14.1	1.81	2.07
Low-inc Apts Exi	330,770	330,770	0	0.0	3,672	4,198	526	14.3	1.11	1.27
Seas Rec: Exist	448	448	0	0.0	7	7	1	11.8	1.48	1.66
Com/Ind Lo Exist	425,379	425,379	0	0.0	12,173	13,533	1,360	11.2	2.86	3.18
Com/Ind Hi Exist	3,619,036	3,619,036	0	0.0	136,286	151,278	14,992	11.0	3.77	4.18
Publ U: Elec Gen	876	876	0	0.0	24	28	4	14.9	2.78	3.20
Publ U: Other	227,223	227,223	0	0.0	8,553	9,494	941	11.0	3.76	4.18
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	727	4,023	3,296	453.5	10	61	51	526.4	1.33	1.51
Total	20,082,911	20,086,207	3,296	0.0	387,759	451,344	63,585	16.4	1.93	2.25

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	247,786	247,819	33	0.0	County	50.56	52.56	0.000	0.000
(-) TIF Tax Capacity	23,810	23,810	0	0.0	City/Town	38.16	50.21	0.000	0.000
(-) FD Contrib Tax Cap	29,483	0	-29,483	#####	School District	34.79	37.78	14.916	18.567
(=) Taxable Tax Capacity	194,493	224,009	29,516	15.2	Special District	9.61	10.10	0.000	0.000
FD Distrib Tax Cap	55,940	0	-55,940	#####	Total	133.11	150.66	14.916	18.567

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	141,000	141,000	0.0	1,842	2,386	544	29.6	1.31	1.69
Res Hmstd: Avg Val	211,300	211,300	0.0	2,946	3,576	630	21.4	1.39	1.69
Res Hmstd: Hi Val	281,700	281,700	0.0	4,051	4,767	716	17.7	1.44	1.69
Res Hmstd: Ex-Hi Val	422,700	422,700	0.0	6,257	7,153	896	14.3	1.48	1.69
Apartment	300,000	300,000	0.0	5,439	6,207	768	14.1	1.81	2.07
Comm/Ind: Lo Val	150,000	150,000	0.0	4,292	4,772	480	11.2	2.86	3.18
Comm/Ind: Med Val	300,000	300,000	0.0	9,941	11,042	1,101	11.1	3.31	3.68
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,302	40,303	4,001	11.0	3.63	4.03

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
179.0	Blind/disabled Hmstd HGA: <50K	0.450	26,243	118	33
180.0	Ag Hmstd HGA: <76K	1.000	6,037,449	60,374	42,235
181.0	Ag Hmstd HGA: 76K-414K	1.000	5,032,336	50,323	51,531
182.0	Ag Hmstd HGA: 414K-500K	1.000	37,019	370	381
183.0	Ag Hmstd HGA: >500K	1.250	52,904	661	687
184.0	Blind/disabled 2a Hmstd land <50K	0.450	813	4	1
185.0	Ag Hmstd 2a 1 & b: <115K	0.500	9,058,189	45,291	10,428
186.0	Ag Hmstd 2a 1 & b: 115K-345K	0.500	11,924,128	59,621	53,371
187.0	Ag Hmstd 2a 1 & b: 345K-1.14M	0.500	18,443,281	92,216	69,346
188.0	Ag Hmstd 2a 1 & b: >1.14M	1.000	10,601,338	106,013	76,514
189.0	Blind/disabled Hmstd 2b land <50K	0.450	173	1	0
190.0	Ag Hmstd 2b 1 & b: <115K	0.500	944,886	4,724	1,300
191.0	Ag Hmstd 2b 1 & b: 115K-345K	0.500	1,238,012	6,190	5,797
192.0	Ag Hmstd 2b 1 & b: 345K-1.14M	0.500	847,816	4,239	3,496
193.0	Ag Hmstd 2b 1 & b: >1.14M	1.000	203,458	2,035	1,720
197.0	Ag 2a Non-homestead	1.000	24,356,671	243,567	184,970
198.0	Ag 2b Non-homestead	1.000	8,361,321	83,613	68,704
199.0	Migrant Housing <500K	1.000	946	9	11
202.0	Managed forest land (2c)	0.650	311,378	2,024	1,676
203.0	Private Airport (2d)	1.000	814	8	8
204.0	Unmined commercial aggregate deposit	1.000	12	0	0
209.0	Res 1b Homestead: <50K	0.450	471,965	2,124	2,096
210.0	Res Homestead: <76K	1.000	105,093,941	1,050,939	1,111,465
211.0	Res Homestead: 76K-414K	1.000	172,509,055	1,725,091	2,207,736
212.0	Res Homestead: 414K-500K	1.000	3,230,904	32,309	36,330
213.0	Res Homestead: > 500K	1.250	12,122,951	151,537	177,410
215.0	Res NonHmstd 1 unit: <76K	1.000	13,170,097	131,701	174,737
216.0	Res NonHmstd 1 unit: 76K - 500K	1.000	14,873,460	148,735	194,951
217.0	Res NonHmstd 1 unit: >500K	1.250	2,267,382	28,342	33,868
219.0	Res NonHmstd 2-3 units	1.250	8,514,952	106,437	138,509
222.0	Regular apartments (4a)	1.250	17,618,203	220,228	303,538
223.0	Low-income housing (4d)	0.750	2,784,493	20,884	29,744
224.0	Student housing	1.000	25,178	252	358
225.0	Manuf home park land	1.250	607,468	7,593	9,783
227.0	Non-comm SeasRec: <76K	1.000	9,622,721	96,227	77,440
228.0	Non-Comm SeasRec: 76K-500K	1.000	14,546,541	145,465	127,565
229.0	Non-comm SeasRec: >500K	1.250	1,628,197	20,352	16,329
231.0	Comm SeasRec 1c: <600K	0.500	411,763	2,059	1,663
232.0	Com SeasRec 1c: 600K-2.3M	1.000	208,868	2,089	1,548
233.0	Com SeasRec 1c: >2.3M	1.250	26,574	332	262
234.0	Com SeasRec 4c: <500K	1.000	213,644	2,136	2,280

House Research Dept.

Simulation No. 11B1

Baseline: Actual Pay 2011

Page 35

3/1/2011 12:19 PM

Alternative: Pay 2011 under HF 398

(all figures in \$000s)

Item ID	Description	Rate	Baseline	Alternative	Diff
235.0	Com SeasRec 4c: >500K	1.250	161,124	2,014	1,857
236.0	Bed & Breakfast	1.250	23,057	288	318
237.0	Qualifying golf courses	1.250	252,491	3,156	3,384
238.0	Metro Non-profit Indoor Rec	1.250	14,556	182	295
239.0	Non-profit/Comm Serv - NonRev	1.500	36,027	540	703
240.0	Non-profit/Comm Serv - donation	1.500	72,174	1,083	1,603
241.0	Seasonal Restaurant on Lake	1.250	18,238	228	185
242.0	Qualifying Marina <500K	1.000	10,766	108	127
243.0	Qualifying Marina >500K	1.250	20,218	253	285
245.0	Commercial: <150K	1.500	8,682,082	130,231	232,531
246.0	Commercial: >150K	2.000	46,877,493	937,550	1,683,204
247.0	Comm'l border city: <150K	1.500	740	11	19
248.0	Comm'l border city: >150K	2.000	12,597	252	291
256.0	Industrial: <150K	1.500	1,316,012	19,740	36,159
257.0	Industrial: >150K	2.000	14,227,269	284,545	514,149
259.0	Ind'l border city: >150K	2.000	4,282	86	98
267.0	Publ Util: land & bldgs <150K	1.500	72,897	1,093	1,771
268.0	Publ Util: land & bldgs >150K	2.000	957,436	19,149	32,090
269.0	Publ Util: Electric Generat Mach	2.000	1,655,111	33,102	38,945
270.0	Publ Util: machinery (non-generat)	2.000	1,416,027	28,321	43,048
272.0	Railroad <150K	1.500	164,135	2,462	4,623
273.0	Railroad >150K	2.000	790,705	15,814	26,005
275.0	Non-comm aircraft hangars	1.500	4,121	62	77
276.0	Mineral	2.000	2,202	44	87
277.0	Misc class 5	2.000	2,327	47	60
283.0	Personal: 3f	1.000	12,421	124	120
284.0	Non-comm aircraft hangars	1.500	82,447	1,237	1,471
285.0	Pers: It31 tools&mach excl elec gen	2.000	208,961	4,179	6,257
286.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	15,946	159	200
287.0	Pers: It32 struct/leased land-NCSRR<76	1.000	50,460	505	448
288.0	Pers: It32 NCSRR: 76K-500K	1.000	5,282	53	39
290.0	Pers: It32 struct/leased land-C/I	2.000	22,833	457	710
291.0	Pers: Item 33 ag real estate	1.000	34,557	346	345
293.0	Pers: It41 struct/leased land - C/I	2.000	464,039	9,281	12,559
298.0	Pers: Item 41 Border EZ	2.000	29	1	1
299.0	Pers: Item 42 non-EZ struct/RR land	2.000	34,142	683	1,264
301.0	Pers: It43 leased real estate - non C/I	1.500	24,803	372	592
302.0	Pers: Item 43 leased real estate - C/I	2.000	494,560	9,891	12,949
303.0	Pers: Item 44 electric util trans lines	2.000	1,834,076	36,682	62,163
304.0	Pers: Item 44 electric util distri lines	2.000	266,300	5,326	9,299
305.0	Pers: Item 45 syst/gas utils	2.000	2,595,954	51,919	80,463
306.0	Pers: Item 46 syst/water utils	2.000	71	1	2
307.0	Pers: Item 48 misc	2.000	15,645	313	357

State Total

560,384,158

6,258,123

8,030,969

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
179.0	Blind/disabled Hmstd HGA: <50K	0.450	26,243	118	124
180.0	Ag Hmstd HGA: <76K	1.000	6,037,449	60,374	63,377
181.0	Ag Hmstd HGA: 76K-414K	1.000	5,032,336	50,323	52,611
182.0	Ag Hmstd HGA: 414K-500K	1.000	37,019	370	388
183.0	Ag Hmstd HGA: >500K	1.250	52,904	661	696
184.0	Blind/disabled 2a Hmstd land <50K	0.450	813	4	3
185.0	Ag Hmstd 2a 1 & b: <115K	0.500	9,058,189	45,291	38,559
185.5	GA Hmstd 2a 1 & b: <115K	0.500	15,351	77	88
186.0	Ag Hmstd 2a 1 & b: 115K-345K	0.500	11,924,128	59,621	48,655
186.5	GA Hmstd 2a 1 & b: 115K-345K	0.500	4,766	24	30
187.0	Ag Hmstd 2a 1 & b: 345K-1.14M	0.500	18,443,281	92,216	71,225
187.5	GA Hmstd 2a 1 & b: 345K-1.14M	0.500	2,368,539	11,843	11,324
188.0	Ag Hmstd 2a 1 & b: >1.14M	1.000	10,601,338	106,013	78,733
188.5	GA Hmstd 2a 1 & b: >1.14M	1.000	473,135	4,731	4,346
189.0	Blind/disabled Hmstd 2b land <50K	0.450	173	1	1
190.0	Ag Hmstd 2b 1 & b: <115K	0.500	944,886	4,724	4,254
190.5	GA Hmstd 2b 1 & b: <115K	0.500	940	5	5
191.0	Ag Hmstd 2b 1 & b: 115K-345K	0.500	1,238,012	6,190	5,387
191.5	GA Hmstd 2b 1 & b: 115K-345K	0.500	1,940	10	11
192.0	Ag Hmstd 2b 1 & b: 345K-1.14M	0.500	847,816	4,239	3,573
192.5	GA Hmstd 2b 1 & b: 345K-1.14M	0.500	380,026	1,900	1,662
193.0	Ag Hmstd 2b 1 & b: >1.14M	1.000	203,458	2,035	1,744
193.5	GA Hmstd 2b 1 & b: >1.14M	1.000	72,517	725	654
197.0	Ag 2a Non-homestead	1.000	24,356,671	243,567	190,281
197.5	GA 2a Non-homestead	1.000	1,846,478	18,465	18,931
198.0	Ag 2b Non-homestead	1.000	8,361,321	83,613	71,781
198.5	GA 2b Non-homestead	1.000	518,463	5,185	4,572
199.0	Migrant Housing <500K	1.000	946	9	11
202.0	Managed forest land (2c)	0.650	311,378	2,024	1,718
203.0	Private Airport (2d)	1.000	814	8	8
204.0	Unmined commercial aggregate deposit	1.000	12	0	0
209.0	Res 1b Homestead: <50K	0.450	471,965	2,124	3,043
210.0	Res Homestead: <76K	1.000	105,093,941	1,050,939	1,480,237
211.0	Res Homestead: 76K-414K	1.000	172,509,055	1,725,091	2,311,643
212.0	Res Homestead: 414K-500K	1.000	3,230,904	32,309	37,751
213.0	Res Homestead: > 500K	1.250	12,122,951	151,537	180,100
215.0	Res NonHmstd 1 unit: <76K	1.000	13,170,097	131,701	187,812
216.0	Res NonHmstd 1 unit: 76K - 500K	1.000	14,873,460	148,735	204,199
217.0	Res NonHmstd 1 unit: >500K	1.250	2,267,382	28,342	34,346
219.0	Res NonHmstd 2-3 units	1.250	8,514,952	106,437	147,185

House Research Dept.

Simulation No. 11B1

Baseline: Actual Pay 2011

Page 38

3/1/2011 12:19 PM

Alternative: Pay 2011 under HF 398

(all figures in \$000s)

Item ID	Description	Baseline	Actual Pay 2011	Alternative: Pay 2011 under HF 398	Value
222.0	Regular apartments (4a)	1.250	17,618,203	220,228	321,946
223.0	Low-income housing (4d)	0.750	2,784,493	20,884	32,187
224.0	Student housing	1.000	25,178	252	382
225.0	Manuf home park land	1.250	607,468	7,593	10,368
227.0	Non-comm SeasRec: <76K	1.000	9,622,721	96,227	79,954
228.0	Non-Comm SeasRec: 76K-500K	1.000	14,546,541	145,465	130,733
229.0	Non-comm SeasRec: >500K	1.250	1,628,197	20,352	16,653
231.0	Comm SeasRec 1c: <600K	0.500	411,763	2,059	1,724
232.0	Com SeasRec 1c: 600K-2.3M	1.000	208,868	2,089	1,595
233.0	Com SeasRec 1c: >2.3M	1.250	26,574	332	265
234.0	Com SeasRec 4c: <500K	1.000	213,644	2,136	2,358
235.0	Com SeasRec 4c: >500K	1.250	161,124	2,014	1,908
236.0	Bed & Breakfast	1.250	23,057	288	349
237.0	Qualifying golf courses	1.250	252,491	3,156	3,513
238.0	Metro Non-profit Indoor Rec	1.250	14,556	182	313
239.0	Non-profit/Comm Serv - NonRev	1.500	36,027	540	758
240.0	Non-profit/Comm Serv - donation	1.500	72,174	1,083	1,750
241.0	Seasonal Restaurant on Lake	1.250	18,238	228	192
242.0	Qualifying Marina <500K	1.000	10,766	108	132
243.0	Qualifying Marina >500K	1.250	20,218	253	289
245.0	Commercial: <150K	1.500	8,682,082	130,231	246,604
246.0	Commercial: >150K	2.000	46,877,493	937,550	1,707,903
247.0	Comm'l border city: <150K	1.500	740	11	25
248.0	Comm'l border city: >150K	2.000	12,597	252	498
256.0	Industrial: <150K	1.500	1,316,012	19,740	37,406
257.0	Industrial: >150K	2.000	14,227,269	284,545	520,207
259.0	Ind'l border city: >150K	2.000	4,282	86	175
267.0	Publ Util: land & bldgs <150K	1.500	72,897	1,093	1,829
268.0	Publ Util: land & bldgs >150K	2.000	957,436	19,149	32,660
269.0	Publ Util: Electric Generat Mach	2.000	1,655,111	33,102	39,921
270.0	Publ Util: machinery (non-generat)	2.000	1,416,027	28,321	44,163
272.0	Railroad <150K	1.500	164,135	2,462	4,753
273.0	Railroad >150K	2.000	790,705	15,814	27,639
275.0	Non-comm aircraft hangars	1.500	4,121	62	83
276.0	Mineral	2.000	2,202	44	111
277.0	Misc class 5	2.000	2,327	47	63
283.0	Personal: 3f	1.000	12,421	124	129
284.0	Non-comm aircraft hangars	1.500	82,447	1,237	1,548
285.0	Pers: It31 tools&mach excl elec gen	2.000	208,961	4,179	6,397
286.0	Pers: It32 struct/lease land-non C/L,SRR	1.000	15,946	159	238
287.0	Pers: It32 struct/leased land-NCSRR<76	1.000	50,460	505	473
288.0	Pers: It32 NCSRR: 76K-500K	1.000	5,282	53	41
290.0	Pers: It32 struct/leased land-C/I	2.000	22,833	457	774
291.0	Pers: Item 33 ag real estate	1.000	34,557	346	383

House Research Dept.

Simulation No. 11B1

Baseline: Actual Pay 2011

Page 39

3/1/2011 12:19 PM

Alternative: Pay 2011 under HF 398

(all figures in \$000s)

293.0	Pers: It41 struct/leased land - C/I	2.000	464,039	9,281	13,628
298.0	Pers: Item 41 Border EZ	2.000	29	1	1
299.0	Pers: Item 42 non-EZ struct/RR land	2.000	34,142	683	1,416
301.0	Pers: It43 leased real estate - non C/I	1.500	24,803	372	628
302.0	Pers: Item 43 leased real estate - C/I	2.000	494,560	9,891	13,479
303.0	Pers: Item 44 electric util trans lines	2.000	1,834,076	36,682	63,810
304.0	Pers: Item 44 electric util distri lines	2.000	266,300	5,326	9,693
305.0	Pers: Item 45 syst/gas utils	2.000	2,595,954	51,919	82,190
306.0	Pers: Item 46 syst/water utils	2.000	71	1	3
307.0	Pers: Item 48 misc	2.000	15,645	313	362
	State Total		<hr/> 566,066,314	<hr/> 6,301,087	<hr/> 8,727,672

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,654,733	1,834,378	217,690	1,407,014	313,685	800,307	7,222,807
Certified MKV Levy	2,992	32,202	194	834,270	457	0	869,658
Fiscal Disparities Levy	166,529	168,292	1,490	179,693	35,748	0	551,752
Disparity Reduction Aid	9,635	0	472	8,022	0	0	18,129
Spread NTC Levy	2,478,569	1,666,086	215,728	1,292,596	277,938	800,307	6,731,223
Spread MKV Levy	2,992	32,202	194	760,973	457	0	796,817
Tax Incr Financing Levy							284,699
	Homestead Credit	286,793		Taconite credit		16,872	
	Agricultural Credit	23,431		Disparity Reduction Credit		6,572	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,788,333	2,036,733	217,690	1,407,014	308,685	800,307	7,558,761
Certified MKV Levy	2,992	32,202	194	834,270	457	0	869,658
Fiscal Disparities Levy	0	0	0	0	0	0	0
Disparity Reduction Aid	0	0	0	0	0	0	0
Spread NTC Levy	2,788,333	2,036,733	217,690	1,407,014	308,685	800,307	7,558,761
Spread MKV Levy	2,992	32,202	194	834,270	457	0	870,115
Tax Incr Financing Levy							298,797
	Homestead Credit		0	Taconite credit		0	
	Agricultural Credit		0	Disparity Reduction Credit		0	