

House Research Simulation Report: Property Tax

Simulation #11E1

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DESCRIPTION

BASELINE: Projected Pay 2012: Current law

ALTERNATIVE: Projected Pay 2012: HF 42

This report compares projected property taxes payable in 2012 under current law to projected property tax burdens if the House omnibus tax bill (HF 42) was in effect. The payable 2012 baseline is the result of a joint working group consisting of staff from the House and Senate and the Departments of Education and Revenue. Property value projections are based on growth patterns for the previous year with some adjustments, combined with input from county assessors. Non-school levy projections are based on growth rates from recent years. School levies are based on Dept. of Education statewide estimates, apportioned to individual school districts using district-specific data. The alternative models the aid cuts and associated levy back amounts, the conversion of the market value homestead credit to a tax capacity reduction and its associated levy impacts, the effects of the levy limits, the reduction in the state general levy, and the modification to disparity reduction aid.

KEY POINTS

- **Statewide, property taxes would be higher by \$366 million, or 4.5%**, according to the simulation. The overall tax impacts are 5.5% in Greater Minnesota and 3.9% in the Metro area. Overall tax change effects vary by region from a low of 1.9% in SE Hennepin County to a high of 14.1% in the Duluth area.
- **On a statewide average basis, property tax changes vary by property type from +2.8% (on commercial-industrial property) to +8.2% (on apartments).** Increases on other large property types are 4.8% on residential homesteads, 7.4% on residential non-homestead property, 5.6% on agricultural property, 3% on public utility property, and 4.1% on seasonal-recreational property.

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: Projected Pay 2012: Current Law**

- **Market values** are based on actual growth rates in taxable property values between payable year 2010 and payable year 2011 for each type of property within each county. Separate rates were determined for existing property and new construction. For more than half the counties, the county assessor either provided alternative growth rates (which were used instead), or indicated that the estimated growth rates looked reasonable. City-specific growth estimates were provided for Hennepin County. Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay 2010 to pay 2011, on a city-by-city and a class-by-class basis.
- **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept./Education Dept. working group. The baseline pay 2012 levies were developed to match statewide levy estimates by category developed by the Dept. of Education. Approximately \$62 million of new operating referendum levies that would need to be approved by the voters are assumed; they are distributed using a uniform rate across almost all districts statewide. Approximately \$34 million of new debt levies that would need to be approved by the voters are assumed; they are distributed using a uniform rate across all districts statewide.
- **County and city levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Each jurisdiction's 2011 general levy was increased by its average growth rate for the previous two years, after netting out any levy increases for aid reductions. Levy assumptions for some of the larger taxing jurisdictions were discussed with local officials, with minor adjustments made where suggested.
- **Town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The basic methodology applied 50 percent of each town's average levy growth rate for the previous three years to its 2011 levy.
- **Special taxing district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Generally, special district levies were assumed to grow by their median growth rate over the previous three years. Metro-wide special taxing districts were modeled based upon the levy limits governing each agency and recent trends in levy growth.
- **The state property tax levy** is assumed to be \$811.7 million; resulting in a commercial-industrial rate of 51.0% and a seasonal-recreational rate of 20.2%.
- **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial market values (existing plus new construction).

ALTERNATIVE: Projected Pay 2012: HF 42

- **Market values** are the same as baseline.
- **County, city and town levies** have been increased for reductions in state aids (LGA and CPA), with associated levy-back effects based on microdata committee assumptions of 50% levy back for aid reductions up to 10% of levy, and 30% levy back for reductions over 10% of levy. To account for local taxing jurisdictions' response to the loss of the market value homestead credit (MVHC), the baseline levy is broken down into "net levy" and MVHC components, with the MVHC elimination treated as an aid reduction subject to the same levy-back assumptions as other aid reductions. The levy under the proposal is then the baseline net levy plus some fraction of the baseline MVHC, which is a reduction from the baseline levy. In the case of jurisdictions whose MVHC reimbursement is reduced or eliminated under current law, the MVHC elimination is treated as a negative aid loss, or alternatively an aid gain, resulting in a levy reduction. The reinstatement of town MVHC reimbursements for pay '11 was also treated as a negative aid loss, or alternatively an aid gain, also resulting in a levy reduction for pay '12.
- **School district and special taxing district levies** were assumed not to change.
- The commercial-industrial portion of the **state general levy** was reduced by \$32.1 million.

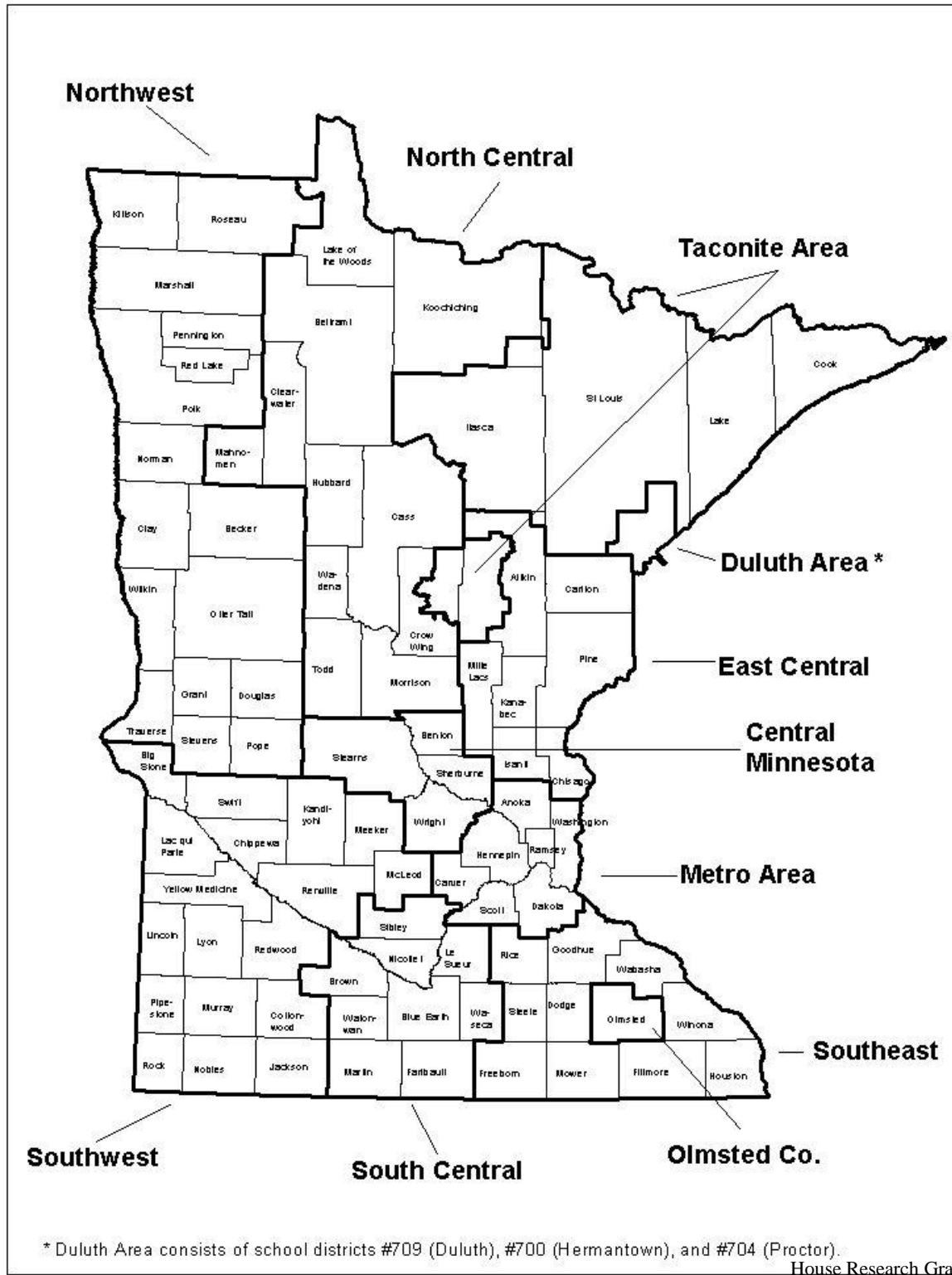
SIMULATION PARAMETERS

	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:		
<\$1,210,000	0.5	0.5
>\$1,210,000	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%

House Research Department

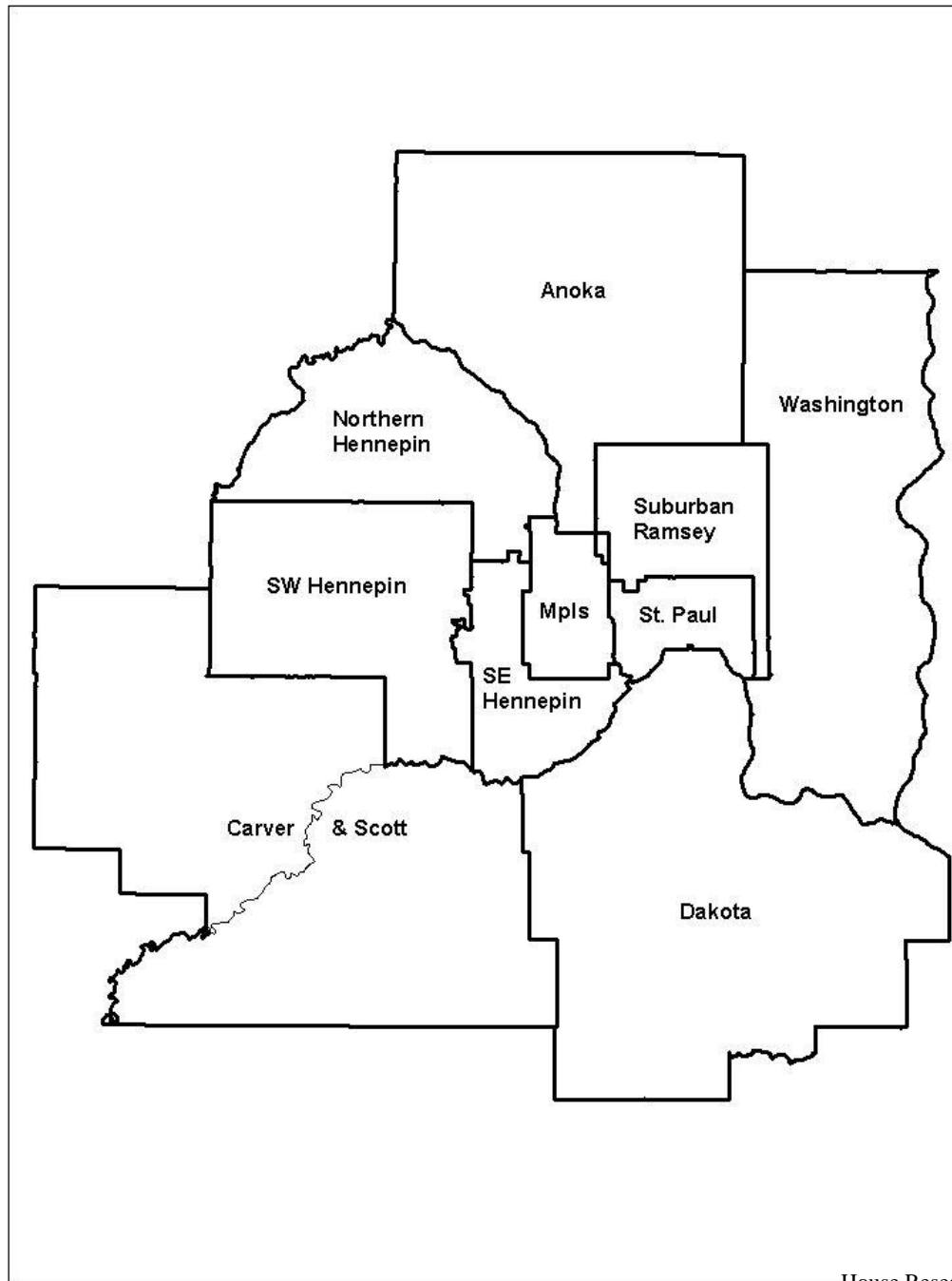
* Tax capacity reduced by amount of market value homestead credit under current law.

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	284,479,862	284,479,862	0	0.0	3,575,065	3,745,111	170,046	4.8	1.26	1.32
Res NonHmstd	38,338,124	38,338,124	0	0.0	558,417	599,903	41,486	7.4	1.46	1.56
Apartments	17,758,398	17,758,398	0	0.0	318,780	344,773	25,994	8.2	1.80	1.94
Low-inc Apts	2,806,123	2,806,123	0	0.0	31,343	34,064	2,722	8.7	1.12	1.21
Seasonal Rec	26,379,373	26,379,373	0	0.0	238,168	247,831	9,664	4.1	0.90	0.94
Com/Ind Lo Tier	10,092,907	10,092,907	0	0.0	284,359	296,095	11,736	4.1	2.82	2.93
Com/Ind Hi Tier	61,263,582	61,263,582	0	0.0	2,303,098	2,363,952	60,854	2.6	3.76	3.86
Publ U: Elec Gen	1,671,662	1,671,662	0	0.0	41,339	43,504	2,165	5.2	2.47	2.60
Publ U: Other	7,425,239	7,425,239	0	0.0	248,578	255,100	6,522	2.6	3.35	3.44
Ag Hmstd: House	10,878,820	10,878,820	0	0.0	96,383	103,660	7,277	7.5	0.89	0.95
Ag Hmstd: Land	55,615,128	55,615,128	0	0.0	234,425	246,999	12,574	5.4	0.42	0.44
Ag NonHmstd	34,369,712	34,369,712	0	0.0	268,614	282,321	13,707	5.1	0.78	0.82
Misc Properties	885,829	885,829	0	0.0	15,708	16,797	1,089	6.9	1.77	1.90
Total	551,964,758	551,964,758	0	0.0	8,214,276	8,580,111	365,835	4.5	1.49	1.55

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	6,144,959	5,854,100	-290,860	-4.7	County	45.24	47.99	0.069	0.069
(-) TIF Tax Capacity	219,267	219,267	0	0.0	City/Town	34.50	37.63	0.743	0.743
(-) FD Contrib Tax Cap	397,225	397,225	0	0.0	School District	24.35	25.77	18.655	18.655
(=) Taxable Tax Capacity	<u>5,528,467</u>	<u>5,237,608</u>	<u>-290,860</u>	<u>-5.3</u>	Special District	<u>5.22</u>	<u>5.51</u>	<u>0.010</u>	<u>0.010</u>
FD Distrib Tax Cap	397,225	397,225	0	0.0	Total	109.31	116.90	19.478	19.478

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	100,866,035	100,866,035	0	0.0	1,097,852	1,157,687	59,835	5.5	1.09	1.15
Res NonHmstd	13,781,522	13,781,522	0	0.0	183,183	198,609	15,426	8.4	1.33	1.44
Apartments	3,997,412	3,997,412	0	0.0	68,066	74,442	6,376	9.4	1.70	1.86
Low-inc Apts	981,987	981,987	0	0.0	10,610	11,653	1,043	9.8	1.08	1.19
Seasonal Rec	25,907,476	25,907,476	0	0.0	232,131	241,539	9,409	4.1	0.90	0.93
Com/Ind Lo Tier	5,938,739	5,938,739	0	0.0	161,944	170,897	8,954	5.5	2.73	2.88
Com/Ind Hi Tier	14,622,872	14,622,872	0	0.0	517,421	543,232	25,811	5.0	3.54	3.71
Publ U: Elec Gen	1,295,403	1,295,403	0	0.0	31,036	32,748	1,712	5.5	2.40	2.53
Publ U: Other	4,819,067	4,819,067	0	0.0	149,667	154,331	4,664	3.1	3.11	3.20
Ag Hmstd: House	9,945,601	9,945,601	0	0.0	86,441	93,295	6,854	7.9	0.87	0.94
Ag Hmstd: Land	53,493,758	53,493,758	0	0.0	224,524	236,569	12,046	5.4	0.42	0.44
Ag NonHmstd	32,582,866	32,582,866	0	0.0	250,242	263,019	12,776	5.1	0.77	0.81
Misc Properties	340,396	340,396	0	0.0	6,068	6,615	547	9.0	1.78	1.94
Total	268,573,135	268,573,135	0	0.0	3,019,184	3,184,635	165,451	5.5	1.12	1.19

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,729,742	2,570,875	-158,867	-5.8	County	47.63	50.50	0.027	0.027
(-) TIF Tax Capacity	35,780	35,780	0	0.0	City/Town	28.13	30.35	0.311	0.311
(-) FD Contrib Tax Cap	6,802	6,802	0	0.0	School District	20.48	21.90	15.868	15.868
(=) Taxable Tax Capacity	<u>2,687,160</u>	<u>2,528,293</u>	<u>-158,867</u>	<u>-5.9</u>	Special District	<u>1.75</u>	<u>1.86</u>	<u>0.029</u>	<u>0.029</u>
FD Distrib Tax Cap	6,802	6,802	0	0.0	Total	97.98	104.61	16.235	16.235

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	105,400	105,400	0.0	926	983	57	6.2	0.88	0.93
Res Hmstd: Avg Val	158,000	158,000	0.0	1,574	1,668	94	6.0	1	1.06
Res Hmstd: Hi Val	210,700	210,700	0.0	2,224	2,355	131	5.9	1.06	1.12
Res Hmstd: Ex-Hi Val	316,100	316,100	0.0	3,523	3,728	205	5.8	1.11	1.18
Apartment	300,000	300,000	0.0	4,161	4,410	248	6.0	1.39	1.47
Comm/Ind: Lo Val	150,000	150,000	0.0	3,596	3,698	101	2.8	2.4	2.47
Comm/Ind: Med Val	300,000	300,000	0.0	8,310	8,547	237	2.8	2.77	2.85
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,309	31,177	867	2.9	3.03	3.12

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	183,613,827	183,613,827	0	0.0	2,477,213	2,587,424	110,211	4.4	1.35	1.41
Res NonHmstd	24,556,602	24,556,602	0	0.0	375,234	401,295	26,061	6.9	1.53	1.63
Apartments	13,760,985	13,760,985	0	0.0	250,714	270,332	19,618	7.8	1.82	1.96
Low-inc Apts	1,824,136	1,824,136	0	0.0	20,732	22,411	1,679	8.1	1.14	1.23
Seasonal Rec	471,896	471,896	0	0.0	6,037	6,292	255	4.2	1.28	1.33
Com/Ind Lo Tier	4,154,168	4,154,168	0	0.0	122,415	125,198	2,782	2.3	2.95	3.01
Com/Ind Hi Tier	46,640,710	46,640,710	0	0.0	1,785,677	1,820,720	35,043	2.0	3.83	3.90
Publ U: Elec Gen	376,259	376,259	0	0.0	10,303	10,756	453	4.4	2.74	2.86
Publ U: Other	2,606,172	2,606,172	0	0.0	98,911	100,769	1,858	1.9	3.80	3.87
Ag Hmstd: House	933,218	933,218	0	0.0	9,941	10,365	423	4.3	1.07	1.11
Ag Hmstd: Land	2,121,370	2,121,370	0	0.0	9,901	10,430	528	5.3	0.47	0.49
Ag NonHmstd	1,786,846	1,786,846	0	0.0	18,372	19,302	930	5.1	1.03	1.08
Misc Properties	545,433	545,433	0	0.0	9,640	10,183	542	5.6	1.77	1.87
Total	283,391,624	283,391,624	0	0.0	5,195,092	5,395,476	200,384	3.9	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	3,415,218	3,283,225	-131,993	-3.9	County	42.98	45.64	0.092	0.092
(-) TIF Tax Capacity	183,487	183,487	0	0.0	City/Town	40.53	44.42	0.987	0.987
(-) FD Contrib Tax Cap	390,423	390,423	0	0.0	School District	28.00	29.39	20.227	20.227
(=) Taxable Tax Capacity	<u>2,841,308</u>	<u>2,709,315</u>	<u>-131,993</u>	<u>-4.6</u>	Special District	<u>8.50</u>	<u>8.92</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	390,423	390,423	0	0.0	Total	120.01	128.37	21.307	21.307

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	163,300	163,300	0.0	2,082	2,155	72	3.5	1.28	1.32
Res Hmstd: Avg Val	244,900	244,900	0.0	3,309	3,470	161	4.9	1.35	1.42
Res Hmstd: Hi Val	326,400	326,400	0.0	4,534	4,784	250	5.5	1.39	1.47
Res Hmstd: Ex-Hi Val	489,800	489,800	0.0	6,922	7,331	409	5.9	1.41	1.5
Apartment	300,000	300,000	0.0	5,140	5,453	313	6.1	1.71	1.82
Comm/Ind: Lo Val	150,000	150,000	0.0	4,168	4,308	140	3.4	2.78	2.87
Comm/Ind: Med Val	300,000	300,000	0.0	9,619	9,947	327	3.4	3.21	3.32
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,058	36,258	1,200	3.4	3.51	3.63

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	56,760,559	56,760,559	0	0.0	703,519	738,280	34,761	4.9	1.24	1.30
Res NonHmstd	8,559,649	8,559,649	0	0.0	127,768	140,412	12,644	9.9	1.49	1.64
Apartments	3,925,676	3,925,676	0	0.0	67,197	73,528	6,332	9.4	1.71	1.87
Low-inc Apts	981,783	981,783	0	0.0	10,608	11,651	1,043	9.8	1.08	1.19
Seasonal Rec	3,414,705	3,414,705	0	0.0	35,820	37,494	1,674	4.7	1.05	1.10
Com/Ind Lo Tier	4,865,165	4,865,165	0	0.0	138,167	146,687	8,520	6.2	2.84	3.02
Com/Ind Hi Tier	13,194,351	13,194,351	0	0.0	476,295	501,450	25,155	5.3	3.61	3.80
Publ U: Elec Gen	1,255,978	1,255,978	0	0.0	30,357	32,037	1,680	5.5	2.42	2.55
Publ U: Other	1,565,188	1,565,188	0	0.0	57,326	60,530	3,203	5.6	3.66	3.87
Ag Hmstd: House	274,701	274,701	0	0.0	3,431	3,590	159	4.6	1.25	1.31
Ag Hmstd: Land	627,031	627,031	0	0.0	3,829	4,283	454	11.9	0.61	0.68
Ag NonHmstd	1,035,309	1,035,309	0	0.0	12,674	13,940	1,266	10.0	1.22	1.35
Misc Properties	283,394	283,394	0	0.0	5,345	5,854	509	9.5	1.89	2.07
Total	96,743,491	96,743,491	0	0.0	1,672,338	1,769,736	97,398	5.8	1.73	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	1,163,817	1,066,574	-97,243	-8.4	County	48.75	52.11	0.022	0.022
(-) TIF Tax Capacity	35,172	35,172	0	0.0	City/Town	49.19	55.68	0.521	0.521
(-) FD Contrib Tax Cap	4,973	4,973	0	0.0	School District	23.45	25.47	16.349	16.349
(=) Taxable Tax Capacity	<u>1,123,672</u>	<u>1,026,429</u>	<u>-97,243</u>	<u>-8.7</u>	Special District	<u>2.03</u>	<u>2.19</u>	<u>0.050</u>	<u>0.050</u>
FD Distrib Tax Cap	5,398	5,398	0	0.0	Total	123.41	135.44	16.942	16.942

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	91,200	91,200	0.0	990	997	7	0.7	1.09	1.09
Res Hmstd: Avg Val	136,700	136,700	0.0	1,669	1,745	76	4.6	1.22	1.28
Res Hmstd: Hi Val	182,200	182,200	0.0	2,349	2,494	145	6.2	1.29	1.37
Res Hmstd: Ex-Hi Val	273,400	273,400	0.0	3,711	3,995	284	7.7	1.36	1.46
Apartment	300,000	300,000	0.0	5,136	5,587	451	8.8	1.71	1.86
Comm/Ind: Lo Val	150,000	150,000	0.0	4,179	4,402	223	5.3	2.79	2.93
Comm/Ind: Med Val	300,000	300,000	0.0	9,667	10,187	520	5.4	3.22	3.4
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,275	37,183	1,908	5.4	3.53	3.72

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	44,105,476	44,105,476	0	0.0	394,333	419,407	25,074	6.4	0.89	0.95
Res NonHmstd	5,221,873	5,221,873	0	0.0	55,415	58,196	2,781	5.0	1.06	1.11
Apartments	71,736	71,736	0	0.0	869	913	44	5.1	1.21	1.27
Low-inc Apts	204	204	0	0.0	2	2	0	5.7	1.07	1.13
Seasonal Rec	22,492,771	22,492,771	0	0.0	196,311	204,046	7,735	3.9	0.87	0.91
Com/Ind Lo Tier	1,073,573	1,073,573	0	0.0	23,776	24,210	434	1.8	2.21	2.26
Com/Ind Hi Tier	1,428,522	1,428,522	0	0.0	41,126	41,781	656	1.6	2.88	2.92
Publ U: Elec Gen	39,425	39,425	0	0.0	678	711	32	4.8	1.72	1.80
Publ U: Other	3,253,879	3,253,879	0	0.0	92,341	93,802	1,461	1.6	2.84	2.88
Ag Hmstd: House	9,670,900	9,670,900	0	0.0	83,010	89,705	6,695	8.1	0.86	0.93
Ag Hmstd: Land	52,866,727	52,866,727	0	0.0	220,695	232,287	11,592	5.3	0.42	0.44
Ag NonHmstd	31,547,557	31,547,557	0	0.0	237,568	249,078	11,510	4.8	0.75	0.79
Misc Properties	57,002	57,002	0	0.0	723	761	38	5.2	1.27	1.33
Total	171,829,644	171,829,644	0	0.0	1,346,846	1,414,899	68,053	5.1	0.78	0.82

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,565,924	1,504,301	-61,623	-3.9	County	46.82	49.40	0.033	0.033
(-) TIF Tax Capacity	608	608	0	0.0	City/Town	12.99	13.04	0.019	0.019
(-) FD Contrib Tax Cap	1,829	1,829	0	0.0	School District	18.34	19.45	15.196	15.196
(=) Taxable Tax Capacity	<u>1,563,487</u>	<u>1,501,864</u>	<u>-61,623</u>	<u>-3.9</u>	Special District	<u>1.55</u>	<u>1.64</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	1,404	1,404	0	0.0	Total	79.71	83.53	15.248	15.248

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	132,000	132,000	0.0	1,000	1,092	92	9.2	0.76	0.83
Res Hmstd: Avg Val	197,900	197,900	0.0	1,685	1,793	108	6.4	0.85	0.91
Res Hmstd: Hi Val	263,900	263,900	0.0	2,371	2,494	123	5.2	0.9	0.95
Res Hmstd: Ex-Hi Val	395,900	395,900	0.0	3,743	3,897	154	4.1	0.95	0.98
Apartment	300,000	300,000	0.0	3,447	3,590	143	4.2	1.15	1.2
Comm/Ind: Lo Val	150,000	150,000	0.0	3,170	3,209	38	1.2	2.11	2.14
Comm/Ind: Med Val	300,000	300,000	0.0	7,321	7,411	90	1.2	2.44	2.47
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	26,693	27,021	328	1.2	2.67	2.70

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	5,425,266	5,425,266	0	0.0	66,583	69,124	2,541	3.8	1.23	1.27
Res NonHmstd	767,766	767,766	0	0.0	11,250	12,215	964	8.6	1.47	1.59
Apartments	505,807	505,807	0	0.0	8,546	9,256	711	8.3	1.69	1.83
Low-inc Apts	115,117	115,117	0	0.0	1,208	1,316	108	8.9	1.05	1.14
Seasonal Rec	321,652	321,652	0	0.0	3,707	3,905	198	5.3	1.15	1.21
Com/Ind Lo Tier	617,479	617,479	0	0.0	16,754	17,605	851	5.1	2.71	2.85
Com/Ind Hi Tier	1,241,445	1,241,445	0	0.0	38,076	39,420	1,343	3.5	3.07	3.18
Publ U: Elec Gen	25,401	25,401	0	0.0	578	625	47	8.1	2.28	2.46
Publ U: Other	115,529	115,529	0	0.0	4,142	4,390	248	6.0	3.59	3.80
Ag Hmstd: House	18,171	18,171	0	0.0	220	225	6	2.6	1.21	1.24
Ag Hmstd: Land	57,558	57,558	0	0.0	351	390	39	11.1	0.61	0.68
Ag NonHmstd	82,010	82,010	0	0.0	973	1,062	89	9.2	1.19	1.30
Misc Properties	36,525	36,525	0	0.0	657	713	57	8.6	1.80	1.95
Total	9,329,725	9,329,725	0	0.0	153,044	160,246	7,202	4.7	1.64	1.72

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	111,448	100,813	-10,635	-9.5	County	48.61	51.31	0.000	0.000
(-) TIF Tax Capacity	4,807	4,807	0	0.0	City/Town	48.13	54.39	0.285	0.285
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.08	22.89	18.703	18.703
(=) Taxable Tax Capacity	106,641	96,006	-10,635	#####	Special District	3.44	3.64	0.226	0.226
FD Distrib Tax Cap	0	0	0	0.0	Total	121.25	132.23	19.214	19.214

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	77,100	77,100	0.0	780	767	-13	-1.7	1.01	0.99
Res Hmstd: Avg Val	115,500	115,500	0.0	1,354	1,394	40	3.0	1.17	1.21
Res Hmstd: Hi Val	154,000	154,000	0.0	1,929	2,023	94	4.9	1.25	1.31
Res Hmstd: Ex-Hi Val	231,000	231,000	0.0	3,080	3,281	201	6.5	1.33	1.42
Apartment	300,000	300,000	0.0	5,123	5,535	412	8.0	1.71	1.84
Comm/Ind: Lo Val	150,000	150,000	0.0	4,165	4,364	199	4.8	2.78	2.91
Comm/Ind: Med Val	300,000	300,000	0.0	9,621	10,087	465	4.8	3.21	3.36
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,086	36,792	1,706	4.9	3.51	3.68

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	6,443,251	6,443,251	0	0.0	54,166	57,351	3,185	5.9	0.84	0.89
Res NonHmstd	662,570	662,570	0	0.0	6,751	7,013	263	3.9	1.02	1.06
Apartments	9,766	9,766	0	0.0	102	106	4	4.0	1.04	1.08
Low-inc Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	5,164,007	5,164,007	0	0.0	44,373	45,771	1,398	3.1	0.86	0.89
Com/Ind Lo Tier	166,513	166,513	0	0.0	3,562	3,608	46	1.3	2.14	2.17
Com/Ind Hi Tier	214,231	214,231	0	0.0	6,071	6,149	78	1.3	2.83	2.87
Publ U: Elec Gen	514	514	0	0.0	8	9	0	5.1	1.58	1.67
Publ U: Other	673,527	673,527	0	0.0	18,501	18,716	215	1.2	2.75	2.78
Ag Hmstd: House	1,541,642	1,541,642	0	0.0	12,661	13,754	1,093	8.6	0.82	0.89
Ag Hmstd: Land	9,090,068	9,090,068	0	0.0	38,273	40,188	1,915	5.0	0.42	0.44
Ag NonHmstd	6,145,033	6,145,033	0	0.0	46,456	48,468	2,012	4.3	0.76	0.79
Misc Properties	5,875	5,875	0	0.0	74	79	4	5.5	1.27	1.34
Total	30,116,998	30,116,998	0	0.0	230,998	241,211	10,213	4.4	0.77	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	275,338	265,638	-9,700	-3.5	County	45.40	47.48	0.000	0.000
(-) TIF Tax Capacity	141	141	0	0.0	City/Town	12.30	12.32	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.94	15.75	16.952	16.952
(=) Taxable Tax Capacity	<u>275,198</u>	<u>265,498</u>	<u>-9,700</u>	<u>-3.5</u>	Special District	<u>3.58</u>	<u>3.78</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	76.22	79.33	16.952	16.952

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	128,500	128,500	0.0	941	1,034	93	9.9	0.73	0.80
Res Hmstd: Avg Val	192,600	192,600	0.0	1,596	1,696	101	6.3	0.83	0.88
Res Hmstd: Hi Val	256,800	256,800	0.0	2,251	2,360	109	4.8	0.88	0.92
Res Hmstd: Ex-Hi Val	385,300	385,300	0.0	3,564	3,689	125	3.5	0.93	0.96
Apartment	300,000	300,000	0.0	3,367	3,483	116	3.5	1.12	1.16
Comm/Ind: Lo Val	150,000	150,000	0.0	3,118	3,140	22	0.7	2.08	2.09
Comm/Ind: Med Val	300,000	300,000	0.0	7,190	7,242	52	0.7	2.4	2.41
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	26,193	26,383	190	0.7	2.62	2.64

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	3,590,362	3,590,362	0	0.0	35,508	36,835	1,327	3.7	0.99	1.03
Res NonHmstd	658,064	658,064	0	0.0	8,590	9,307	716	8.3	1.31	1.41
Apartments	224,055	224,055	0	0.0	3,621	3,938	317	8.8	1.62	1.76
Low-inc Apts	80,927	80,927	0	0.0	865	950	85	9.8	1.07	1.17
Seasonal Rec	2,241,332	2,241,332	0	0.0	20,653	21,241	588	2.8	0.92	0.95
Com/Ind Lo Tier	508,406	508,406	0	0.0	13,533	14,255	722	5.3	2.66	2.80
Com/Ind Hi Tier	969,051	969,051	0	0.0	32,988	34,419	1,431	4.3	3.40	3.55
Publ U: Elec Gen	2,509	2,509	0	0.0	82	92	10	12.7	3.25	3.67
Publ U: Other	86,080	86,080	0	0.0	2,992	3,169	177	5.9	3.48	3.68
Ag Hmstd: House	27,972	27,972	0	0.0	282	298	15	5.4	1.01	1.06
Ag Hmstd: Land	50,098	50,098	0	0.0	209	238	28	13.6	0.42	0.47
Ag NonHmstd	116,635	116,635	0	0.0	985	1,042	57	5.8	0.84	0.89
Misc Properties	21,197	21,197	0	0.0	386	418	32	8.4	1.82	1.97
Total	8,576,689	8,576,689	0	0.0	120,693	126,202	5,509	4.6	1.41	1.47

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	100,703	94,701	-6,002	-6.0	County	37.53	39.36	0.000	0.000
(-) TIF Tax Capacity	3,246	3,246	0	0.0	City/Town	43.04	46.27	0.048	0.048
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.58	19.72	11.207	11.207
(=) Taxable Tax Capacity	<u>97,457</u>	<u>91,455</u>	<u>-6,002</u>	<u>-6.2</u>	Special District	<u>0.89</u>	<u>0.92</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	100.03	106.26	11.255	11.255

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	92,800	92,800	0.0	744	784	40	5.3	0.80	0.84
Res Hmstd: Avg Val	139,100	139,100	0.0	1,301	1,372	71	5.5	0.94	0.99
Res Hmstd: Hi Val	185,400	185,400	0.0	1,858	1,960	103	5.5	1.00	1.06
Res Hmstd: Ex-Hi Val	278,200	278,200	0.0	2,974	3,140	166	5.6	1.07	1.13
Apartment	300,000	300,000	0.0	4,089	4,323	234	5.7	1.36	1.44
Comm/Ind: Lo Val	150,000	150,000	0.0	3,568	3,660	93	2.6	2.38	2.44
Comm/Ind: Med Val	300,000	300,000	0.0	8,269	8,485	216	2.6	2.76	2.83
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,206	30,998	792	2.6	3.02	3.1

NORTH CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	6,817,574	6,817,574	0	0.0	50,851	54,804	3,953	7.8	0.75	0.80
Res NonHmstd	782,476	782,476	0	0.0	7,287	7,634	347	4.8	0.93	0.98
Apartments	23,402	23,402	0	0.0	277	291	14	5.0	1.18	1.24
Low-inc Apts	197	197	0	0.0	2	2	0	5.8	1.09	1.16
Seasonal Rec	6,935,718	6,935,718	0	0.0	54,944	56,896	1,952	3.6	0.79	0.82
Com/Ind Lo Tier	193,725	193,725	0	0.0	3,909	3,964	56	1.4	2.02	2.05
Com/Ind Hi Tier	171,313	171,313	0	0.0	4,443	4,502	60	1.3	2.59	2.63
Publ U: Elec Gen	3,376	3,376	0	0.0	69	73	4	6.1	2.03	2.16
Publ U: Other	638,566	638,566	0	0.0	17,763	18,061	298	1.7	2.78	2.83
Ag Hmstd: House	1,023,743	1,023,743	0	0.0	8,216	8,913	698	8.5	0.80	0.87
Ag Hmstd: Land	2,825,561	2,825,561	0	0.0	10,825	11,757	933	8.6	0.38	0.42
Ag NonHmstd	2,655,812	2,655,812	0	0.0	20,750	22,001	1,251	6.0	0.78	0.83
Misc Properties	9,542	9,542	0	0.0	104	109	5	5.0	1.09	1.15
Total	22,081,004	22,081,004	0	0.0	179,439	189,009	9,570	5.3	0.81	0.86

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	217,579	207,621	-9,957	-4.6	County	41.50	43.83	0.000	0.000
(-) TIF Tax Capacity	5	5	0	0.0	City/Town	12.97	13.02	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.00	19.02	11.797	11.797
(=) Taxable Tax Capacity	<u>217,574</u>	<u>207,617</u>	<u>-9,957</u>	<u>-4.6</u>	Special District	<u>1.19</u>	<u>1.26</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	73.66	77.14	11.797	11.797

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	123,500	123,500	0.0	794	897	103	12.9	0.64	0.73
Res Hmstd: Avg Val	185,200	185,200	0.0	1,377	1,488	111	8.1	0.74	0.80
Res Hmstd: Hi Val	246,900	246,900	0.0	1,960	2,080	120	6.1	0.79	0.84
Res Hmstd: Ex-Hi Val	370,400	370,400	0.0	3,126	3,264	138	4.4	0.84	0.88
Apartment	300,000	300,000	0.0	3,116	3,247	130	4.2	1.04	1.08
Comm/Ind: Lo Val	150,000	150,000	0.0	2,983	3,013	31	1.0	1.99	2.01
Comm/Ind: Med Val	300,000	300,000	0.0	6,901	6,972	71	1.0	2.30	2.32
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,184	25,446	262	1.0	2.52	2.54

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	2,884,441	2,884,441	0	0.0	25,470	27,505	2,035	8.0	0.88	0.95
Res NonHmstd	445,311	445,311	0	0.0	6,631	7,586	955	14.4	1.49	1.70
Apartments	119,707	119,707	0	0.0	2,114	2,420	306	14.5	1.77	2.02
Low-inc Apts	55,514	55,514	0	0.0	600	685	84	14.1	1.08	1.23
Seasonal Rec	400,302	400,302	0	0.0	4,793	5,115	322	6.7	1.20	1.28
Com/Ind Lo Tier	332,854	332,854	0	0.0	9,550	10,211	661	6.9	2.87	3.07
Com/Ind Hi Tier	514,019	514,019	0	0.0	19,240	20,418	1,178	6.1	3.74	3.97
Publ U: Elec Gen	240,432	240,432	0	0.0	4,917	5,152	235	4.8	2.04	2.14
Publ U: Other	160,847	160,847	0	0.0	5,627	5,914	287	5.1	3.50	3.68
Ag Hmstd: House	7,892	7,892	0	0.0	80	88	8	10.4	1.01	1.12
Ag Hmstd: Land	8,955	8,955	0	0.0	35	43	7	20.5	0.39	0.48
Ag NonHmstd	188,631	188,631	0	0.0	2,390	2,700	310	13.0	1.27	1.43
Misc Properties	15,854	15,854	0	0.0	349	391	42	11.9	2.20	2.46
Total	5,374,759	5,374,759	0	0.0	81,797	88,227	6,430	7.9	1.52	1.64

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	64,861	58,558	-6,303	-9.7	County	46.20	50.89	0.000	0.000
(-) TIF Tax Capacity	1,298	1,298	0	0.0	City/Town	61.84	70.01	0.176	0.176
(-) FD Contrib Tax Cap	4,973	4,973	0	0.0	School District	15.43	17.88	10.201	10.201
(=) Taxable Tax Capacity	<u>58,590</u>	<u>52,288</u>	<u>-6,303</u>	<u>#####</u>	Special District	<u>2.05</u>	<u>2.22</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	5,398	5,398	0	0.0	Total	125.51	141.00	10.377	10.377

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	69,200	69,200	0.0	374	367	-6	-1.7	0.54	0.53
Res Hmstd: Avg Val	103,800	103,800	0.0	842	888	46	5.5	0.81	0.86
Res Hmstd: Hi Val	138,300	138,300	0.0	1,342	1,454	112	8.4	0.97	1.05
Res Hmstd: Ex-Hi Val	207,600	207,600	0.0	2,346	2,591	245	10.5	1.13	1.25
Apartment	300,000	300,000	0.0	5,018	5,599	581	11.6	1.67	1.87
Comm/Ind: Lo Val	150,000	150,000	0.0	4,128	4,429	301	7.3	2.75	2.95
Comm/Ind: Med Val	300,000	300,000	0.0	9,580	10,282	702	7.3	3.19	3.43
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,024	37,597	2,573	7.3	3.50	3.76

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	5,444,471	5,444,471	0	0.0	34,452	37,509	3,057	8.9	0.63	0.69
Res NonHmstd	590,296	590,296	0	0.0	5,403	5,722	319	5.9	0.92	0.97
Apartments	9,656	9,656	0	0.0	106	112	6	5.6	1.10	1.16
Low-inc Apts	7	7	0	0.0	0	0	0	3.1	0.51	0.53
Seasonal Rec	5,911,443	5,911,443	0	0.0	51,700	53,879	2,179	4.2	0.87	0.91
Com/Ind Lo Tier	90,931	90,931	0	0.0	2,016	2,037	21	1.1	2.22	2.24
Com/Ind Hi Tier	181,076	181,076	0	0.0	5,490	5,565	75	1.4	3.03	3.07
Publ U: Elec Gen	1,157	1,157	0	0.0	21	21	1	2.9	1.79	1.84
Publ U: Other	326,712	326,712	0	0.0	9,609	9,791	182	1.9	2.94	3.00
Ag Hmstd: House	186,053	186,053	0	0.0	794	939	145	18.2	0.43	0.50
Ag Hmstd: Land	384,524	384,524	0	0.0	801	888	87	10.9	0.21	0.23
Ag NonHmstd	2,663,535	2,663,535	0	0.0	20,817	22,075	1,258	6.0	0.78	0.83
Misc Properties	9,151	9,151	0	0.0	98	103	5	5.5	1.07	1.13
Total	15,799,012	15,799,012	0	0.0	131,307	138,642	7,335	5.6	0.83	0.88

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	162,350	156,869	-5,482	-3.4	County	46.84	49.84	0.000	0.000
(-) TIF Tax Capacity	306	306	0	0.0	City/Town	12.41	12.55	0.000	0.000
(-) FD Contrib Tax Cap	1,829	1,829	0	0.0	School District	15.33	16.17	7.141	7.141
(=) Taxable Tax Capacity	<u>160,216</u>	<u>154,734</u>	<u>-5,482</u>	<u>-3.4</u>	Special District	<u>2.30</u>	<u>2.41</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	1,403	1,403	0	0.0	Total	76.87	80.97	7.141	7.141

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	135,200	135,200	0.0	570	673	103	18.1	0.42	0.5
Res Hmstd: Avg Val	202,700	202,700	0.0	1,198	1,317	119	9.9	0.59	0.65
Res Hmstd: Hi Val	270,300	270,300	0.0	1,827	1,962	135	7.4	0.68	0.73
Res Hmstd: Ex-Hi Val	405,500	405,500	0.0	3,084	3,252	167	5.4	0.76	0.80
Apartment	300,000	300,000	0.0	3,097	3,250	153	5.0	1.03	1.08
Comm/Ind: Lo Val	150,000	150,000	0.0	2,985	3,029	44	1.5	1.99	2.02
Comm/Ind: Med Val	300,000	300,000	0.0	6,929	7,033	104	1.5	2.31	2.34
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,337	25,717	380	1.5	2.53	2.57

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	5,232,940	5,232,940	0	0.0	57,115	65,326	8,211	14.4	1.09	1.25
Res NonHmstd	1,012,386	1,012,386	0	0.0	13,229	15,668	2,439	18.4	1.31	1.55
Apartments	329,219	329,219	0	0.0	5,046	6,039	994	19.7	1.53	1.83
Low-inc Apts	64,541	64,541	0	0.0	610	735	125	20.5	0.95	1.14
Seasonal Rec	146,614	146,614	0	0.0	1,685	1,842	157	9.3	1.15	1.26
Com/Ind Lo Tier	230,834	230,834	0	0.0	5,933	6,622	689	11.6	2.57	2.87
Com/Ind Hi Tier	948,226	948,226	0	0.0	32,273	36,335	4,063	12.6	3.40	3.83
Publ U: Elec Gen	5,348	5,348	0	0.0	129	158	29	22.3	2.41	2.95
Publ U: Other	157,102	157,102	0	0.0	5,247	5,768	521	9.9	3.34	3.67
Ag Hmstd: House	10,594	10,594	0	0.0	106	115	9	8.1	1.00	1.08
Ag Hmstd: Land	15,066	15,066	0	0.0	62	68	6	10.1	0.41	0.45
Ag NonHmstd	165,521	165,521	0	0.0	1,672	1,790	117	7.0	1.01	1.08
Misc Properties	22,997	22,997	0	0.0	329	394	64	19.5	1.43	1.71
Total	8,341,389	8,341,389	0	0.0	123,437	140,860	17,423	14.1	1.48	1.69

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	97,016	90,540	-6,476	-6.7	County	57.56	63.28	0.000	0.000
(-) TIF Tax Capacity	1,953	1,953	0	0.0	City/Town	26.98	38.57	0.099	0.099
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.37	26.23	9.796	9.796
(=) Taxable Tax Capacity	95,063	88,587	-6,476	-6.8	Special District	4.24	4.56	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	112.16	132.63	9.895	9.895

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	115,000	115,000	0.0	1,135	1,282	148	13.0	0.99	1.12
Res Hmstd: Avg Val	172,400	172,400	0.0	1,887	2,169	282	14.9	1.09	1.26
Res Hmstd: Hi Val	229,800	229,800	0.0	2,639	3,056	416	15.8	1.15	1.33
Res Hmstd: Ex-Hi Val	344,800	344,800	0.0	4,146	4,832	686	16.5	1.20	1.40
Apartment	300,000	300,000	0.0	4,503	5,271	768	17.1	1.50	1.76
Comm/Ind: Lo Val	150,000	150,000	0.0	3,820	4,233	413	10.8	2.55	2.82
Comm/Ind: Med Val	300,000	300,000	0.0	8,865	9,828	964	10.9	2.95	3.28
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,404	35,938	3,534	10.9	3.24	3.59

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	3,371,876	3,371,876	0	0.0	47,319	48,597	1,278	2.7	1.40	1.44
Res NonHmstd	548,239	548,239	0	0.0	9,125	10,073	948	10.4	1.66	1.84
Apartments	201,563	201,563	0	0.0	3,897	4,311	414	10.6	1.93	2.14
Low-inc Apts	70,173	70,173	0	0.0	840	930	90	10.7	1.20	1.32
Seasonal Rec	110,884	110,884	0	0.0	1,734	1,870	135	7.8	1.56	1.69
Com/Ind Lo Tier	329,475	329,475	0	0.0	10,121	10,831	710	7.0	3.07	3.29
Com/Ind Hi Tier	654,953	654,953	0	0.0	26,699	28,426	1,728	6.5	4.08	4.34
Publ U: Elec Gen	1,141	1,141	0	0.0	34	38	4	11.8	2.95	3.30
Publ U: Other	105,460	105,460	0	0.0	4,272	4,569	297	6.9	4.05	4.33
Ag Hmstd: House	64,256	64,256	0	0.0	837	872	35	4.2	1.30	1.36
Ag Hmstd: Land	99,778	99,778	0	0.0	575	642	67	11.7	0.58	0.64
Ag NonHmstd	93,133	93,133	0	0.0	1,309	1,441	132	10.1	1.41	1.55
Misc Properties	25,316	25,316	0	0.0	530	585	55	10.4	2.09	2.31
Total	5,676,247	5,676,247	0	0.0	107,291	113,185	5,894	5.5	1.89	1.99

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	66,230	60,277	-5,953	-9.0	County	64.57	70.64	0.077	0.077
(-) TIF Tax Capacity	2,035	2,035	0	0.0	City/Town	50.63	56.47	0.269	0.269
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.15	30.90	9.713	9.713
(=) Taxable Tax Capacity	64,195	58,242	-5,953	-9.3	Special District	4.03	4.43	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	147.39	162.44	10.059	10.059

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	98,600	98,600	0.0	1,269	1,240	-29	-2.3	1.29	1.26
Res Hmstd: Avg Val	147,900	147,900	0.0	2,089	2,163	73	3.5	1.41	1.46
Res Hmstd: Hi Val	197,100	197,100	0.0	2,908	3,083	175	6.0	1.48	1.56
Res Hmstd: Ex-Hi Val	295,800	295,800	0.0	4,551	4,930	379	8.3	1.54	1.67
Apartment	300,000	300,000	0.0	5,829	6,393	564	9.7	1.94	2.13
Comm/Ind: Lo Val	150,000	150,000	0.0	4,615	4,906	291	6.3	3.08	3.27
Comm/Ind: Med Val	300,000	300,000	0.0	10,719	11,398	679	6.3	3.57	3.8
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,202	41,692	2,489	6.4	3.92	4.17

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	4,946,235	4,946,235	0	0.0	53,628	56,768	3,140	5.9	1.08	1.15
Res NonHmstd	679,707	679,707	0	0.0	8,417	9,027	610	7.3	1.24	1.33
Apartments	4,310	4,310	0	0.0	70	75	5	7.2	1.62	1.73
Low-inc Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	1,779,724	1,779,724	0	0.0	18,446	19,474	1,029	5.6	1.04	1.09
Com/Ind Lo Tier	99,003	99,003	0	0.0	2,466	2,563	97	3.9	2.49	2.59
Com/Ind Hi Tier	80,632	80,632	0	0.0	2,600	2,694	94	3.6	3.22	3.34
Publ U: Elec Gen	10,843	10,843	0	0.0	268	288	20	7.3	2.47	2.65
Publ U: Other	202,214	202,214	0	0.0	6,864	7,130	266	3.9	3.39	3.53
Ag Hmstd: House	1,011,088	1,011,088	0	0.0	10,155	10,714	559	5.5	1.00	1.06
Ag Hmstd: Land	1,568,182	1,568,182	0	0.0	6,492	7,208	715	11.0	0.41	0.46
Ag NonHmstd	1,436,369	1,436,369	0	0.0	14,655	15,753	1,098	7.5	1.02	1.10
Misc Properties	7,426	7,426	0	0.0	112	120	7	6.6	1.51	1.61
Total	11,825,734	11,825,734	0	0.0	124,173	131,814	7,641	6.2	1.05	1.11

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	114,042	105,934	-8,108	-7.1	County	61.06	66.07	0.195	0.195
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	18.92	19.47	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.67	27.79	9.727	9.727
(=) Taxable Tax Capacity	114,042	105,934	-8,108	-7.1	Special District	0.93	1.02	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	106.59	114.35	9.922	9.922

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	118,600	118,600	0.0	1,116	1,170	54	4.8	0.94	0.99
Res Hmstd: Avg Val	177,800	177,800	0.0	1,859	1,967	108	5.8	1.05	1.11
Res Hmstd: Hi Val	237,000	237,000	0.0	2,602	2,763	161	6.2	1.1	1.17
Res Hmstd: Ex-Hi Val	355,600	355,600	0.0	4,091	4,359	269	6.6	1.15	1.23
Apartment	300,000	300,000	0.0	4,295	4,586	291	6.8	1.43	1.53
Comm/Ind: Lo Val	150,000	150,000	0.0	3,695	3,822	127	3.4	2.46	2.55
Comm/Ind: Med Val	300,000	300,000	0.0	8,573	8,869	296	3.5	2.86	2.96
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,334	32,421	1,087	3.5	3.13	3.24

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	11,217,153	11,217,153	0	0.0	150,055	155,601	5,547	3.7	1.34	1.39
Res NonHmstd	1,575,756	1,575,756	0	0.0	24,624	26,491	1,867	7.6	1.56	1.68
Apartments	877,064	877,064	0	0.0	15,667	16,889	1,222	7.8	1.79	1.93
Low-inc Apts	175,805	175,805	0	0.0	1,956	2,111	155	7.9	1.11	1.20
Seasonal Rec	111,014	111,014	0	0.0	1,693	1,823	130	7.7	1.53	1.64
Com/Ind Lo Tier	707,029	707,029	0	0.0	20,627	21,645	1,018	4.9	2.92	3.06
Com/Ind Hi Tier	3,021,247	3,021,247	0	0.0	114,975	120,035	5,060	4.4	3.81	3.97
Publ U: Elec Gen	617,400	617,400	0	0.0	15,261	15,940	679	4.4	2.47	2.58
Publ U: Other	478,522	478,522	0	0.0	17,598	18,183	585	3.3	3.68	3.80
Ag Hmstd: House	82,027	82,027	0	0.0	1,055	1,092	38	3.6	1.29	1.33
Ag Hmstd: Land	139,626	139,626	0	0.0	778	846	68	8.7	0.56	0.61
Ag NonHmstd	206,517	206,517	0	0.0	2,674	2,881	207	7.7	1.29	1.39
Misc Properties	58,835	58,835	0	0.0	1,146	1,235	89	7.8	1.95	2.10
Total	19,267,995	19,267,995	0	0.0	368,108	384,774	16,665	4.5	1.91	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	239,813	223,643	-16,170	-6.7	County	50.14	53.71	0.000	0.000
(-) TIF Tax Capacity	8,924	8,924	0	0.0	City/Town	44.92	49.29	1.712	1.712
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.70	33.82	15.697	15.697
(=) Taxable Tax Capacity	<u>230,889</u>	<u>214,719</u>	<u>-16,170</u>	<u>-7.0</u>	Special District	<u>2.37</u>	<u>2.54</u>	<u>0.137</u>	<u>0.137</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	129.13	139.37	17.545	17.545

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	111,200	111,200	0.0	1,359	1,365	7	0.5	1.22	1.23
Res Hmstd: Avg Val	166,700	166,700	0.0	2,223	2,306	83	3.7	1.33	1.38
Res Hmstd: Hi Val	222,300	222,300	0.0	3,088	3,248	160	5.2	1.39	1.46
Res Hmstd: Ex-Hi Val	333,500	333,500	0.0	4,820	5,132	313	6.5	1.45	1.54
Apartment	300,000	300,000	0.0	5,369	5,753	384	7.1	1.79	1.92
Comm/Ind: Lo Val	150,000	150,000	0.0	4,317	4,500	183	4.2	2.88	3
Comm/Ind: Med Val	300,000	300,000	0.0	9,985	10,411	426	4.3	3.33	3.47
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,437	37,999	1,562	4.3	3.64	3.8

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	6,960,315	6,960,315	0	0.0	74,714	78,608	3,893	5.2	1.07	1.13
Res NonHmstd	653,943	653,943	0	0.0	8,048	8,485	437	5.4	1.23	1.30
Apartments	5,116	5,116	0	0.0	70	74	4	5.2	1.38	1.45
Low-inc Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	1,207,551	1,207,551	0	0.0	12,592	13,199	607	4.8	1.04	1.09
Com/Ind Lo Tier	155,151	155,151	0	0.0	3,724	3,820	96	2.6	2.40	2.46
Com/Ind Hi Tier	219,639	219,639	0	0.0	6,870	7,042	172	2.5	3.13	3.21
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	241,734	241,734	0	0.0	7,635	7,837	202	2.6	3.16	3.24
Ag Hmstd: House	1,100,184	1,100,184	0	0.0	11,288	11,851	562	5.0	1.03	1.08
Ag Hmstd: Land	2,581,949	2,581,949	0	0.0	12,044	12,930	886	7.4	0.47	0.50
Ag NonHmstd	978,474	978,474	0	0.0	9,644	10,244	600	6.2	0.99	1.05
Misc Properties	9,000	9,000	0	0.0	123	130	7	5.5	1.37	1.44
Total	14,113,057	14,113,057	0	0.0	146,753	154,220	7,467	5.1	1.04	1.09

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	135,091	127,815	-7,276	-5.4	County	50.80	54.43	0.000	0.000
(-) TIF Tax Capacity	80	80	0	0.0	City/Town	18.39	18.64	0.048	0.048
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.12	30.07	15.715	15.715
(=) Taxable Tax Capacity	<u>135,010</u>	<u>127,735</u>	<u>-7,276</u>	<u>-5.4</u>	Special District	<u>1.51</u>	<u>1.60</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	98.81	104.75	15.763	15.763

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	152,200	152,200	0.0	1,508	1,588	79	5.2	0.99	1.04
Res Hmstd: Avg Val	228,100	228,100	0.0	2,446	2,574	127	5.2	1.07	1.13
Res Hmstd: Hi Val	304,100	304,100	0.0	3,386	3,561	176	5.2	1.11	1.17
Res Hmstd: Ex-Hi Val	456,300	456,300	0.0	5,228	5,499	271	5.2	1.15	1.21
Apartment	300,000	300,000	0.0	4,178	4,401	223	5.3	1.39	1.47
Comm/Ind: Lo Val	150,000	150,000	0.0	3,608	3,694	86	2.4	2.41	2.46
Comm/Ind: Med Val	300,000	300,000	0.0	8,340	8,540	200	2.4	2.78	2.85
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,422	31,157	735	2.4	3.04	3.12

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	5,217,895	5,217,895	0	0.0	70,854	72,947	2,093	3.0	1.36	1.40
Res NonHmstd	655,648	655,648	0	0.0	10,814	11,945	1,131	10.5	1.65	1.82
Apartments	305,790	305,790	0	0.0	5,669	6,229	560	9.9	1.85	2.04
Low-inc Apts	95,000	95,000	0	0.0	1,124	1,236	112	10.0	1.18	1.30
Seasonal Rec	40,940	40,940	0	0.0	708	765	58	8.1	1.73	1.87
Com/Ind Lo Tier	611,174	611,174	0	0.0	18,601	19,984	1,383	7.4	3.04	3.27
Com/Ind Hi Tier	1,109,417	1,109,417	0	0.0	42,363	44,874	2,511	5.9	3.82	4.04
Publ U: Elec Gen	3,380	3,380	0	0.0	114	129	15	13.4	3.36	3.81
Publ U: Other	93,961	93,961	0	0.0	3,918	4,269	351	9.0	4.17	4.54
Ag Hmstd: House	21,143	21,143	0	0.0	294	308	13	4.5	1.39	1.46
Ag Hmstd: Land	102,191	102,191	0	0.0	803	912	109	13.5	0.79	0.89
Ag NonHmstd	87,824	87,824	0	0.0	1,210	1,372	163	13.4	1.38	1.56
Misc Properties	19,173	19,173	0	0.0	411	452	42	10.1	2.14	2.36
Total	8,363,538	8,363,538	0	0.0	156,882	165,421	8,539	5.4	1.88	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	99,228	87,023	-12,206	#####	County	45.88	48.68	0.198	0.198
(-) TIF Tax Capacity	3,412	3,412	0	0.0	City/Town	68.01	78.40	0.362	0.362
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.82	19.72	24.152	24.152
(=) Taxable Tax Capacity	95,817	83,611	-12,206	#####	Special District	1.56	1.70	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	133.27	148.51	24.712	24.712

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	65,400	65,400	0.0	772	744	-27	-3.5	1.18	1.14
Res Hmstd: Avg Val	98,000	98,000	0.0	1,264	1,276	11	0.9	1.29	1.30
Res Hmstd: Hi Val	130,700	130,700	0.0	1,810	1,886	76	4.2	1.38	1.44
Res Hmstd: Ex-Hi Val	196,100	196,100	0.0	2,902	3,106	204	7.0	1.48	1.58
Apartment	300,000	300,000	0.0	5,739	6,310	571	10.0	1.91	2.10
Comm/Ind: Lo Val	150,000	150,000	0.0	4,518	4,813	295	6.5	3.01	3.21
Comm/Ind: Med Val	300,000	300,000	0.0	10,417	11,106	689	6.6	3.47	3.70
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,950	40,476	2,525	6.7	3.8	4.05

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	3,425,039	3,425,039	0	0.0	30,987	33,178	2,191	7.1	0.90	0.97
Res NonHmstd	437,669	437,669	0	0.0	4,558	4,711	153	3.4	1.04	1.08
Apartments	3,924	3,924	0	0.0	47	48	1	2.5	1.19	1.22
Low-inc Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	866,098	866,098	0	0.0	8,558	8,877	319	3.7	0.99	1.02
Com/Ind Lo Tier	132,916	132,916	0	0.0	2,867	2,895	28	1.0	2.16	2.18
Com/Ind Hi Tier	242,396	242,396	0	0.0	6,560	6,592	32	0.5	2.71	2.72
Publ U: Elec Gen	12,452	12,452	0	0.0	162	167	5	3.0	1.30	1.34
Publ U: Other	506,925	506,925	0	0.0	13,368	13,410	41	0.3	2.64	2.65
Ag Hmstd: House	1,609,713	1,609,713	0	0.0	12,268	13,781	1,513	12.3	0.76	0.86
Ag Hmstd: Land	17,696,499	17,696,499	0	0.0	70,038	72,758	2,720	3.9	0.40	0.41
Ag NonHmstd	9,197,634	9,197,634	0	0.0	60,699	62,893	2,194	3.6	0.66	0.68
Misc Properties	3,330	3,330	0	0.0	45	47	2	3.7	1.36	1.41
Total	34,134,595	34,134,595	0	0.0	210,157	219,357	9,200	4.4	0.62	0.64

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	285,288	277,626	-7,662	-2.7	County	43.74	45.55	0.122	0.122
(-) TIF Tax Capacity	71	71	0	0.0	City/Town	9.50	9.42	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.35	15.13	25.152	25.152
(=) Taxable Tax Capacity	<u>285,217</u>	<u>277,555</u>	<u>-7,662</u>	<u>-2.7</u>	Special District	<u>1.13</u>	<u>1.18</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	68.71	71.28	25.274	25.274

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	115,700	115,700	0.0	819	926	107	13.0	0.71	0.80
Res Hmstd: Avg Val	173,500	173,500	0.0	1,414	1,521	107	7.5	0.82	0.88
Res Hmstd: Hi Val	231,200	231,200	0.0	2,009	2,115	107	5.3	0.87	0.91
Res Hmstd: Ex-Hi Val	346,900	346,900	0.0	3,200	3,306	106	3.3	0.92	0.95
Apartment	300,000	300,000	0.0	3,335	3,431	96	2.9	1.11	1.14
Comm/Ind: Lo Val	150,000	150,000	0.0	3,073	3,084	10	0.3	2.05	2.06
Comm/Ind: Med Val	300,000	300,000	0.0	7,045	7,068	24	0.3	2.35	2.36
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,578	25,665	87	0.3	2.56	2.57

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	5,602,121	5,602,121	0	0.0	68,583	72,032	3,450	5.0	1.22	1.29
Res NonHmstd	784,198	784,198	0	0.0	11,592	12,717	1,126	9.7	1.48	1.62
Apartments	447,993	447,993	0	0.0	7,239	7,865	627	8.7	1.62	1.76
Low-inc Apts	88,314	88,314	0	0.0	901	987	86	9.5	1.02	1.12
Seasonal Rec	54,741	54,741	0	0.0	629	675	46	7.3	1.15	1.23
Com/Ind Lo Tier	479,079	479,079	0	0.0	13,456	14,353	897	6.7	2.81	3.00
Com/Ind Hi Tier	1,286,540	1,286,540	0	0.0	45,177	47,507	2,330	5.2	3.51	3.69
Publ U: Elec Gen	26,737	26,737	0	0.0	632	670	38	6.0	2.36	2.51
Publ U: Other	94,776	94,776	0	0.0	3,444	3,658	214	6.2	3.63	3.86
Ag Hmstd: House	13,048	13,048	0	0.0	177	186	10	5.5	1.35	1.43
Ag Hmstd: Land	48,093	48,093	0	0.0	358	410	52	14.4	0.75	0.85
Ag NonHmstd	85,219	85,219	0	0.0	1,042	1,158	117	11.2	1.22	1.36
Misc Properties	25,086	25,086	0	0.0	445	485	40	9.0	1.78	1.94
Total	9,035,944	9,035,944	0	0.0	153,674	162,705	9,031	5.9	1.70	1.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	107,984	97,360	-10,624	-9.8	County	44.56	46.85	0.000	0.000
(-) TIF Tax Capacity	3,828	3,828	0	0.0	City/Town	56.85	65.11	0.348	0.348
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.26	20.90	17.593	17.593
(=) Taxable Tax Capacity	104,155	93,531	-10,624	#####	Special District	0.40	0.43	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	121.07	133.30	17.941	17.941

**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	83,400	83,400	0.0	862	865	3	0.3	1.03	1.04
Res Hmstd: Avg Val	125,000	125,000	0.0	1,478	1,544	66	4.5	1.18	1.24
Res Hmstd: Hi Val	166,600	166,600	0.0	2,093	2,223	130	6.2	1.26	1.33
Res Hmstd: Ex-Hi Val	250,000	250,000	0.0	3,328	3,585	257	7.7	1.33	1.43
Apartment	300,000	300,000	0.0	5,078	5,537	459	9.0	1.69	1.85
Comm/Ind: Lo Val	150,000	150,000	0.0	4,141	4,369	228	5.5	2.76	2.91
Comm/Ind: Med Val	300,000	300,000	0.0	9,574	10,105	531	5.5	3.19	3.37
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,924	36,871	1,947	5.6	3.49	3.69

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	2,791,867	2,791,867	0	0.0	23,311	24,890	1,578	6.8	0.83	0.89
Res NonHmstd	400,921	400,921	0	0.0	3,823	3,959	136	3.6	0.95	0.99
Apartments	5,590	5,590	0	0.0	63	65	2	3.9	1.12	1.17
Low-inc Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	279,420	279,420	0	0.0	2,207	2,282	75	3.4	0.79	0.82
Com/Ind Lo Tier	79,139	79,139	0	0.0	1,631	1,647	15	0.9	2.06	2.08
Com/Ind Hi Tier	143,552	143,552	0	0.0	3,812	3,848	35	0.9	2.66	2.68
Publ U: Elec Gen	11,054	11,054	0	0.0	150	153	3	1.7	1.36	1.38
Publ U: Other	270,133	270,133	0	0.0	7,120	7,162	42	0.6	2.64	2.65
Ag Hmstd: House	1,126,226	1,126,226	0	0.0	8,521	9,387	866	10.2	0.76	0.83
Ag Hmstd: Land	9,175,128	9,175,128	0	0.0	38,076	39,791	1,715	4.5	0.41	0.43
Ag NonHmstd	4,305,859	4,305,859	0	0.0	29,737	30,955	1,217	4.1	0.69	0.72
Misc Properties	1,208	1,208	0	0.0	14	15	1	3.8	1.16	1.20
Total	18,590,097	18,590,097	0	0.0	118,467	124,153	5,686	4.8	0.64	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	156,415	151,859	-4,556	-2.9	County	44.87	46.95	0.000	0.000
(-) TIF Tax Capacity	6	6	0	0.0	City/Town	10.29	10.24	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.53	16.48	18.609	18.609
(=) Taxable Tax Capacity	<u>156,409</u>	<u>151,853</u>	<u>-4,556</u>	<u>-2.9</u>	Special District	<u>0.31</u>	<u>0.32</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	71.00	74.00	18.609	18.609

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	132,500	132,500	0.0	934	1,040	106	11.3	0.71	0.78
Res Hmstd: Avg Val	198,700	198,700	0.0	1,587	1,697	110	6.9	0.8	0.85
Res Hmstd: Hi Val	264,900	264,900	0.0	2,240	2,354	114	5.1	0.85	0.89
Res Hmstd: Ex-Hi Val	397,400	397,400	0.0	3,546	3,669	123	3.5	0.89	0.92
Apartment	300,000	300,000	0.0	3,221	3,333	112	3.5	1.07	1.11
Comm/Ind: Lo Val	150,000	150,000	0.0	3,025	3,045	20	0.7	2.02	2.03
Comm/Ind: Med Val	300,000	300,000	0.0	6,965	7,011	46	0.7	2.32	2.34
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,353	25,522	169	0.7	2.54	2.55

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	7,430,114	7,430,114	0	0.0	91,303	95,019	3,715	4.1	1.23	1.28
Res NonHmstd	1,241,397	1,241,397	0	0.0	17,365	18,450	1,085	6.2	1.40	1.49
Apartments	408,801	408,801	0	0.0	6,815	7,266	451	6.6	1.67	1.78
Low-inc Apts	94,637	94,637	0	0.0	976	1,041	64	6.6	1.03	1.10
Seasonal Rec	10,305	10,305	0	0.0	160	170	10	6.1	1.56	1.65
Com/Ind Lo Tier	330,689	330,689	0	0.0	9,060	9,392	332	3.7	2.74	2.84
Com/Ind Hi Tier	1,858,471	1,858,471	0	0.0	66,696	69,139	2,443	3.7	3.59	3.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	70,756	70,756	0	0.0	2,454	2,532	77	3.2	3.47	3.58
Ag Hmstd: House	349,314	349,314	0	0.0	3,710	3,879	168	4.5	1.06	1.11
Ag Hmstd: Land	806,278	806,278	0	0.0	4,198	4,446	248	5.9	0.52	0.55
Ag NonHmstd	392,190	392,190	0	0.0	4,078	4,307	229	5.6	1.04	1.10
Misc Properties	21,554	21,554	0	0.0	371	395	24	6.5	1.72	1.83
Total	13,014,507	13,014,507	0	0.0	207,189	216,035	8,847	4.3	1.59	1.66

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	149,456	141,241	-8,215	-5.5	County	55.63	58.81	0.000	0.000
(-) TIF Tax Capacity	2,040	2,040	0	0.0	City/Town	38.48	41.80	0.136	0.136
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.66	26.14	13.487	13.487
(=) Taxable Tax Capacity	147,416	139,201	-8,215	-5.6	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	118.78	126.75	13.623	13.623

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	126,400	126,400	0.0	1,415	1,447	32	2.2	1.12	1.14
Res Hmstd: Avg Val	189,500	189,500	0.0	2,307	2,404	97	4.2	1.22	1.27
Res Hmstd: Hi Val	252,600	252,600	0.0	3,199	3,362	163	5.1	1.27	1.33
Res Hmstd: Ex-Hi Val	378,900	378,900	0.0	4,985	5,279	294	5.9	1.32	1.39
Apartment	300,000	300,000	0.0	4,863	5,162	299	6.2	1.62	1.72
Comm/Ind: Lo Val	150,000	150,000	0.0	4,025	4,157	132	3.3	2.68	2.77
Comm/Ind: Med Val	300,000	300,000	0.0	9,324	9,631	308	3.3	3.11	3.21
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,051	35,179	1,128	3.3	3.41	3.52

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	9,525,402	9,525,402	0	0.0	119,795	125,878	6,084	5.1	1.26	1.32
Res NonHmstd	1,241,159	1,241,159	0	0.0	18,841	20,477	1,636	8.7	1.52	1.65
Apartments	512,076	512,076	0	0.0	8,673	9,409	736	8.5	1.69	1.84
Low-inc Apts	141,756	141,756	0	0.0	1,528	1,661	133	8.7	1.08	1.17
Seasonal Rec	99,301	99,301	0	0.0	1,423	1,535	112	7.9	1.43	1.55
Com/Ind Lo Tier	769,921	769,921	0	0.0	21,783	23,071	1,289	5.9	2.83	3.00
Com/Ind Hi Tier	1,671,271	1,671,271	0	0.0	60,341	63,472	3,131	5.2	3.61	3.80
Publ U: Elec Gen	333,631	333,631	0	0.0	8,612	9,235	623	7.2	2.58	2.77
Publ U: Other	258,707	258,707	0	0.0	9,422	9,910	488	5.2	3.64	3.83
Ag Hmstd: House	35,937	35,937	0	0.0	435	464	29	6.7	1.21	1.29
Ag Hmstd: Land	111,005	111,005	0	0.0	656	734	78	11.8	0.59	0.66
Ag NonHmstd	110,317	110,317	0	0.0	1,281	1,409	128	10.0	1.16	1.28
Misc Properties	42,339	42,339	0	0.0	795	862	67	8.5	1.88	2.04
Total	14,852,823	14,852,823	0	0.0	253,584	268,118	14,533	5.7	1.71	1.81

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	176,460	159,726	-16,734	-9.5	County	44.59	47.23	0.000	0.000
(-) TIF Tax Capacity	3,630	3,630	0	0.0	City/Town	50.95	57.92	0.196	0.196
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.89	24.87	21.920	21.920
(=) Taxable Tax Capacity	<u>172,831</u>	<u>156,096</u>	<u>-16,734</u>	<u>-9.7</u>	Special District	<u>1.90</u>	<u>2.08</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	120.32	132.10	22.116	22.116

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	91,900	91,900	0.0	1,019	1,035	15	1.5	1.11	1.13
Res Hmstd: Avg Val	137,800	137,800	0.0	1,714	1,797	83	4.8	1.24	1.30
Res Hmstd: Hi Val	183,700	183,700	0.0	2,410	2,559	150	6.2	1.31	1.39
Res Hmstd: Ex-Hi Val	275,700	275,700	0.0	3,803	4,088	285	7.5	1.38	1.48
Apartment	300,000	300,000	0.0	5,176	5,617	442	8.5	1.73	1.87
Comm/Ind: Lo Val	150,000	150,000	0.0	4,187	4,405	217	5.2	2.79	2.94
Comm/Ind: Med Val	300,000	300,000	0.0	9,660	10,167	507	5.2	3.22	3.39
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,198	37,057	1,859	5.3	3.52	3.71

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	4,539,710	4,539,710	0	0.0	43,159	45,714	2,555	5.9	0.95	1.01
Res NonHmstd	644,015	644,015	0	0.0	6,835	7,128	293	4.3	1.06	1.11
Apartments	3,571	3,571	0	0.0	46	48	2	4.8	1.28	1.34
Low-inc Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	226,429	226,429	0	0.0	2,124	2,219	95	4.4	0.94	0.98
Com/Ind Lo Tier	104,420	104,420	0	0.0	2,351	2,394	42	1.8	2.25	2.29
Com/Ind Hi Tier	95,393	95,393	0	0.0	2,747	2,793	46	1.7	2.88	2.93
Publ U: Elec Gen	28	28	0	0.0	1	1	0	5.4	2.30	2.42
Publ U: Other	337,515	337,515	0	0.0	9,691	9,864	173	1.8	2.87	2.92
Ag Hmstd: House	1,716,598	1,716,598	0	0.0	15,342	16,430	1,088	7.1	0.89	0.96
Ag Hmstd: Land	8,733,200	8,733,200	0	0.0	39,947	42,320	2,372	5.9	0.46	0.48
Ag NonHmstd	3,672,153	3,672,153	0	0.0	29,871	31,468	1,597	5.3	0.81	0.86
Misc Properties	5,989	5,989	0	0.0	77	80	3	4.5	1.28	1.34
Total	20,079,021	20,079,021	0	0.0	152,192	160,457	8,266	5.4	0.76	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	170,438	163,630	-6,808	-4.0	County	46.68	49.41	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	13.95	14.06	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.59	23.17	20.813	20.813
(=) Taxable Tax Capacity	<u>170,438</u>	<u>163,630</u>	<u>-6,808</u>	<u>-4.0</u>	Special District	<u>0.62</u>	<u>0.66</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	82.85	87.30	20.813	20.813

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	136,000	136,000	0.0	1,160	1,252	92	8.0	0.85	0.92
Res Hmstd: Avg Val	203,900	203,900	0.0	1,925	2,040	115	6.0	0.94	1.00
Res Hmstd: Hi Val	271,900	271,900	0.0	2,691	2,828	137	5.1	0.99	1.04
Res Hmstd: Ex-Hi Val	407,900	407,900	0.0	4,223	4,405	182	4.3	1.04	1.08
Apartment	300,000	300,000	0.0	3,731	3,898	167	4.5	1.24	1.3
Comm/Ind: Lo Val	150,000	150,000	0.0	3,325	3,377	53	1.6	2.22	2.25
Comm/Ind: Med Val	300,000	300,000	0.0	7,653	7,776	123	1.6	2.55	2.59
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	27,854	28,303	450	1.6	2.79	2.83

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	18,225,503	18,225,503	0	0.0	232,753	243,114	10,362	4.5	1.28	1.33
Res NonHmstd	2,357,531	2,357,531	0	0.0	34,220	36,340	2,120	6.2	1.45	1.54
Apartments	739,484	739,484	0	0.0	12,937	13,874	937	7.2	1.75	1.88
Low-inc Apts	146,086	146,086	0	0.0	1,577	1,687	110	7.0	1.08	1.15
Seasonal Rec	48,369	48,369	0	0.0	628	664	36	5.7	1.30	1.37
Com/Ind Lo Tier	483,677	483,677	0	0.0	14,008	14,241	233	1.7	2.90	2.94
Com/Ind Hi Tier	3,575,482	3,575,482	0	0.0	135,127	137,267	2,140	1.6	3.78	3.84
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	265,541	265,541	0	0.0	9,963	10,099	135	1.4	3.75	3.80
Ag Hmstd: House	99,571	99,571	0	0.0	1,163	1,218	56	4.8	1.17	1.22
Ag Hmstd: Land	99,859	99,859	0	0.0	449	487	38	8.5	0.45	0.49
Ag NonHmstd	118,010	118,010	0	0.0	1,331	1,421	90	6.8	1.13	1.20
Misc Properties	144,899	144,899	0	0.0	2,511	2,604	94	3.7	1.73	1.80
Total	26,304,013	26,304,013	0	0.0	446,667	463,018	16,351	3.7	1.70	1.76

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	306,751	287,709	-19,043	-6.2	County	41.28	44.51	0.000	0.000
(-) TIF Tax Capacity	14,155	14,155	0	0.0	City/Town	39.59	42.40	0.354	0.354
(-) FD Contrib Tax Cap	33,145	33,145	0	0.0	School District	28.45	30.73	22.382	22.382
(=) Taxable Tax Capacity	259,451	240,409	-19,043	-7.3	Special District	6.46	6.33	0.000	0.000
FD Distrib Tax Cap	52,411	52,411	0	0.0	Total	115.79	123.98	22.736	22.736

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	133,200	133,200	0.0	1,593	1,641	49	3.0	1.2	1.23
Res Hmstd: Avg Val	199,700	199,700	0.0	2,574	2,691	117	4.6	1.29	1.35
Res Hmstd: Hi Val	266,100	266,100	0.0	3,553	3,739	186	5.2	1.34	1.41
Res Hmstd: Ex-Hi Val	399,300	399,300	0.0	5,518	5,842	324	5.9	1.38	1.46
Apartment	300,000	300,000	0.0	5,024	5,331	307	6.1	1.67	1.78
Comm/Ind: Lo Val	150,000	150,000	0.0	4,095	4,231	137	3.3	2.73	2.82
Comm/Ind: Med Val	300,000	300,000	0.0	9,440	9,759	319	3.4	3.15	3.25
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,387	35,556	1,169	3.4	3.44	3.56

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	17,994,892	17,994,892	0	0.0	202,642	211,306	8,664	4.3	1.13	1.17
Res NonHmstd	2,191,821	2,191,821	0	0.0	26,692	27,907	1,215	4.6	1.22	1.27
Apartments	579,924	579,924	0	0.0	8,849	9,277	428	4.8	1.53	1.60
Low-inc Apts	105,036	105,036	0	0.0	964	1,015	52	5.4	0.92	0.97
Seasonal Rec	144,547	144,547	0	0.0	1,546	1,606	60	3.9	1.07	1.11
Com/Ind Lo Tier	302,609	302,609	0	0.0	8,151	8,224	73	0.9	2.69	2.72
Com/Ind Hi Tier	2,632,748	2,632,748	0	0.0	93,716	94,539	823	0.9	3.56	3.59
Publ U: Elec Gen	154,507	154,507	0	0.0	3,827	3,911	84	2.2	2.48	2.53
Publ U: Other	243,032	243,032	0	0.0	8,652	8,728	76	0.9	3.56	3.59
Ag Hmstd: House	133,364	133,364	0	0.0	1,272	1,332	59	4.7	0.95	1.00
Ag Hmstd: Land	219,326	219,326	0	0.0	751	795	44	5.9	0.34	0.36
Ag NonHmstd	435,743	435,743	0	0.0	3,944	4,139	195	5.0	0.91	0.95
Misc Properties	37,324	37,324	0	0.0	504	527	23	4.6	1.35	1.41
Total	25,174,873	25,174,873	0	0.0	361,509	373,306	11,797	3.3	1.44	1.48

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	287,153	275,747	-11,406	-4.0	County	30.62	32.70	0.236	0.236
(-) TIF Tax Capacity	7,912	7,912	0	0.0	City/Town	33.65	34.86	0.695	0.695
(-) FD Contrib Tax Cap	24,319	24,319	0	0.0	School District	28.13	29.46	18.894	18.894
(=) Taxable Tax Capacity	254,923	243,517	-11,406	-4.5	Special District	5.69	6.10	0.000	0.000
FD Distrib Tax Cap	29,425	29,425	0	0.0	Total	98.09	103.12	19.825	19.825

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	174,000	174,000	0.0	1,836	1,917	81	4.4	1.06	1.10
Res Hmstd: Avg Val	260,900	260,900	0.0	2,939	3,066	127	4.3	1.13	1.18
Res Hmstd: Hi Val	347,800	347,800	0.0	4,042	4,215	173	4.3	1.16	1.21
Res Hmstd: Ex-Hi Val	521,800	521,800	0.0	6,206	6,471	265	4.3	1.19	1.24
Apartment	300,000	300,000	0.0	4,273	4,462	188	4.4	1.42	1.49
Comm/Ind: Lo Val	150,000	150,000	0.0	3,653	3,718	65	1.8	2.44	2.48
Comm/Ind: Med Val	300,000	300,000	0.0	8,424	8,577	153	1.8	2.81	2.86
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,689	31,249	560	1.8	3.07	3.12

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	25,677,680	25,677,680	0	0.0	310,461	322,990	12,529	4.0	1.21	1.26
Res NonHmstd	2,129,438	2,129,438	0	0.0	28,623	29,994	1,372	4.8	1.34	1.41
Apartments	1,617,555	1,617,555	0	0.0	24,751	26,014	1,263	5.1	1.53	1.61
Low-inc Apts	126,805	126,805	0	0.0	1,273	1,337	64	5.1	1.00	1.05
Seasonal Rec	26,073	26,073	0	0.0	338	352	14	4.2	1.30	1.35
Com/Ind Lo Tier	522,554	522,554	0	0.0	14,539	14,691	152	1.0	2.78	2.81
Com/Ind Hi Tier	5,448,230	5,448,230	0	0.0	196,130	197,654	1,524	0.8	3.60	3.63
Publ U: Elec Gen	79,987	79,987	0	0.0	2,098	2,151	53	2.5	2.62	2.69
Publ U: Other	539,024	539,024	0	0.0	19,630	19,793	163	0.8	3.64	3.67
Ag Hmstd: House	211,577	211,577	0	0.0	2,171	2,273	101	4.7	1.03	1.07
Ag Hmstd: Land	649,981	649,981	0	0.0	3,096	3,254	158	5.1	0.48	0.50
Ag NonHmstd	332,439	332,439	0	0.0	3,178	3,338	160	5.0	0.96	1.00
Misc Properties	135,301	135,301	0	0.0	2,250	2,365	115	5.1	1.66	1.75
Total	37,496,643	37,496,643	0	0.0	608,537	626,205	17,668	2.9	1.62	1.67

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	441,733	421,490	-20,243	-4.6	County	29.74	31.77	0.548	0.548
(-) TIF Tax Capacity	14,659	14,659	0	0.0	City/Town	40.28	41.86	1.017	1.017
(-) FD Contrib Tax Cap	50,137	50,137	0	0.0	School District	28.88	30.49	21.683	21.683
(=) Taxable Tax Capacity	<u>376,937</u>	<u>356,694</u>	<u>-20,243</u>	<u>-5.4</u>	Special District	<u>5.20</u>	<u>5.61</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	54,464	54,464	0	0.0	Total	104.11	109.73	23.248	23.248

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	152,200	152,200	0.0	1,703	1,766	63	3.7	1.12	1.16
Res Hmstd: Avg Val	228,200	228,200	0.0	2,739	2,851	112	4.1	1.20	1.25
Res Hmstd: Hi Val	304,100	304,100	0.0	3,774	3,936	161	4.3	1.24	1.29
Res Hmstd: Ex-Hi Val	456,300	456,300	0.0	5,811	6,068	257	4.4	1.27	1.33
Apartment	300,000	300,000	0.0	4,602	4,812	211	4.6	1.53	1.60
Comm/Ind: Lo Val	150,000	150,000	0.0	3,839	3,918	79	2.1	2.56	2.61
Comm/Ind: Med Val	300,000	300,000	0.0	8,843	9,027	184	2.1	2.95	3.01
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,190	32,865	675	2.1	3.22	3.29

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	16,469,532	16,469,532	0	0.0	214,306	221,641	7,335	3.4	1.30	1.35
Res NonHmstd	2,070,817	2,070,817	0	0.0	29,630	30,940	1,310	4.4	1.43	1.49
Apartments	394,691	394,691	0	0.0	6,568	6,892	323	4.9	1.66	1.75
Low-inc Apts	110,176	110,176	0	0.0	1,159	1,221	62	5.3	1.05	1.11
Seasonal Rec	78,944	78,944	0	0.0	1,057	1,097	40	3.8	1.34	1.39
Com/Ind Lo Tier	362,324	362,324	0	0.0	10,417	10,545	129	1.2	2.87	2.91
Com/Ind Hi Tier	2,333,424	2,333,424	0	0.0	87,332	88,122	791	0.9	3.74	3.78
Publ U: Elec Gen	19,113	19,113	0	0.0	484	496	12	2.4	2.53	2.59
Publ U: Other	202,970	202,970	0	0.0	7,412	7,463	51	0.7	3.65	3.68
Ag Hmstd: House	362,752	362,752	0	0.0	3,656	3,823	166	4.6	1.01	1.05
Ag Hmstd: Land	921,718	921,718	0	0.0	4,153	4,381	228	5.5	0.45	0.48
Ag NonHmstd	483,882	483,882	0	0.0	4,964	5,224	260	5.2	1.03	1.08
Misc Properties	24,861	24,861	0	0.0	409	433	24	5.9	1.65	1.74
Total	23,835,203	23,835,203	0	0.0	371,547	382,278	10,731	2.9	1.56	1.60

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	265,550	255,859	-9,691	-3.6	County	39.04	41.53	0.000	0.000
(-) TIF Tax Capacity	6,999	6,999	0	0.0	City/Town	33.82	35.05	1.081	1.081
(-) FD Contrib Tax Cap	22,091	22,091	0	0.0	School District	34.45	35.96	19.910	19.910
(=) Taxable Tax Capacity	<u>236,461</u>	<u>226,770</u>	<u>-9,691</u>	<u>-4.1</u>	Special District	<u>5.47</u>	<u>5.80</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	26,226	26,226	0	0.0	Total	112.78	118.34	20.990	20.990

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	180,200	180,200	0.0	2,200	2,262	62	2.8	1.22	1.26
Res Hmstd: Avg Val	270,200	270,200	0.0	3,485	3,612	127	3.6	1.29	1.34
Res Hmstd: Hi Val	360,200	360,200	0.0	4,770	4,962	191	4.0	1.32	1.38
Res Hmstd: Ex-Hi Val	540,500	540,500	0.0	7,344	7,651	306	4.2	1.36	1.42
Apartment	300,000	300,000	0.0	4,859	5,067	208	4.3	1.62	1.69
Comm/Ind: Lo Val	150,000	150,000	0.0	4,001	4,078	77	1.9	2.67	2.72
Comm/Ind: Med Val	300,000	300,000	0.0	9,230	9,411	181	2.0	3.08	3.14
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,633	34,296	663	2.0	3.36	3.43

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	16,056,430	16,056,430	0	0.0	239,621	247,142	7,521	3.1	1.49	1.54
Res NonHmstd	1,541,848	1,541,848	0	0.0	25,755	27,275	1,520	5.9	1.67	1.77
Apartments	907,391	907,391	0	0.0	18,451	19,804	1,352	7.3	2.03	2.18
Low-inc Apts	134,650	134,650	0	0.0	1,685	1,795	110	6.6	1.25	1.33
Seasonal Rec	7,739	7,739	0	0.0	141	146	5	3.9	1.82	1.89
Com/Ind Lo Tier	337,398	337,398	0	0.0	10,459	10,664	205	2.0	3.10	3.16
Com/Ind Hi Tier	3,975,305	3,975,305	0	0.0	159,952	162,735	2,783	1.7	4.02	4.09
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	223,560	223,560	0	0.0	8,892	9,027	135	1.5	3.98	4.04
Ag Hmstd: House	62,250	62,250	0	0.0	881	902	21	2.3	1.42	1.45
Ag Hmstd: Land	113,269	113,269	0	0.0	678	711	32	4.7	0.60	0.63
Ag NonHmstd	214,824	214,824	0	0.0	2,823	2,969	147	5.2	1.31	1.38
Misc Properties	23,423	23,423	0	0.0	485	513	27	5.6	2.07	2.19
Total	23,598,087	23,598,087	0	0.0	469,823	483,682	13,860	2.9	1.99	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	282,299	267,000	-15,299	-5.4	County	46.51	49.03	0.000	0.000
(-) TIF Tax Capacity	20,527	20,527	0	0.0	City/Town	45.85	49.45	1.117	1.117
(-) FD Contrib Tax Cap	34,763	34,763	0	0.0	School District	30.23	32.27	24.807	24.807
(=) Taxable Tax Capacity	<u>227,009</u>	<u>211,710</u>	<u>-15,299</u>	<u>-6.7</u>	Special District	<u>10.57</u>	<u>11.24</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	43,383	43,383	0	0.0	Total	133.16	141.99	25.925	25.925

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	139,100	139,100	0.0	1,966	1,985	19	1.0	1.41	1.43
Res Hmstd: Avg Val	208,600	208,600	0.0	3,134	3,240	107	3.4	1.50	1.55
Res Hmstd: Hi Val	278,000	278,000	0.0	4,300	4,494	194	4.5	1.55	1.62
Res Hmstd: Ex-Hi Val	417,100	417,100	0.0	6,635	7,004	368	5.5	1.59	1.68
Apartment	300,000	300,000	0.0	5,771	6,102	331	5.7	1.92	2.03
Comm/Ind: Lo Val	150,000	150,000	0.0	4,533	4,684	151	3.3	3.02	3.12
Comm/Ind: Med Val	300,000	300,000	0.0	10,448	10,800	352	3.4	3.48	3.60
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,050	39,342	1,292	3.4	3.81	3.93

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	19,637,467	19,637,467	0	0.0	273,085	280,263	7,178	2.6	1.39	1.43
Res NonHmstd	2,079,455	2,079,455	0	0.0	30,842	32,036	1,194	3.9	1.48	1.54
Apartments	2,004,801	2,004,801	0	0.0	35,516	37,055	1,539	4.3	1.77	1.85
Low-inc Apts	157,718	157,718	0	0.0	1,733	1,805	72	4.2	1.10	1.14
Seasonal Rec	3,290	3,290	0	0.0	43	44	1	3.3	1.30	1.34
Com/Ind Lo Tier	375,752	375,752	0	0.0	11,100	11,195	94	0.8	2.95	2.98
Com/Ind Hi Tier	7,402,215	7,402,215	0	0.0	283,764	285,927	2,162	0.8	3.83	3.86
Publ U: Elec Gen	204	204	0	0.0	6	6	0	2.4	3.02	3.09
Publ U: Other	174,651	174,651	0	0.0	6,720	6,773	52	0.8	3.85	3.88
Ag Hmstd: House	151	151	0	0.0	2	2	0	0.9	1.26	1.27
Ag Hmstd: Land	59	59	0	0.0	0	0	0	8.9	0.31	0.34
Ag NonHmstd	189	189	0	0.0	2	2	0	4.5	1.22	1.27
Misc Properties	7,878	7,878	0	0.0	163	171	8	5.0	2.07	2.17
Total	31,843,830	31,843,830	0	0.0	642,977	655,278	12,301	1.9	2.02	2.06

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	405,815	394,419	-11,396	-2.8	County	46.51	49.03	0.000	0.000
(-) TIF Tax Capacity	28,216	28,216	0	0.0	City/Town	39.48	40.57	0.194	0.194
(-) FD Contrib Tax Cap	58,793	58,793	0	0.0	School District	24.80	25.76	19.879	19.879
(=) Taxable Tax Capacity	<u>318,806</u>	<u>307,410</u>	<u>-11,396</u>	<u>-3.6</u>	Special District	<u>11.89</u>	<u>12.64</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	27,066	27,066	0	0.0	Total	122.67	127.99	20.073	20.073

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	179,500	179,500	0.0	2,351	2,388	36	1.6	1.31	1.33
Res Hmstd: Avg Val	269,200	269,200	0.0	3,713	3,819	107	2.9	1.38	1.42
Res Hmstd: Hi Val	358,800	358,800	0.0	5,072	5,249	177	3.5	1.41	1.46
Res Hmstd: Ex-Hi Val	538,300	538,300	0.0	7,801	8,093	291	3.7	1.45	1.50
Apartment	300,000	300,000	0.0	5,202	5,402	199	3.8	1.73	1.80
Comm/Ind: Lo Val	150,000	150,000	0.0	4,209	4,282	72	1.7	2.81	2.85
Comm/Ind: Med Val	300,000	300,000	0.0	9,722	9,890	168	1.7	3.24	3.3
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,446	36,062	616	1.7	3.54	3.61

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	26,354,951	26,354,951	0	0.0	352,180	362,060	9,880	2.8	1.34	1.37
Res NonHmstd	3,830,891	3,830,891	0	0.0	53,441	55,092	1,652	3.1	1.39	1.44
Apartments	1,497,517	1,497,517	0	0.0	24,954	25,810	856	3.4	1.67	1.72
Low-inc Apts	113,506	113,506	0	0.0	1,168	1,205	38	3.2	1.03	1.06
Seasonal Rec	135,133	135,133	0	0.0	1,790	1,845	55	3.1	1.32	1.37
Com/Ind Lo Tier	354,481	354,481	0	0.0	10,094	10,128	34	0.3	2.85	2.86
Com/Ind Hi Tier	6,011,435	6,011,435	0	0.0	224,976	225,626	650	0.3	3.74	3.75
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	213,491	213,491	0	0.0	7,910	7,931	21	0.3	3.70	3.71
Ag Hmstd: House	62,614	62,614	0	0.0	782	802	19	2.5	1.25	1.28
Ag Hmstd: Land	116,896	116,896	0	0.0	772	801	28	3.7	0.66	0.68
Ag NonHmstd	183,685	183,685	0	0.0	1,927	1,992	65	3.4	1.05	1.08
Misc Properties	18,302	18,302	0	0.0	342	353	11	3.1	1.87	1.93
Total	38,892,902	38,892,902	0	0.0	680,336	693,644	13,308	2.0	1.75	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	470,593	463,072	-7,521	-1.6	County	46.51	49.03	0.000	0.000
(-) TIF Tax Capacity	8,400	8,400	0	0.0	City/Town	28.87	29.20	1.031	1.031
(-) FD Contrib Tax Cap	50,252	50,252	0	0.0	School District	25.67	26.25	19.452	19.452
(=) Taxable Tax Capacity	<u>411,941</u>	<u>404,420</u>	<u>-7,521</u>	<u>-1.8</u>	Special District	<u>11.06</u>	<u>11.73</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	21,269	21,269	0	0.0	Total	112.11	116.20	20.483	20.483

**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	246,400	246,400	0.0	3,116	3,193	76	2.4	1.26	1.3
Res Hmstd: Avg Val	369,400	369,400	0.0	4,858	5,003	145	3.0	1.32	1.35
Res Hmstd: Hi Val	492,500	492,500	0.0	6,530	6,732	201	3.1	1.33	1.37
Res Hmstd: Ex-Hi Val	738,900	738,900	0.0	10,467	10,793	326	3.1	1.42	1.46
Apartment	300,000	300,000	0.0	4,819	4,972	153	3.2	1.61	1.66
Comm/Ind: Lo Val	150,000	150,000	0.0	3,978	4,022	44	1.1	2.65	2.68
Comm/Ind: Med Val	300,000	300,000	0.0	9,180	9,283	103	1.1	3.06	3.09
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,454	33,833	379	1.1	3.35	3.38

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	14,427,318	14,427,318	0	0.0	194,623	201,015	6,392	3.3	1.35	1.39
Res NonHmstd	1,364,459	1,364,459	0	0.0	20,087	21,037	950	4.7	1.47	1.54
Apartments	1,200,266	1,200,266	0	0.0	21,026	22,091	1,065	5.1	1.75	1.84
Low-inc Apts	232,246	232,246	0	0.0	2,576	2,708	132	5.1	1.11	1.17
Seasonal Rec	12,565	12,565	0	0.0	177	184	8	4.3	1.41	1.47
Com/Ind Lo Tier	342,544	342,544	0	0.0	10,022	10,138	116	1.2	2.93	2.96
Com/Ind Hi Tier	4,643,804	4,643,804	0	0.0	178,202	180,100	1,897	1.1	3.84	3.88
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	221,261	221,261	0	0.0	8,475	8,567	92	1.1	3.83	3.87
Ag Hmstd: House	939	939	0	0.0	13	13	0	3.4	1.39	1.44
Ag Hmstd: Land	261	261	0	0.0	1	1	0	11.0	0.27	0.30
Ag NonHmstd	15,850	15,850	0	0.0	170	179	8	4.9	1.08	1.13
Misc Properties	93,198	93,198	0	0.0	1,714	1,803	89	5.2	1.84	1.93
Total	22,554,712	22,554,712	0	0.0	437,086	447,836	10,750	2.5	1.94	1.99

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	280,429	268,896	-11,534	-4.1	County	57.37	61.19	0.000	0.000
(-) TIF Tax Capacity	17,592	17,592	0	0.0	City/Town	29.95	31.51	1.019	1.019
(-) FD Contrib Tax Cap	37,264	37,264	0	0.0	School District	24.03	25.34	20.907	20.907
(=) Taxable Tax Capacity	<u>225,573</u>	<u>214,039</u>	<u>-11,534</u>	<u>-5.1</u>	Special District	<u>9.10</u>	<u>8.89</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	30,951	30,951	0	0.0	Total	120.46	126.93	21.926	21.926

**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	154,200	154,200	0.0	1,962	1,999	37	1.9	1.27	1.3
Res Hmstd: Avg Val	231,100	231,100	0.0	3,126	3,231	105	3.4	1.35	1.4
Res Hmstd: Hi Val	308,100	308,100	0.0	4,292	4,465	174	4.0	1.39	1.45
Res Hmstd: Ex-Hi Val	462,300	462,300	0.0	6,582	6,881	299	4.5	1.42	1.49
Apartment	300,000	300,000	0.0	5,175	5,418	243	4.7	1.72	1.81
Comm/Ind: Lo Val	150,000	150,000	0.0	4,187	4,285	98	2.3	2.79	2.86
Comm/Ind: Med Val	300,000	300,000	0.0	9,661	9,890	229	2.4	3.22	3.3
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,205	36,043	838	2.4	3.52	3.60

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	17,728,558	17,728,558	0	0.0	296,814	321,231	24,417	8.2	1.67	1.81
Res NonHmstd	4,983,585	4,983,585	0	0.0	92,565	102,787	10,221	11.0	1.86	2.06
Apartments	2,895,351	2,895,351	0	0.0	61,015	67,859	6,843	11.2	2.11	2.34
Low-inc Apts	352,897	352,897	0	0.0	4,577	5,077	500	10.9	1.30	1.44
Seasonal Rec	14,782	14,782	0	0.0	310	345	35	11.2	2.10	2.34
Com/Ind Lo Tier	651,017	651,017	0	0.0	20,850	21,854	1,004	4.8	3.20	3.36
Com/Ind Hi Tier	6,778,567	6,778,567	0	0.0	284,555	298,490	13,935	4.9	4.20	4.40
Publ U: Elec Gen	121,563	121,563	0	0.0	3,862	4,164	301	7.8	3.18	3.43
Publ U: Other	286,772	286,772	0	0.0	12,037	12,626	589	4.9	4.20	4.40
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHmstd	1,479	1,479	0	0.0	22	25	3	12.5	1.51	1.70
Misc Properties	53,919	53,919	0	0.0	1,145	1,279	134	11.7	2.12	2.37
Total	33,868,491	33,868,491	0	0.0	777,754	835,738	57,984	7.5	2.30	2.47

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	427,386	413,513	-13,873	-3.2	County	45.78	48.31	0.000	0.000
(-) TIF Tax Capacity	42,358	42,358	0	0.0	City/Town	71.48	86.04	2.756	2.756
(-) FD Contrib Tax Cap	52,873	52,873	0	0.0	School District	25.67	26.86	18.959	18.959
(=) Taxable Tax Capacity	<u>332,156</u>	<u>318,283</u>	<u>-13,873</u>	<u>-4.2</u>	Special District	<u>8.29</u>	<u>8.92</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	53,316	53,316	0	0.0	Total	151.22	170.13	21.714	21.714

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	155,000	155,000	0.0	2,448	2,577	130	5.3	1.58	1.66
Res Hmstd: Avg Val	232,400	232,400	0.0	3,856	4,181	325	8.4	1.66	1.8
Res Hmstd: Hi Val	309,800	309,800	0.0	5,264	5,784	520	9.9	1.7	1.87
Res Hmstd: Ex-Hi Val	464,800	464,800	0.0	8,038	8,917	879	10.9	1.73	1.92
Apartment	300,000	300,000	0.0	6,322	7,031	709	11.2	2.11	2.34
Comm/Ind: Lo Val	150,000	150,000	0.0	4,876	5,254	378	7.7	3.25	3.50
Comm/Ind: Med Val	300,000	300,000	0.0	11,270	12,151	882	7.8	3.76	4.05
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,105	44,337	3,232	7.9	4.11	4.43

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	11,041,496	11,041,496	0	0.0	160,728	176,661	15,933	9.9	1.46	1.60
Res NonHmstd	2,006,757	2,006,757	0	0.0	33,380	37,887	4,507	13.5	1.66	1.89
Apartments	1,924,006	1,924,006	0	0.0	36,646	41,656	5,011	13.7	1.90	2.17
Low-inc Apts	345,016	345,016	0	0.0	4,021	4,560	539	13.4	1.17	1.32
Seasonal Rec	455	455	0	0.0	7	8	1	13.3	1.56	1.77
Com/Ind Lo Tier	421,812	421,812	0	0.0	12,776	13,518	742	5.8	3.03	3.20
Com/Ind Hi Tier	3,446,128	3,446,128	0	0.0	137,439	145,523	8,084	5.9	3.99	4.22
Publ U: Elec Gen	885	885	0	0.0	26	29	2	9.3	2.97	3.24
Publ U: Other	229,495	229,495	0	0.0	9,149	9,687	538	5.9	3.99	4.22
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHmstd	744	744	0	0.0	10	12	2	14.8	1.40	1.61
Misc Properties	6,329	6,329	0	0.0	118	134	17	14.1	1.86	2.12
Total	19,423,123	19,423,123	0	0.0	394,299	429,676	35,377	9.0	2.03	2.21

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	239,513	227,525	-11,988	-5.0	County	53.07	56.67	0.000	0.000
(-) TIF Tax Capacity	22,670	22,670	0	0.0	City/Town	40.77	55.58	0.000	0.000
(-) FD Contrib Tax Cap	26,786	26,786	0	0.0	School District	35.19	37.66	15.079	15.079
(=) Taxable Tax Capacity	<u>190,056</u>	<u>178,068</u>	<u>-11,988</u>	<u>-6.3</u>	Special District	<u>11.28</u>	<u>11.24</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	51,913	51,913	0	0.0	Total	140.31	161.14	15.079	15.079

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	132,200	132,200	0.0	1,801	1,921	120	6.7	1.36	1.45
Res Hmstd: Avg Val	198,200	198,200	0.0	2,886	3,180	294	10.2	1.46	1.60
Res Hmstd: Hi Val	264,200	264,200	0.0	3,971	4,439	468	11.8	1.50	1.68
Res Hmstd: Ex-Hi Val	396,300	396,300	0.0	6,142	6,958	816	13.3	1.55	1.76
Apartment	300,000	300,000	0.0	5,714	6,495	781	13.7	1.90	2.17
Comm/Ind: Lo Val	150,000	150,000	0.0	4,531	4,953	421	9.3	3.02	3.30
Comm/Ind: Med Val	300,000	300,000	0.0	10,498	11,481	983	9.4	3.5	3.83
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,342	41,945	3,603	9.4	3.83	4.19

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
179.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	26,243	118	37
180.1	Ag Hmstd HGA: <76K: Exist	1.000	5,976,498	59,765	44,107
180.2	Ag Hmstd HGA: <76K: New	1.000	15,661	157	110
181.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	4,748,130	47,481	50,792
181.2	Ag Hmstd HGA: 76K-414K: New	1.000	31,882	319	336
182.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	31,806	318	342
182.2	Ag Hmstd HGA: 414K-500K: New	1.000	712	7	8
183.1	Ag Hmstd HGA: >500K: Exist	1.250	47,176	590	642
183.2	Ag Hmstd HGA: >500K: New	1.250	711	9	9
184.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	813	4	1
185.1	Ag Hmstd 2a l & b: <115K: Exist	0.500	9,106,749	45,534	11,353
185.2	Ag Hmstd 2a l & b: <115K: New	0.500	11,738	59	18
186.1	Ag Hmstd 2a l & b: 115K-345K: Exist	0.500	11,954,506	59,773	54,242
186.2	Ag Hmstd 2a l & b: 115K-345K: New	0.500	14,708	74	72
187.1	Ag Hmstd 2a l & b: 345K-1.14M: Exist	0.500	20,075,460	100,377	75,538
187.2	Ag Hmstd 2a l & b: 345K-1.14M: New	0.500	57,235	286	216
188.1	Ag Hmstd 2a l & b: >1.14M: Exist	1.000	11,126,849	111,268	80,021
188.2	Ag Hmstd 2a l & b: >1.14M: New	1.000	21,242	212	165
189.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	173	1	0
190.1	Ag Hmstd 2b l & b: <115K: Exist	0.500	950,242	4,751	1,447
190.2	Ag Hmstd 2b l & b: <115K: New	0.500	3,223	16	5
191.1	Ag Hmstd 2b l & b: 115K-345K: Exist	0.500	1,247,158	6,236	6,038
191.2	Ag Hmstd 2b l & b: 115K-345K: New	0.500	5,295	26	25
192.1	Ag Hmstd 2b l & b: 345K-1.14M: Exist	0.500	838,879	4,194	3,562
192.2	Ag Hmstd 2b l & b: 345K-1.14M: New	0.500	4,071	20	17
193.1	Ag Hmstd 2b l & b: >1.14M: Exist	1.000	194,560	1,946	1,687
193.2	Ag Hmstd 2b l & b: >1.14M: New	1.000	2,226	22	18
197.1	Ag 2a Non-homestead: Exist	1.000	25,585,711	255,857	194,727
197.2	Ag 2a Non-homestead: New	1.000	42,980	430	324
198.1	Ag 2b Non-homestead: Exist	1.000	8,391,448	83,914	71,432
198.2	Ag 2b Non-homestead: New	1.000	2,691	27	23
199.1	Migrant Housing <500K: Exist	1.000	946	9	11
202.1	Managed forest land (2c)	0.650	311,378	2,024	1,744
203.1	Private Airport (2d)	1.000	814	8	8
209.1	Res 1b Homestead: <50K: Exist	0.450	471,965	2,124	2,210
210.1	Res Homestead: <76K: Exist	1.000	104,802,120	1,048,021	1,162,930
210.2	Res Homestead: <76K: New	1.000	159,065	1,591	1,560
211.1	Res Homestead: 76K-414K: Exist	1.000	164,193,946	1,641,939	2,192,663
211.2	Res Homestead: 76K-414K: New	1.000	974,579	9,746	12,769
212.1	Res Homestead: 414K-500K: Exist	1.000	2,849,830	28,498	33,505
212.2	Res Homestead: 414K-500K: New	1.000	59,370	594	707

House Research Dept.

Simulation No. 11E1 Baseline: Projected Pay 2012: Current law

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(all figures in \$000s)

Item ID	Description	Rate	Current Law	HF 42	Change
213.1	Res Homestead: > 500K: Exist	1.250	10,814,731	135,184	166,450
213.2	Res Homestead: > 500K: New	1.250	154,258	1,928	2,271
215.1	Res NonHmstd 1 unit: <76K: Exist	1.000	13,103,332	131,033	181,556
215.2	Res NonHmstd 1 unit: <76K: New	1.000	73,734	737	946
216.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	14,351,962	143,520	196,242
216.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	249,432	2,494	3,253
217.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,118,247	26,478	33,178
217.2	Res NonHmstd 1 unit: >500K: New	1.250	58,481	731	871
219.1	Res NonHmstd 2-3 units: Exist	1.250	8,267,626	103,345	140,561
219.2	Res NonHmstd 2-3 units: New	1.250	115,309	1,441	1,810
222.1	Regular apartments (4a): Exist	1.250	17,583,656	219,796	315,626
222.2	Regular apartments (4a): New	1.250	174,741	2,184	3,154
223.1	Low-income housing (4d): Exist	0.750	2,777,069	20,828	31,021
223.2	Low-income housing (4d): New	0.750	29,054	218	322
224.1	Student housing: Exist	1.000	24,769	248	368
224.2	Student housing: New	1.000	310	3	5
225.1	Manuf home park land: Exist	1.250	607,468	7,593	10,207
227.1	Non-comm SeasRec: <76K: Exist	1.000	9,479,369	94,794	79,898
227.2	Non-comm SeasRec: <76K: New	1.000	42,984	430	375
228.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	13,915,223	139,152	128,330
228.2	Non-Comm SeasRec: 76K-500K: New	1.000	120,524	1,205	1,141
229.1	Non-comm SeasRec: >500K: Exist	1.250	1,393,003	17,413	14,819
229.2	Non-comm SeasRec: >500K: New	1.250	39,024	488	417
231.1	Comm SeasRec 1c: <600K: Exist	0.500	405,754	2,029	1,747
231.2	Comm SeasRec 1c: <600K: New	0.500	919	5	4
232.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	200,308	2,003	1,591
232.2	Com SeasRec 1c: 600K-2.3M: New	1.000	895	9	7
233.1	Com SeasRec 1c: >2.3M: Exist	1.250	23,439	293	250
233.2	Com SeasRec 1c: >2.3M: New	1.250	323	4	3
234.1	Com SeasRec 4c: <500K: Exist	1.000	208,179	2,082	2,361
234.2	Com SeasRec 4c: <500K: New	1.000	1,936	19	22
235.1	Com SeasRec 4c: >500K: Exist	1.250	149,659	1,871	1,849
235.2	Com SeasRec 4c: >500K: New	1.250	2,767	35	34
236.1	Bed & Breakfast: Exist	1.250	23,057	288	330
237.1	Qualifying golf courses	1.250	252,491	3,156	3,550
238.1	Metro Non-profit Indoor Rec	1.250	14,556	182	307
239.1	Non-profit/Comm Serv - NonRev: Exist	1.500	36,027	540	734
240.1	Non-profit/Comm Serv - donation: Exist	1.500	72,174	1,083	1,678
241.1	Seasonal Restaurant on Lake: Exist	1.250	18,238	228	196
242.1	Qualifying Marina <500K: Exist	1.000	10,766	108	133
243.1	Qualifying Marina >500K: Exist	1.250	20,218	253	300
245.1	Commercial: <150K: Exist	1.500	8,612,730	129,191	241,522
246.1	Commercial: >150K: Exist	2.000	45,477,311	909,546	1,717,105
247.1	Comm'l border city: <150K: Exist	1.500	855	13	22

House Research Dept.

Simulation No. 11E1 Baseline: Projected Pay 2012: Current law

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(all figures in \$000s)

248.1	Comm'l border city: >150K: Exist	2.000	12,831	257	297
256.1	Industrial: <150K: Exist	1.500	1,312,735	19,691	37,881
256.2	Industrial: <150K: New	1.500	2,452	37	70
257.1	Industrial: >150K: Exist	2.000	13,901,791	278,036	527,688
257.2	Industrial: >150K: New	2.000	45,413	908	1,655
259.1	Ind'l border city: >150K: Exist	2.000	4,282	86	98
267.1	Publ Util: land & bldgs <150K	1.500	73,626	1,104	1,867
268.1	Publ Util: land & bldgs >150K	2.000	967,010	19,340	33,990
269.1	Publ Util: Electric Generat Mach	2.000	1,671,662	33,433	41,339
270.1	Publ Util: machinery (non-generat)	2.000	1,430,188	28,604	45,488
272.1	Railroad <150K	1.500	164,135	2,462	4,864
273.1	Railroad >150K	2.000	790,705	15,814	27,110
275.1	Non-comm aircraft hangars	1.500	4,121	62	79
276.1	Mineral	2.000	2,202	44	90
277.1	Misc class 5	2.000	2,327	47	62
283.1	Personal: 3f	1.000	12,421	124	125
284.1	Non-comm aircraft hangars	1.500	82,447	1,237	1,531
285.1	Pers: It31 tools&mach excl elec gen	2.000	211,051	4,221	6,587
286.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	15,946	159	206
287.1	Pers: It32 struct/leased land-NCSRR<76	1.000	50,460	505	460
288.1	Pers: It32 NCSRR: 76K-500K	1.000	5,282	53	41
290.1	Pers: It32 struct/leased land-C/I	2.000	22,833	457	754
291.1	Pers: Item 33 ag real estate	1.000	34,557	346	352
293.1	Pers: It41 struct/leased land - C/I	2.000	464,039	9,281	13,137
298.1	Pers: Item 41 Border EZ	2.000	29	1	1
299.1	Pers: Item 42 non-EZ struct/RR land	2.000	34,142	683	1,300
301.1	Pers: It43 leased real estate - non C/I	1.500	24,803	372	616
302.1	Pers: Item 43 leased real estate - C/I	2.000	494,560	9,891	13,567
303.1	Pers: Item 44 electric util trans lines	2.000	1,852,417	37,048	65,829
304.1	Pers: Item 44 electric util distri lines	2.000	268,963	5,379	9,787
305.1	Pers: Item 45 syst/gas utils	2.000	2,621,913	52,438	85,028
306.1	Pers: Item 46 syst/water utils	2.000	71	1	2
307.1	Pers: Item 48 misc	2.000	15,645	313	386
State Total			551,964,758	6,144,959	8,214,276

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
179.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	26,243	118	132
180.1	Ag Hmstd HGA: <76K: Exist	0.600	5,976,498	35,859	44,726
180.2	Ag Hmstd HGA: <76K: New	0.600	15,661	94	114
181.1	Ag Hmstd HGA: 76K-414K: Exist	1.090	4,748,130	51,755	57,265
181.2	Ag Hmstd HGA: 76K-414K: New	1.090	31,882	348	377
182.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	31,806	318	357
182.2	Ag Hmstd HGA: 414K-500K: New	1.000	712	7	9
183.1	Ag Hmstd HGA: >500K: Exist	1.250	47,176	590	670
183.2	Ag Hmstd HGA: >500K: New	1.250	711	9	9
184.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	813	4	1
185.1	Ag Hmstd 2a l & b: <115K: Exist	0.500	9,106,749	45,534	13,550
185.2	Ag Hmstd 2a l & b: <115K: New	0.500	11,738	59	21
186.1	Ag Hmstd 2a l & b: 115K-345K: Exist	0.500	11,954,506	59,773	56,760
186.2	Ag Hmstd 2a l & b: 115K-345K: New	0.500	14,708	74	76
187.1	Ag Hmstd 2a l & b: 345K-1.14M: Exist	0.500	20,075,460	100,377	79,043
187.2	Ag Hmstd 2a l & b: 345K-1.14M: New	0.500	57,235	286	226
188.1	Ag Hmstd 2a l & b: >1.14M: Exist	1.000	11,126,849	111,268	83,443
188.2	Ag Hmstd 2a l & b: >1.14M: New	1.000	21,242	212	173
189.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	173	1	0
190.1	Ag Hmstd 2b l & b: <115K: Exist	0.500	950,242	4,751	1,719
190.2	Ag Hmstd 2b l & b: <115K: New	0.500	3,223	16	6
191.1	Ag Hmstd 2b l & b: 115K-345K: Exist	0.500	1,247,158	6,236	6,380
191.2	Ag Hmstd 2b l & b: 115K-345K: New	0.500	5,295	26	27
192.1	Ag Hmstd 2b l & b: 345K-1.14M: Exist	0.500	838,879	4,194	3,767
192.2	Ag Hmstd 2b l & b: 345K-1.14M: New	0.500	4,071	20	18
193.1	Ag Hmstd 2b l & b: >1.14M: Exist	1.000	194,560	1,946	1,772
193.2	Ag Hmstd 2b l & b: >1.14M: New	1.000	2,226	22	19
197.1	Ag 2a Non-homestead: Exist	1.000	25,585,711	255,857	203,788
197.2	Ag 2a Non-homestead: New	1.000	42,980	430	339
198.1	Ag 2b Non-homestead: Exist	1.000	8,391,448	83,914	75,923
198.2	Ag 2b Non-homestead: New	1.000	2,691	27	24
199.1	Migrant Housing <500K: Exist	1.000	946	9	12
202.1	Managed forest land (2c)	0.650	311,378	2,024	1,851
203.1	Private Airport (2d)	1.000	814	8	8
209.1	Res 1b Homestead: <50K: Exist	0.450	471,965	2,124	3,054
210.1	Res Homestead: <76K: Exist	0.600	104,802,120	628,813	1,003,792
210.2	Res Homestead: <76K: New	0.600	159,065	954	1,423
211.1	Res Homestead: 76K-414K: Exist	1.090	164,193,946	1,789,714	2,508,885
211.2	Res Homestead: 76K-414K: New	1.090	974,579	10,623	14,630
212.1	Res Homestead: 414K-500K: Exist	1.000	2,849,830	28,498	35,301

House Research Dept.

Simulation No. 11E1 Baseline: Projected Pay 2012: Current law

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(all figures in \$000s)

Item ID	Description	Units	Current Law	HF 42	Change
212.2	Res Homestead: 414K-500K: New	1.000	59,370	594	740
213.1	Res Homestead: > 500K: Exist	1.250	10,814,731	135,184	174,920
213.2	Res Homestead: > 500K: New	1.250	154,258	1,928	2,367
215.1	Res NonHmstd 1 unit: <76K: Exist	1.000	13,103,332	131,033	196,118
215.2	Res NonHmstd 1 unit: <76K: New	1.000	73,734	737	1,022
216.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	14,351,962	143,520	209,588
216.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	249,432	2,494	3,448
217.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,118,247	26,478	34,884
217.2	Res NonHmstd 1 unit: >500K: New	1.250	58,481	731	911
219.1	Res NonHmstd 2-3 units: Exist	1.250	8,267,626	103,345	152,006
219.2	Res NonHmstd 2-3 units: New	1.250	115,309	1,441	1,926
222.1	Regular apartments (4a): Exist	1.250	17,583,656	219,796	341,322
222.2	Regular apartments (4a): New	1.250	174,741	2,184	3,451
223.1	Low-income housing (4d): Exist	0.750	2,777,069	20,828	33,712
223.2	Low-income housing (4d): New	0.750	29,054	218	352
224.1	Student housing: Exist	1.000	24,769	248	414
224.2	Student housing: New	1.000	310	3	5
225.1	Manuf home park land: Exist	1.250	607,468	7,593	10,817
227.1	Non-comm SeasRec: <76K: Exist	1.000	9,479,369	94,794	83,667
227.2	Non-comm SeasRec: <76K: New	1.000	42,984	430	394
228.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	13,915,223	139,152	133,068
228.2	Non-Comm SeasRec: 76K-500K: New	1.000	120,524	1,205	1,185
229.1	Non-comm SeasRec: >500K: Exist	1.250	1,393,003	17,413	15,271
229.2	Non-comm SeasRec: >500K: New	1.250	39,024	488	430
231.1	Comm SeasRec 1c: <600K: Exist	0.500	405,754	2,029	1,826
231.2	Comm SeasRec 1c: <600K: New	0.500	919	5	4
232.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	200,308	2,003	1,653
232.2	Com SeasRec 1c: 600K-2.3M: New	1.000	895	9	7
233.1	Com SeasRec 1c: >2.3M: Exist	1.250	23,439	293	257
233.2	Com SeasRec 1c: >2.3M: New	1.250	323	4	3
234.1	Com SeasRec 4c: <500K: Exist	1.000	208,179	2,082	2,460
234.2	Com SeasRec 4c: <500K: New	1.000	1,936	19	23
235.1	Com SeasRec 4c: >500K: Exist	1.250	149,659	1,871	1,911
235.2	Com SeasRec 4c: >500K: New	1.250	2,767	35	35
236.1	Bed & Breakfast: Exist	1.250	23,057	288	359
237.1	Qualifying golf courses	1.250	252,491	3,156	3,749
238.1	Metro Non-profit Indoor Rec	1.250	14,556	182	341
239.1	Non-profit/Comm Serv - NonRev: Exist	1.500	36,027	540	801
240.1	Non-profit/Comm Serv - donation: Exist	1.500	72,174	1,083	1,808
241.1	Seasonal Restaurant on Lake: Exist	1.250	18,238	228	205
242.1	Qualifying Marina <500K: Exist	1.000	10,766	108	141
243.1	Qualifying Marina >500K: Exist	1.250	20,218	253	313
245.1	Commercial: <150K: Exist	1.500	8,612,730	129,191	251,879
246.1	Commercial: >150K: Exist	2.000	45,477,311	909,546	1,762,627

House Research Dept.

Simulation No. 11E1 Baseline: Projected Pay 2012: Current law

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(all figures in \$000s)

247.1	Comm'l border city: <150K: Exist	1.500	855	13	23
248.1	Comm'l border city: >150K: Exist	2.000	12,831	257	297
256.1	Industrial: <150K: Exist	1.500	1,312,735	19,691	39,120
256.2	Industrial: <150K: New	1.500	2,452	37	74
257.1	Industrial: >150K: Exist	2.000	13,901,791	278,036	540,446
257.2	Industrial: >150K: New	2.000	45,413	908	1,695
259.1	Ind'l border city: >150K: Exist	2.000	4,282	86	98
267.1	Publ Util: land & bldgs <150K	1.500	73,626	1,104	1,927
268.1	Publ Util: land & bldgs >150K	2.000	967,010	19,340	34,909
269.1	Publ Util: Electric Generat Mach	2.000	1,671,662	33,433	43,504
270.1	Publ Util: machinery (non-generat)	2.000	1,430,188	28,604	46,592
272.1	Railroad <150K	1.500	164,135	2,462	5,000
273.1	Railroad >150K	2.000	790,705	15,814	28,194
275.1	Non-comm aircraft hangars	1.500	4,121	62	83
276.1	Mineral	2.000	2,202	44	102
277.1	Misc class 5	2.000	2,327	47	67
283.1	Personal: 3f	1.000	12,421	124	133
284.1	Non-comm aircraft hangars	1.500	82,447	1,237	1,631
285.1	Pers: It31 tools&mach excl elec gen	2.000	211,051	4,221	6,760
286.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	15,946	159	242
287.1	Pers: It32 struct/leased land-NCSRR<76	1.000	50,460	505	485
288.1	Pers: It32 NCSRR: 76K-500K	1.000	5,282	53	43
290.1	Pers: It32 struct/leased land-C/I	2.000	22,833	457	784
291.1	Pers: Item 33 ag real estate	1.000	34,557	346	383
293.1	Pers: It41 struct/leased land - C/I	2.000	464,039	9,281	13,881
298.1	Pers: Item 41 Border EZ	2.000	29	1	1
299.1	Pers: Item 42 non-EZ struct/RR land	2.000	34,142	683	1,379
301.1	Pers: It43 leased real estate - non C/I	1.500	24,803	372	686
302.1	Pers: Item 43 leased real estate - C/I	2.000	494,560	9,891	14,142
303.1	Pers: Item 44 electric util trans lines	2.000	1,852,417	37,048	67,826
304.1	Pers: Item 44 electric util distri lines	2.000	268,963	5,379	10,154
305.1	Pers: Item 45 syst/gas utils	2.000	2,621,913	52,438	86,930
306.1	Pers: Item 46 syst/water utils	2.000	71	1	3
307.1	Pers: Item 48 misc	2.000	15,645	313	407
State Total			551,964,758	5,854,100	8,580,111

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,678,397	1,858,334	223,878	1,462,580	324,931	814,706	7,357,827
Certified MKV Levy	2,992	32,202	194	887,469	457	0	922,857
Fiscal Disparities Levy	167,804	172,571	1,613	183,170	36,340	0	561,498
Disparity Reduction Aid	9,702	0	488	8,104	0	0	18,293
Spread NTC Levy	2,500,892	1,685,764	221,776	1,345,922	288,592	814,706	6,857,652
Spread MKV Levy	2,992	32,202	194	812,852	457	0	848,697
Tax Incr Financing Levy							285,846
	Homestead Credit	292,915		Taconite credit		17,054	
	Agricultural Credit	23,608		Disparity Reduction Credit		7,299	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,686,021	1,929,365	215,790	1,462,580	324,931	782,600	7,401,286
Certified MKV Levy	2,992	32,202	194	887,469	457	0	922,857
Fiscal Disparities Levy	167,804	172,571	1,613	183,170	36,340	0	561,498
Disparity Reduction Aid	4,901	0	259	4,102	0	0	9,262
Spread NTC Levy	2,513,316	1,756,794	213,917	1,349,924	288,592	782,600	6,905,143
Spread MKV Levy	2,992	32,202	194	812,852	457	0	848,697
Tax Incr Financing Levy							312,411
	Homestead Credit	0		Taconite credit		17,227	
	Agricultural Credit	23,608		Disparity Reduction Credit		8,261	