

# House Research Simulation Report: Property Tax

**Simulation #11E6**

**Date 5/17/2011**

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

## DESCRIPTION

**BASELINE: Actual Pay 2011**

**ALTERNATIVE: Projected Pay 2012: HF 42 CC Agreement**

This report compares actual property taxes payable in 2011 to projected property taxes payable in 2012 under the conference committee report for HF 42. The payable 2011 baseline is based on actual data reported by the counties. The projected payable 2012 under HF 42 is derived from a baseline payable 2012 projection produced by a joint working group consisting of staff from the House and Senate and the Departments of Education and Revenue. 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 made in HF 42.

## KEY POINTS

- **Statewide, property taxes are projected to increase by \$577 million, or 7.2%**, according to the simulation. Approximately \$36 million of the \$577 million increase is borne by new construction - property that will appear on the tax rolls for the first time in 2012. The overall tax impacts are 9.4% in Greater Minnesota and 5.9% in the Metro area. Overall tax change impacts vary by region from a low of 4% in No. Hennepin County to a high of 18.4% in the Duluth area.
- **On a statewide average basis, property tax increases on existing properties vary from 5.3% (on seasonal-recreational property) to 13% (on apartments).** Increases on other large property types are 5.8% on residential homesteads, 5.5% on commercial-industrial property, 9.8% on residential non-homestead property, 10.7% on agricultural property, and 9.2% on public utility 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: Actual Pay 2011**

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

**ALTERNATIVE: Projected Pay 2012: HF 42 CC agreement**

- **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.
- Baseline **County, city and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Each jurisdiction's 2011 general levy was increased based on its growth rate in previous years, netting out levy increases due to aid reductions. Baseline levies were then 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.
- **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. The baseline levies have not been modified to reflect the effects of the omnibus K-12 finance bill, nor the levy effects of the tax base changes made in HF 42.
- **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 commercial-industrial portion of the **state general levy** was reduced from the pay 2012 baseline level by \$32.1 million.
- **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial market values (existing plus new construction).

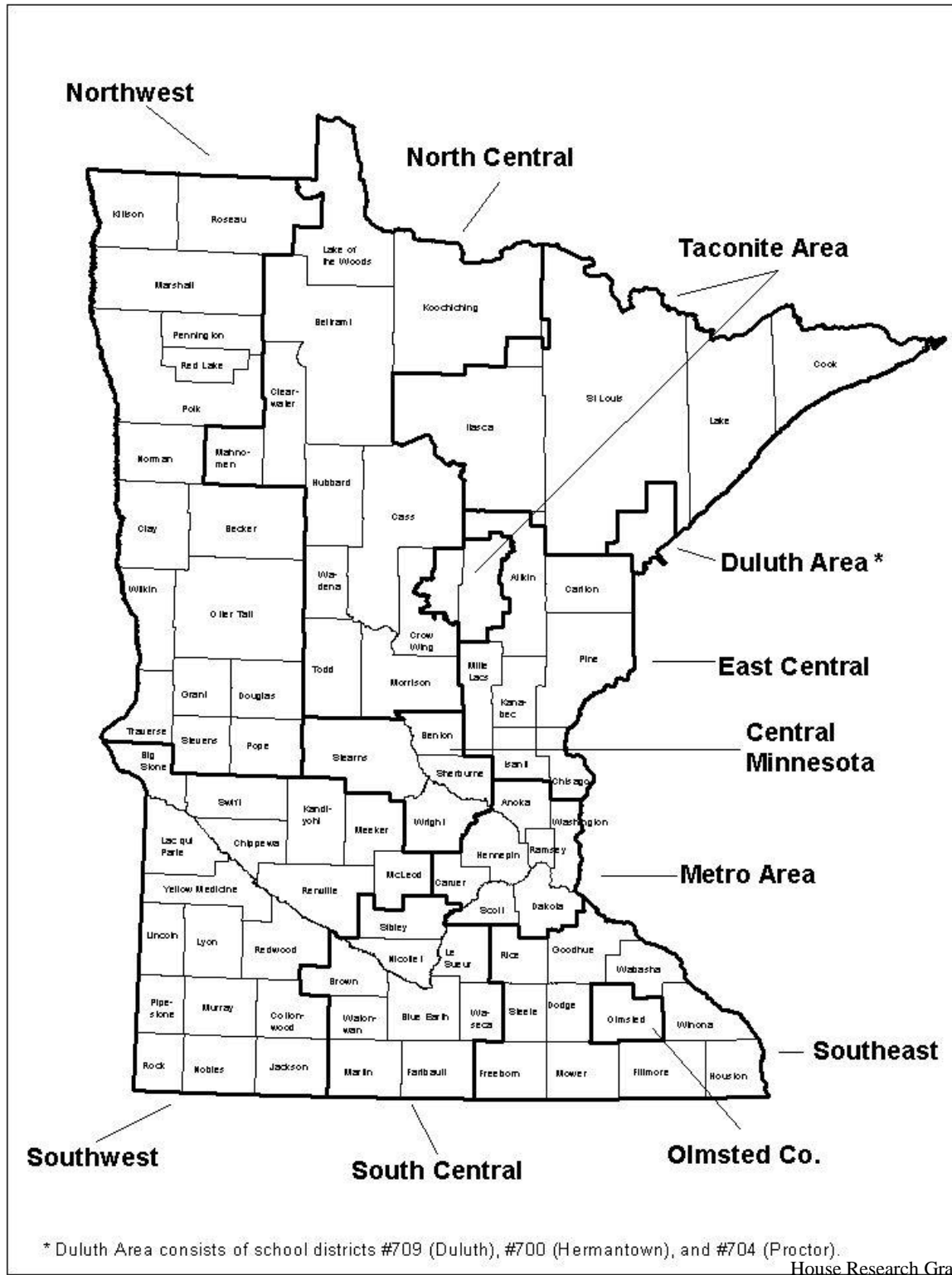
**SIMULATION PARAMETERS**

	Baseline	Alternative
<b>Disabled homestead</b>	0.45%	0.45%
<b>Residential homestead:</b>		
<\$500,000	1.0	1.0*
>\$500,000	1.25	1.25
<b>Residential non-homestead:</b>		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
<b>Apartments:</b>		
Regular	1.25	1.25
Low-income	0.75	0.75
<b>Commercial-industrial-public utility:</b>		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
<b>Commercial seasonal recreational:</b>		
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
<b>Non-commercial seasonal recreational:</b>		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
<b>Agricultural land &amp; buildings:</b>		
<b>Homestead:</b>		
<\$1,210,000	0.5	0.5
\$1,140,000 - \$1,210,000	1.0	0.5
>\$1,210,000	1.0	1.0
<b>Nonhomestead</b>		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65
<b>Credits:</b>		
<b>Homestead:</b>		
Rate	0.4%	0%
Maximum	\$304	\$0
Phase-out rate	0.09%	0%
<b>Agricultural homestead land:</b>		
Rate	0.3%	0%
Maximum	\$345	\$0
Phase-out rate	0.05%	0%

House Research Department

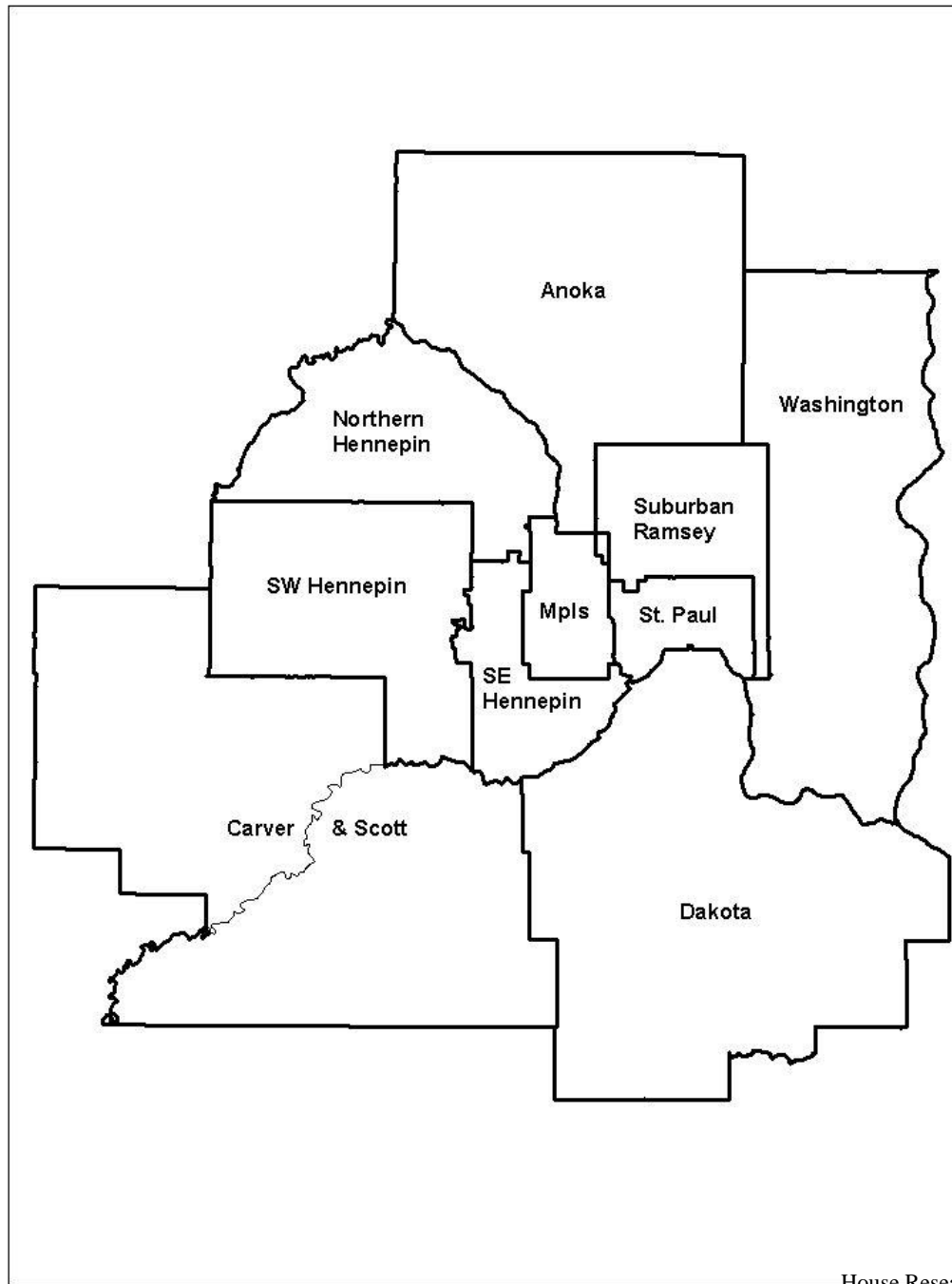
\* Rate applied after reducing market value by homestead market value exclusion.

### 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**.

<b>STATEWIDE</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	293,428,816	283,132,591	-10,296,225	-3.5	3,534,981	3,739,026	204,045	5.8	1.20	1.32
ResNonHm Exist	38,825,892	37,841,167	-984,725	-2.5	542,012	594,874	52,863	9.8	1.40	1.57
Apartments Exist	17,618,203	17,583,656	-34,546	-0.2	303,566	342,667	39,101	12.9	1.72	1.95
Low-inc Apts Exi	2,784,493	2,777,069	-7,424	-0.3	29,764	33,896	4,132	13.9	1.07	1.22
Seas Rec: Exist	27,214,499	26,170,001	-1,044,498	-3.8	234,023	246,433	12,410	5.3	0.86	0.94
Com/Ind Lo Exist	10,162,968	10,090,454	-72,514	-0.7	273,360	297,514	24,154	8.8	2.69	2.95
Com/Ind Hi Exist	62,943,595	61,218,169	-1,725,426	-2.7	2,251,575	2,367,506	115,931	5.1	3.58	3.87
Publ U: Elec Gen	1,655,111	1,671,662	16,551	1.0	38,932	43,644	4,712	12.1	2.35	2.61
Publ U: Other	7,351,722	7,425,239	73,517	1.0	235,113	255,728	20,615	8.8	3.20	3.44
AgHm House Exist	11,185,950	10,829,853	-356,098	-3.2	94,885	103,411	8,526	9.0	0.85	0.95
AgHm Land: Exist	53,262,094	55,495,389	2,233,294	4.2	221,994	247,324	25,330	11.4	0.42	0.45
Ag NonHm: Exist	33,064,886	34,324,042	1,259,156	3.8	255,718	282,966	27,248	10.7	0.77	0.82
Misc props	885,928	885,520	-409	0.0	15,076	16,937	1,861	12.3	1.70	1.91
ResHmstd: NewCon	0	1,347,271	1,347,271	0.0	0	19,227	19,227	0.0	0.00	1.43
All Other NewCon	0	1,172,676	1,172,676	0.0	0	16,467	16,467	0.0	0.00	1.40
<b>Total</b>	<b>560,384,158</b>	<b>551,964,758</b>	<b>-8,419,399</b>	<b>-1.5</b>	<b>8,030,999</b>	<b>8,607,621</b>	<b>576,622</b>	<b>7.2</b>	<b>1.43</b>	<b>1.56</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>	<b>Ref Mkt Val</b>			
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	6,258,123	5,854,100	-404,023	-6.5	County	44.22	48.07	0.067	0.069
(-) TIF Tax Capacity	226,446	219,267	-7,178	-3.2	City/Town	33.57	38.13	0.725	0.743
(-) FD Contrib Tax Cap	426,361	397,225	-29,136	-6.8	School District	23.06	25.70	17.024	18.655
(=) Taxable Tax Capacity	5,605,316	5,237,608	-367,709	-6.6	Special District	4.96	5.51	0.010	0.010
FD Distrib Tax Cap	426,250	397,225	-29,025	-6.8	<b>Total</b>	105.81	117.40	17.826	19.478

**GREATER MINNESOTA**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	103,454,590	100,254,766	-3,199,825	-3.1	1,072,237	1,159,153	86,916	8.1	1.04	1.16
ResNonHm Exist	13,946,250	13,597,662	-348,588	-2.5	177,117	197,610	20,493	11.6	1.27	1.45
Apartments Exist	3,949,188	3,937,939	-11,249	-0.3	64,367	74,174	9,808	15.2	1.63	1.88
Low-inc Apts Exi	970,911	968,509	-2,403	-0.2	10,011	11,634	1,623	16.2	1.03	1.20
Seas Rec: Exist	26,716,397	25,698,501	-1,017,896	-3.8	227,935	240,139	12,203	5.4	0.85	0.93
Com/Ind Lo Exist	5,972,509	5,936,852	-35,657	-0.6	156,403	172,156	15,752	10.1	2.62	2.90
Com/Ind Hi Exist	14,966,711	14,605,904	-360,807	-2.4	508,730	546,697	37,967	7.5	3.40	3.74
Publ U: Elec Gen	1,282,577	1,295,403	12,826	1.0	29,313	32,888	3,575	12.2	2.29	2.54
Publ U: Other	4,771,354	4,819,067	47,713	1.0	142,456	154,879	12,423	8.7	2.99	3.21
AgHm House Exist	10,210,043	9,897,996	-312,047	-3.1	84,976	93,043	8,067	9.5	0.83	0.94
AgHm Land: Exist	51,149,702	53,377,917	2,228,215	4.4	212,625	236,876	24,251	11.4	0.42	0.44
Ag NonHm: Exist	31,268,562	32,538,395	1,269,833	4.1	237,933	263,632	25,699	10.8	0.76	0.81
Misc props	340,375	340,388	13	0.0	5,778	6,680	902	15.6	1.70	1.96
ResHmstd: NewCon	0	611,269	611,269	0.0	0	7,659	7,659	0.0	0.00	1.25
All Other NewCon	0	692,568	692,568	0.0	0	8,038	8,038	0.0	0.00	1.16
<b>Total</b>	<b>268,999,170</b>	<b>268,573,135</b>	<b>-426,036</b>	<b>-0.2</b>	<b>2,929,883</b>	<b>3,205,258</b>	<b>275,375</b>	<b>9.4</b>	<b>1.09</b>	<b>1.19</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,747,054	2,570,875	-176,179	-6.4	County	46.73	50.66	0.026	0.027
(-) TIF Tax Capacity	36,545	35,780	-765	-2.1	City/Town	27.37	31.14	0.305	0.311
(-) FD Contrib Tax Cap	5,647	6,802	1,155	20.5	School District	19.47	21.75	13.895	15.868
(=) Taxable Tax Capacity	2,704,862	2,528,293	-176,569	-6.5	Special District	1.67	1.86	0.028	0.029
FD Distrib Tax Cap	5,536	6,802	1,266	22.9	<b>Total</b>	95.23	105.40	14.255	16.235

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	105,400	102,100	-3.1	876	946	70	8.0	0.83	0.93
Res Hmstd: Avg Val	158,000	153,100	-3.1	1,500	1,615	115	7.7	0.95	1.05
Res Hmstd: Hi Val	210,700	204,200	-3.1	2,124	2,285	161	7.6	1.01	1.12
Res Hmstd: Ex-Hi Val	316,100	306,300	-3.1	3,373	3,624	251	7.4	1.07	1.18
Apartment	300,000	299,100	-0.3	3,999	4,426	427	10.7	1.33	1.48
Comm/Ind: Lo Val	150,000	146,400	-2.4	3,460	3,627	166	4.8	2.31	2.48
Comm/Ind: Med Val	300,000	292,800	-2.4	8,003	8,355	352	4.4	2.67	2.85
Comm/Ind: Hi Val	1,000,000	975,900	-2.4	29,202	30,548	1,346	4.6	2.92	3.13



<b>METRO AREA</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	189,974,226	182,877,825	-7,096,400	-3.7	2,462,744	2,579,873	117,129	4.8	1.30	1.41
ResNonHm Exist	24,879,642	24,243,505	-636,136	-2.6	364,894	397,264	32,370	8.9	1.47	1.64
Apartments Exist	13,669,015	13,645,718	-23,297	-0.2	239,199	268,493	29,293	12.2	1.75	1.97
Low-inc Apts Exi	1,813,582	1,808,560	-5,022	-0.3	19,753	22,262	2,509	12.7	1.09	1.23
Seas Rec: Exist	498,102	471,500	-26,602	-5.3	6,088	6,294	206	3.4	1.22	1.33
Com/Ind Lo Exist	4,190,460	4,153,603	-36,857	-0.9	116,957	125,358	8,401	7.2	2.79	3.02
Com/Ind Hi Exist	47,976,884	46,612,265	-1,364,619	-2.8	1,742,845	1,820,809	77,964	4.5	3.63	3.91
Publ U: Elec Gen	372,533	376,259	3,725	1.0	9,619	10,756	1,137	11.8	2.58	2.86
Publ U: Other	2,580,368	2,606,172	25,804	1.0	92,657	100,850	8,193	8.8	3.59	3.87
AgHm House Exist	975,908	931,857	-44,050	-4.5	9,909	10,368	459	4.6	1.02	1.11
AgHm Land: Exist	2,112,392	2,117,471	5,079	0.2	9,369	10,448	1,079	11.5	0.44	0.49
Ag NonHm: Exist	1,796,324	1,785,647	-10,677	-0.6	17,785	19,334	1,550	8.7	0.99	1.08
Misc props	545,553	545,131	-422	-0.1	9,299	10,258	959	10.3	1.70	1.88
ResHmstd: NewCon	0	736,002	736,002	0.0	0	11,568	11,568	0.0	0.00	1.57
All Other NewCon	0	480,108	480,108	0.0	0	8,429	8,429	0.0	0.00	1.76
<b>Total</b>	<b>291,384,987</b>	<b>283,391,624</b>	<b>-7,993,364</b>	<b>-2.7</b>	<b>5,101,116</b>	<b>5,402,363</b>	<b>301,246</b>	<b>5.9</b>	<b>1.75</b>	<b>1.91</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	3,511,069	3,283,225	-227,845	-6.5	County	41.88	45.65	0.090	0.092
(-) TIF Tax Capacity	189,901	183,487	-6,414	-3.4	City/Town	39.36	44.65	0.960	0.987
(-) FD Contrib Tax Cap	420,714	390,423	-30,291	-7.2	School District	26.41	29.38	18.776	20.227
(=) Taxable Tax Capacity	<u>2,900,454</u>	<u>2,709,315</u>	<u>-191,140</u>	<u>-6.6</u>	Special District	<u>8.03</u>	<u>8.92</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	420,714	390,423	-30,291	-7.2	<b>Total</b>	<b>115.67</b>	<b>128.60</b>	<b>19.825</b>	<b>21.307</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	163,300	157,200	-3.7	1,987	2,060	72	3.6	1.22	1.31
Res Hmstd: Avg Val	244,900	235,800	-3.7	3,166	3,329	162	5.1	1.29	1.41
Res Hmstd: Hi Val	326,400	314,200	-3.7	4,344	4,595	251	5.8	1.33	1.46
Res Hmstd: Ex-Hi Val	489,800	471,500	-3.7	6,637	7,068	431	6.5	1.35	1.5
Apartment	300,000	299,500	-0.2	4,932	5,452	520	10.5	1.64	1.82
Comm/Ind: Lo Val	150,000	145,700	-2.9	4,004	4,190	186	4.7	2.67	2.88
Comm/Ind: Med Val	300,000	291,500	-2.8	9,243	9,639	396	4.3	3.08	3.31
Comm/Ind: Hi Val	1,000,000	971,600	-2.8	33,693	35,233	1,540	4.6	3.37	3.63

**GREATER MINNESOTA CITIES**

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	58,298,928	56,453,776	-1,845,152	-3.2	689,709	741,317	51,609	7.5	1.18	1.31
ResNonHm Exist	8,714,864	8,447,552	-267,312	-3.1	124,191	140,025	15,834	12.7	1.43	1.66
Apartments Exist	3,877,243	3,866,843	-10,400	-0.3	63,540	73,266	9,727	15.3	1.64	1.89
Low-inc Apts Exi	970,713	968,305	-2,408	-0.2	10,009	11,632	1,623	16.2	1.03	1.20
Seas Rec: Exist	3,587,475	3,390,738	-196,738	-5.5	35,391	37,374	1,983	5.6	0.99	1.10
Com/Ind Lo Exist	4,889,714	4,863,483	-26,231	-0.5	133,413	147,896	14,483	10.9	2.73	3.04
Com/Ind Hi Exist	13,520,738	13,181,268	-339,470	-2.5	468,591	504,934	36,343	7.8	3.47	3.83
Publ U: Elec Gen	1,243,543	1,255,978	12,435	1.0	28,646	32,174	3,527	12.3	2.30	2.56
Publ U: Other	1,549,692	1,565,188	15,496	1.0	54,372	60,933	6,562	12.1	3.51	3.89
AgHm House Exist	285,211	274,183	-11,028	-3.9	3,356	3,607	252	7.5	1.18	1.32
AgHm Land: Exist	616,591	625,867	9,276	1.5	3,573	4,305	733	20.5	0.58	0.69
Ag NonHm: Exist	1,022,084	1,034,746	12,662	1.2	12,007	14,081	2,074	17.3	1.17	1.36
Misc props	283,373	283,387	13	0.0	5,091	5,916	825	16.2	1.80	2.09
ResHmstd: NewCon	0	306,783	306,783	0.0	0	4,550	4,550	0.0	0.00	1.48
All Other NewCon	0	225,395	225,395	0.0	0	3,953	3,953	0.0	0.00	1.75
<b>Total</b>	<b>98,860,168</b>	<b>96,743,491</b>	<b>-2,116,677</b>	<b>-2.1</b>	<b>1,631,888</b>	<b>1,785,966</b>	<b>154,077</b>	<b>9.4</b>	<b>1.65</b>	<b>1.85</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,188,481	1,066,574	-121,907	#####	County	47.50	52.48	0.022	0.022
(-) TIF Tax Capacity	35,950	35,172	-778	-2.2	City/Town	47.26	57.17	0.510	0.521
(-) FD Contrib Tax Cap	4,095	4,973	878	21.5	School District	22.18	25.15	14.371	16.349
(=) Taxable Tax Capacity	1,148,436	1,026,429	-122,007	#####	Special District	1.94	2.19	0.049	0.050
FD Distrib Tax Cap	4,393	5,398	1,005	22.9	<b>Total</b>	118.88	136.98	14.952	16.942

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	91,200	88,300	-3.2	930	958	28	3.0	1.02	1.08
Res Hmstd: Avg Val	136,700	132,400	-3.1	1,580	1,691	111	7.0	1.16	1.28
Res Hmstd: Hi Val	182,200	176,400	-3.2	2,230	2,423	192	8.6	1.22	1.37
Res Hmstd: Ex-Hi Val	273,400	264,700	-3.2	3,533	3,891	358	10.1	1.29	1.47
Apartment	300,000	299,200	-0.3	4,907	5,630	723	14.7	1.64	1.88
Comm/Ind: Lo Val	150,000	146,200	-2.5	4,003	4,324	321	8.0	2.67	2.96
Comm/Ind: Med Val	300,000	292,500	-2.5	9,266	9,976	711	7.7	3.09	3.41
Comm/Ind: Hi Val	1,000,000	974,900	-2.5	33,824	36,504	2,680	7.9	3.38	3.74

**GREATER MINNESOTA TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	45,155,662	43,800,990	-1,354,673	-3.0	382,529	417,836	35,307	9.2	0.85	0.95
ResNonHm Exist	5,231,387	5,150,110	-81,276	-1.6	52,926	57,585	4,659	8.8	1.01	1.12
Apartments Exist	71,945	71,096	-849	-1.2	827	908	81	9.8	1.15	1.28
Low-inc Apts Exi	198	204	5	2.7	2	2	0	14.3	1.03	1.14
Seas Rec: Exist	23,128,921	22,307,763	-821,158	-3.6	192,544	202,765	10,221	5.3	0.83	0.91
Com/Ind Lo Exist	1,082,795	1,073,369	-9,426	-0.9	22,990	24,260	1,270	5.5	2.12	2.26
Com/Ind Hi Exist	1,445,973	1,424,635	-21,337	-1.5	40,139	41,763	1,624	4.0	2.78	2.93
Publ U: Elec Gen	39,035	39,425	390	1.0	667	714	47	7.1	1.71	1.81
Publ U: Other	3,221,663	3,253,879	32,217	1.0	88,084	93,945	5,861	6.7	2.73	2.89
AgHm House Exist	9,924,832	9,623,813	-301,019	-3.0	81,620	89,436	7,815	9.6	0.82	0.93
AgHm Land: Exist	50,533,112	52,752,050	2,218,939	4.4	209,053	232,571	23,518	11.2	0.41	0.44
Ag NonHm: Exist	30,246,478	31,503,648	1,257,170	4.2	225,926	249,551	23,625	10.5	0.75	0.79
Misc props	57,002	57,002	0	0.0	687	764	77	11.2	1.20	1.34
ResHmstd: NewCon	0	304,486	304,486	0.0	0	3,109	3,109	0.0	0.00	1.02
All Other NewCon	0	467,173	467,173	0.0	0	4,084	4,084	0.0	0.00	0.87
<b>Total</b>	170,139,002	171,829,644	1,690,642	1.0	1,297,995	1,419,293	121,298	9.3	0.76	0.83

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,558,572	1,504,301	-54,271	-3.5	County	46.16	49.41	0.032	0.033
(-) TIF Tax Capacity	595	608	14	2.3	City/Town	12.69	13.35	0.019	0.019
(-) FD Contrib Tax Cap	1,552	1,829	277	17.8	School District	17.47	19.43	13.231	15.196
(=) Taxable Tax Capacity	1,556,426	1,501,864	-54,562	-3.5	Special District	1.46	1.64	0.000	0.000
FD Distrib Tax Cap	1,142	1,404	261	22.9	<b>Total</b>	77.78	83.82	13.282	15.248

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	132,000	128,000	-3.0	948	1,053	104	11.0	0.72	0.82
Res Hmstd: Avg Val	197,900	192,000	-3.0	1,608	1,735	127	7.9	0.81	0.90
Res Hmstd: Hi Val	263,900	256,000	-3.0	2,268	2,417	149	6.6	0.86	0.94
Res Hmstd: Ex-Hi Val	395,900	384,000	-3.0	3,589	3,782	193	5.4	0.91	0.98
Apartment	300,000	296,500	-1.2	3,315	3,559	243	7.3	1.11	1.20
Comm/Ind: Lo Val	150,000	147,800	-1.5	3,053	3,168	115	3.8	2.04	2.14
Comm/Ind: Med Val	300,000	295,600	-1.5	7,058	7,303	245	3.5	2.35	2.47
Comm/Ind: Hi Val	1,000,000	985,200	-1.5	25,746	26,662	917	3.6	2.57	2.71

<b>NORTHWEST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,381,407	5,371,702	-9,705	-0.2	63,781	69,078	5,297	8.3	1.19	1.29
ResNonHm Exist	753,411	750,184	-3,227	-0.4	10,674	12,061	1,387	13.0	1.42	1.61
Apartments Exist	483,430	487,633	4,203	0.9	7,964	9,044	1,081	13.6	1.65	1.85
Low-inc Apts Exi	110,832	111,401	569	0.5	1,131	1,294	163	14.4	1.02	1.16
Seas Rec: Exist	323,255	318,935	-4,320	-1.3	3,559	3,907	348	9.8	1.10	1.22
Com/Ind Lo Exist	616,252	617,352	1,101	0.2	16,253	17,738	1,485	9.1	2.64	2.87
Com/Ind Hi Exist	1,241,938	1,240,191	-1,746	-0.1	37,267	39,657	2,390	6.4	3.00	3.20
Publ U: Elec Gen	25,150	25,401	251	1.0	561	633	72	12.8	2.23	2.49
Publ U: Other	114,385	115,529	1,144	1.0	3,976	4,425	449	11.3	3.48	3.83
AgHm House Exist	18,276	18,123	-153	-0.8	210	225	15	7.2	1.15	1.24
AgHm Land: Exist	54,964	57,499	2,535	4.6	323	392	69	21.3	0.59	0.68
Ag NonHm: Exist	78,072	81,949	3,877	5.0	910	1,071	161	17.7	1.17	1.31
Misc props	36,525	36,525	0	0.0	637	721	84	13.2	1.74	1.97
ResHmstd: NewCon	0	53,564	53,564	0.0	0	773	773	0.0	0.00	1.44
All Other NewCon	0	43,736	43,736	0.0	0	710	710	0.0	0.00	1.62
<b>Total</b>	<b>9,237,896</b>	<b>9,329,725</b>	<b>91,829</b>	<b>1.0</b>	<b>147,247</b>	<b>161,730</b>	<b>14,483</b>	<b>9.8</b>	<b>1.59</b>	<b>1.73</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	110,477	100,813	-9,664	-8.7	County	47.90	51.48	0.000	0.000
(-) TIF Tax Capacity	4,768	4,807	39	0.8	City/Town	47.06	56.05	0.288	0.285
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.44	22.68	16.833	18.703
(=) Taxable Tax Capacity	105,709	96,006	-9,703	-9.2	Special District	3.29	3.64	0.228	0.226
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	118.70	133.85	17.349	19.214

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	77,100	77,000	-0.1	746	773	27	3.6	0.97	1.00
Res Hmstd: Avg Val	115,500	115,300	-0.2	1,303	1,405	102	7.9	1.13	1.22
Res Hmstd: Hi Val	154,000	153,700	-0.2	1,861	2,039	178	9.6	1.21	1.33
Res Hmstd: Ex-Hi Val	231,000	230,600	-0.2	2,978	3,309	331	11.1	1.29	1.43
Apartment	300,000	302,600	0.9	4,972	5,644	673	13.5	1.66	1.87
Comm/Ind: Lo Val	150,000	149,800	-0.1	4,035	4,395	360	8.9	2.69	2.93
Comm/Ind: Med Val	300,000	299,600	-0.1	9,328	10,156	829	8.9	3.11	3.39
Comm/Ind: Hi Val	1,000,000	998,600	-0.1	34,028	37,050	3,022	8.9	3.40	3.71

<b>NORTHWEST TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	6,404,012	6,374,767	-29,245	-0.5	50,842	56,848	6,006	11.8	0.79	0.89
ResNonHm Exist	652,663	652,722	59	0.0	6,347	6,925	578	9.1	0.97	1.06
Apartments Exist	10,511	9,751	-760	-7.2	103	106	3	3.1	0.98	1.09
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	5,292,541	5,109,838	-182,703	-3.5	43,305	45,404	2,099	4.8	0.82	0.89
Com/Ind Lo Exist	167,738	166,476	-1,263	-0.8	3,448	3,613	166	4.8	2.06	2.17
Com/Ind Hi Exist	214,677	214,001	-676	-0.3	5,891	6,154	262	4.5	2.74	2.88
Publ U: Elec Gen	509	514	5	1.0	8	9	1	10.1	1.53	1.67
Publ U: Other	666,859	673,527	6,669	1.0	17,799	18,726	926	5.2	2.67	2.78
AgHm House Exist	1,534,467	1,530,706	-3,761	-0.2	11,928	13,661	1,732	14.5	0.78	0.89
AgHm Land: Exist	8,693,003	9,070,274	377,270	4.3	35,873	40,185	4,312	12.0	0.41	0.44
Ag NonHm: Exist	5,856,752	6,138,152	281,400	4.8	43,907	48,503	4,595	10.5	0.75	0.79
Misc props	5,875	5,875	0	0.0	71	79	8	10.6	1.21	1.34
ResHmstd: NewCon	0	68,484	68,484	0.0	0	673	673	0.0	0.00	0.98
All Other NewCon	0	101,910	101,910	0.0	0	884	884	0.0	0.00	0.87
<b>Total</b>	<b>29,499,607</b>	<b>30,116,998</b>	<b>617,390</b>	<b>2.1</b>	<b>219,523</b>	<b>241,768</b>	<b>22,246</b>	<b>10.1</b>	<b>0.74</b>	<b>0.80</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	270,549	265,638	-4,911	-1.8	County	44.62	47.47	0.000	0.000
(-) TIF Tax Capacity	142	141	-1	-0.6	City/Town	12.07	12.55	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.24	15.74	15.055	16.952
(=) Taxable Tax Capacity	270,407	265,498	-4,910	-1.8	Special District	3.35	3.78	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>74.27</b>	<b>79.54</b>	<b>15.055</b>	<b>16.952</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	128,500	127,900	-0.5	891	1,029	138	15.5	0.69	0.80
Res Hmstd: Avg Val	192,600	191,700	-0.5	1,521	1,691	169	11.1	0.79	0.88
Res Hmstd: Hi Val	256,800	255,600	-0.5	2,153	2,353	201	9.3	0.84	0.92
Res Hmstd: Ex-Hi Val	385,300	383,500	-0.5	3,416	3,679	263	7.7	0.89	0.96
Apartment	300,000	278,300	-7.2	3,237	3,239	2	0.1	1.08	1.16
Comm/Ind: Lo Val	150,000	149,500	-0.3	3,001	3,134	133	4.4	2.00	2.1
Comm/Ind: Med Val	300,000	299,100	-0.3	6,926	7,228	302	4.4	2.31	2.42
Comm/Ind: Hi Val	1,000,000	996,900	-0.3	25,246	26,338	1,092	4.3	2.52	2.64

**NORTH CENTRAL CITIES**

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,771,870	3,576,724	-195,145	-5.2	34,692	36,913	2,220	6.4	0.92	1.03
ResNonHm Exist	686,247	653,269	-32,977	-4.8	8,358	9,322	963	11.5	1.22	1.43
Apartments Exist	225,226	221,567	-3,659	-1.6	3,387	3,934	547	16.2	1.50	1.78
Low-inc Apts Exi	80,560	80,342	-217	-0.3	801	954	153	19.0	0.99	1.19
Seas Rec: Exist	2,395,108	2,225,568	-169,540	-7.1	20,732	21,092	359	1.7	0.87	0.95
Com/Ind Lo Exist	517,635	508,406	-9,228	-1.8	13,012	14,355	1,343	10.3	2.51	2.82
Com/Ind Hi Exist	1,039,899	968,699	-71,200	-6.8	33,318	34,627	1,309	3.9	3.20	3.57
Publ U: Elec Gen	2,484	2,509	25	1.0	73	93	20	27.4	2.94	3.70
Publ U: Other	85,228	86,080	852	1.0	2,808	3,190	382	13.6	3.29	3.71
AgHm House Exist	28,340	27,947	-393	-1.4	262	298	36	13.6	0.93	1.07
AgHm Land: Exist	49,028	50,059	1,031	2.1	186	238	53	28.3	0.38	0.48
Ag NonHm: Exist	109,337	116,630	7,294	6.7	874	1,046	172	19.7	0.80	0.90
Misc props	21,197	21,197	0	0.0	362	421	59	16.3	1.71	1.99
ResHmstd: NewCon	0	13,638	13,638	0.0	0	175	175	0.0	0.00	1.28
All Other NewCon	0	24,053	24,053	0.0	0	305	305	0.0	0.00	1.27
<b>Total</b>	<b>9,012,158</b>	<b>8,576,689</b>	<b>-435,469</b>	<b>-4.8</b>	<b>118,867</b>	<b>126,963</b>	<b>8,096</b>	<b>6.8</b>	<b>1.32</b>	<b>1.48</b>

**Tax Base**

**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	106,091	94,701	-11,390	#####	County	36.43	39.46	0.000	0.000
(-) TIF Tax Capacity	3,415	3,246	-169	-5.0	City/Town	39.93	47.14	0.046	0.048
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.67	19.52	9.208	11.207
(=) Taxable Tax Capacity	102,676	91,455	-11,220	#####	Special District	0.82	0.92	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	93.85	107.04	9.254	11.255

**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	92,800	88,000	-5.2	668	727	59	8.9	0.72	0.83
Res Hmstd: Avg Val	139,100	131,900	-5.2	1,187	1,289	102	8.6	0.85	0.98
Res Hmstd: Hi Val	185,400	175,800	-5.2	1,706	1,850	144	8.5	0.92	1.05
Res Hmstd: Ex-Hi Val	278,200	263,800	-5.2	2,746	2,976	230	8.4	0.99	1.13
Apartment	300,000	295,100	-1.6	3,797	4,281	484	12.7	1.27	1.45
Comm/Ind: Lo Val	150,000	139,700	-6.9	3,354	3,425	71	2.1	2.24	2.45
Comm/Ind: Med Val	300,000	279,500	-6.8	7,780	7,863	83	1.1	2.59	2.81
Comm/Ind: Hi Val	1,000,000	931,500	-6.9	28,436	28,934	498	1.8	2.84	3.11

**NORTH CENTRAL TOWNS**

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,029,946	6,757,704	-272,242	-3.9	49,031	54,380	5,348	10.9	0.70	0.80
ResNonHm Exist	784,673	768,295	-16,377	-2.1	6,887	7,510	622	9.0	0.88	0.98
Apartments Exist	22,582	22,885	303	1.3	252	284	32	12.8	1.12	1.24
Low-inc Apts Exi	191	197	5	2.8	2	2	0	14.4	1.05	1.17
Seas Rec: Exist	7,202,194	6,880,633	-321,561	-4.5	54,396	56,491	2,095	3.9	0.76	0.82
Com/Ind Lo Exist	197,890	193,725	-4,165	-2.1	3,791	3,971	181	4.8	1.92	2.05
Com/Ind Hi Exist	179,387	171,313	-8,074	-4.5	4,429	4,509	79	1.8	2.47	2.63
Publ U: Elec Gen	3,342	3,376	33	1.0	65	73	8	13.1	1.94	2.17
Publ U: Other	632,243	638,566	6,322	1.0	16,698	18,070	1,373	8.2	2.64	2.83
AgHm House Exist	1,049,853	1,016,276	-33,577	-3.2	7,950	8,846	896	11.3	0.76	0.87
AgHm Land: Exist	2,859,570	2,813,773	-45,797	-1.6	10,459	11,719	1,260	12.0	0.37	0.42
Ag NonHm: Exist	2,647,622	2,653,680	6,059	0.2	20,000	21,994	1,995	10.0	0.76	0.83
Misc props	9,542	9,542	0	0.0	99	110	11	10.7	1.04	1.15
ResHmstd: NewCon	0	59,870	59,870	0.0	0	530	530	0.0	0.00	0.89
All Other NewCon	0	91,170	91,170	0.0	0	780	780	0.0	0.00	0.86
<b>Total</b>	<b>22,619,035</b>	<b>22,081,004</b>	<b>-538,031</b>	<b>-2.4</b>	<b>174,059</b>	<b>189,270</b>	<b>15,212</b>	<b>8.7</b>	<b>0.77</b>	<b>0.86</b>

**Tax Base**

**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	223,103	207,621	-15,481	-6.9	County	40.41	43.74	0.000	0.000
(-) TIF Tax Capacity	5	5	0	-0.8	City/Town	12.32	13.27	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.58	19.00	9.688	11.797
(=) Taxable Tax Capacity	223,098	207,617	-15,481	-6.9	Special District	1.10	1.26	0.000	0.000
FD Distrib Tax Cap	0	0	0	22.9	<b>Total</b>	70.40	77.26	9.688	11.797

**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	123,500	118,700	-3.9	728	852	124	17.0	0.59	0.72
Res Hmstd: Avg Val	185,200	178,000	-3.9	1,278	1,421	144	11.3	0.69	0.8
Res Hmstd: Hi Val	246,900	237,300	-3.9	1,827	1,991	163	8.9	0.74	0.84
Res Hmstd: Ex-Hi Val	370,400	356,100	-3.9	2,928	3,131	204	7.0	0.79	0.88
Apartment	300,000	304,000	1.3	2,931	3,295	364	12.4	0.98	1.08
Comm/Ind: Lo Val	150,000	143,200	-4.5	2,833	2,879	46	1.6	1.89	2.01
Comm/Ind: Med Val	300,000	286,500	-4.5	6,562	6,622	59	0.9	2.19	2.31
Comm/Ind: Hi Val	1,000,000	955,000	-4.5	23,965	24,281	315	1.3	2.4	2.54

<b>TACONITE CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	2,888,639	2,869,364	-19,275	-0.7	23,251	28,097	4,846	20.8	0.80	0.98
ResNonHm Exist	433,763	440,150	6,387	1.5	6,052	7,663	1,610	26.6	1.40	1.74
Apartments Exist	119,539	118,951	-588	-0.5	2,011	2,461	450	22.4	1.68	2.07
Low-inc Apts Exi	54,946	55,245	299	0.5	562	696	135	24.0	1.02	1.26
Seas Rec: Exist	411,680	397,107	-14,573	-3.5	4,654	5,117	463	9.9	1.13	1.29
Com/Ind Lo Exist	331,452	332,797	1,345	0.4	9,197	10,349	1,152	12.5	2.77	3.11
Com/Ind Hi Exist	518,375	513,987	-4,388	-0.8	18,749	20,683	1,934	10.3	3.62	4.02
Publ U: Elec Gen	238,051	240,432	2,381	1.0	4,412	5,161	749	17.0	1.85	2.15
Publ U: Other	159,255	160,847	1,593	1.0	5,284	5,966	682	12.9	3.32	3.71
AgHm House Exist	7,482	7,849	367	4.9	67	90	23	34.4	0.89	1.15
AgHm Land: Exist	8,618	8,921	303	3.5	30	44	14	45.3	0.35	0.49
Ag NonHm: Exist	182,369	188,621	6,252	3.4	2,202	2,747	546	24.8	1.21	1.46
Misc props	15,835	15,850	15	0.1	333	398	65	19.6	2.10	2.51
ResHmstd: NewCon	0	15,077	15,077	0.0	0	174	174	0.0	0.00	1.15
All Other NewCon	0	9,560	9,560	0.0	0	174	174	0.0	0.00	1.82
<b>Total</b>	<b>5,370,005</b>	<b>5,374,759</b>	<b>4,755</b>	<b>0.1</b>	<b>76,804</b>	<b>89,821</b>	<b>13,017</b>	<b>16.9</b>	<b>1.43</b>	<b>1.67</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	64,820	58,558	-6,261	-9.7	County	45.09	53.14	0.000	0.000
(-) TIF Tax Capacity	1,319	1,298	-21	-1.6	City/Town	58.51	72.00	0.176	0.176
(-) FD Contrib Tax Cap	4,095	4,973	878	21.5	School District	13.72	16.65	7.958	10.201
(=) Taxable Tax Capacity	59,406	52,288	-7,119	#####	Special District	2.14	2.22	0.000	0.000
FD Distrib Tax Cap	4,393	5,398	1,005	22.9	<b>Total</b>	119.46	144.01	8.134	10.377

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	69,200	68,700	-0.7	316	375	59	18.6	0.46	0.55
Res Hmstd: Avg Val	103,800	103,100	-0.7	756	899	144	19.0	0.73	0.87
Res Hmstd: Hi Val	138,300	137,400	-0.7	1,227	1,473	246	20.1	0.89	1.07
Res Hmstd: Ex-Hi Val	207,600	206,200	-0.7	2,173	2,625	451	20.8	1.05	1.27
Apartment	300,000	298,500	-0.5	4,724	5,683	960	20.3	1.57	1.90
Comm/Ind: Lo Val	150,000	148,700	-0.9	3,914	4,458	544	13.9	2.61	3
Comm/Ind: Med Val	300,000	297,500	-0.8	9,091	10,341	1,250	13.7	3.03	3.48
Comm/Ind: Hi Val	1,000,000	991,500	-0.9	33,253	37,840	4,587	13.8	3.33	3.82



<b>TACONITE TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,596,474	5,409,275	-187,199	-3.3	33,030	37,448	4,418	13.4	0.59	0.69
ResNonHm Exist	573,518	582,871	9,353	1.6	4,977	5,675	698	14.0	0.87	0.97
Apartments Exist	9,431	9,649	217	2.3	97	113	16	16.0	1.03	1.17
Low-inc Apts Exi	7	7	0	0.0	0	0	0	9.9	0.48	0.53
Seas Rec: Exist	6,025,034	5,866,383	-158,651	-2.6	50,500	53,550	3,050	6.0	0.84	0.91
Com/Ind Lo Exist	90,615	90,906	291	0.3	1,944	2,043	99	5.1	2.14	2.25
Com/Ind Hi Exist	182,294	181,027	-1,268	-0.7	5,364	5,576	212	3.9	2.94	3.08
Publ U: Elec Gen	1,145	1,157	11	1.0	20	21	1	4.7	1.78	1.84
Publ U: Other	323,477	326,712	3,235	1.0	9,040	9,810	770	8.5	2.79	3.00
AgHm House Exist	189,157	185,406	-3,751	-2.0	705	940	235	33.4	0.37	0.51
AgHm Land: Exist	375,331	383,748	8,416	2.2	711	891	181	25.4	0.19	0.23
Ag NonHm: Exist	2,609,931	2,661,814	51,883	2.0	19,810	22,173	2,363	11.9	0.76	0.83
Misc props	9,151	9,151	0	0.0	93	104	12	12.8	1.01	1.14
ResHmstd: NewCon	0	35,197	35,197	0.0	0	287	287	0.0	0.00	0.82
All Other NewCon	0	55,710	55,710	0.0	0	545	545	0.0	0.00	0.98
<b>Total</b>	15,985,566	15,799,012	-186,554	-1.2	126,291	139,177	12,886	10.2	0.79	0.88

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	164,399	156,869	-7,531	-4.6	County	45.83	49.98	0.000	0.000
(-) TIF Tax Capacity	290	306	16	5.4	City/Town	11.91	12.85	0.000	0.000
(-) FD Contrib Tax Cap	1,552	1,829	277	17.8	School District	14.02	16.07	5.110	7.141
(=) Taxable Tax Capacity	162,557	154,734	-7,823	-4.8	Special District	2.18	2.41	0.000	0.000
FD Distrib Tax Cap	1,142	1,403	261	22.9	<b>Total</b>	73.94	81.31	5.110	7.141

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	135,200	130,700	-3.3	503	634	131	26.0	0.37	0.48
Res Hmstd: Avg Val	202,700	195,900	-3.4	1,097	1,258	161	14.7	0.54	0.64
Res Hmstd: Hi Val	270,300	261,300	-3.3	1,692	1,885	192	11.4	0.63	0.72
Res Hmstd: Ex-Hi Val	405,500	391,900	-3.4	2,883	3,135	253	8.8	0.71	0.80
Apartment	300,000	306,900	2.3	2,926	3,339	413	14.1	0.98	1.09
Comm/Ind: Lo Val	150,000	149,000	-0.7	2,844	3,017	173	6.1	1.9	2.02
Comm/Ind: Med Val	300,000	297,900	-0.7	6,611	6,995	385	5.8	2.20	2.35
Comm/Ind: Hi Val	1,000,000	993,000	-0.7	24,188	25,596	1,409	5.8	2.42	2.58

<b>DULUTH AREA</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,237,271	5,202,853	-34,418	-0.7	55,259	65,259	10,000	18.1	1.06	1.25
ResNonHm Exist	1,010,155	997,434	-12,721	-1.3	12,827	15,528	2,701	21.1	1.27	1.56
Apartments Exist	324,964	324,714	-250	-0.1	4,842	5,984	1,142	23.6	1.49	1.84
Low-inc Apts Exi	63,660	63,640	-20	0.0	585	728	144	24.6	0.92	1.14
Seas Rec: Exist	144,473	144,878	405	0.3	1,621	1,830	209	12.9	1.12	1.26
Com/Ind Lo Exist	231,469	230,834	-636	-0.3	5,767	6,648	881	15.3	2.49	2.88
Com/Ind Hi Exist	948,548	947,251	-1,297	-0.1	31,353	36,430	5,077	16.2	3.31	3.85
Publ U: Elec Gen	5,295	5,348	53	1.0	125	158	34	26.9	2.35	2.96
Publ U: Other	155,548	157,102	1,555	1.0	5,040	5,791	751	14.9	3.24	3.69
AgHm House Exist	10,046	10,485	440	4.4	97	114	17	17.2	0.97	1.09
AgHm Land: Exist	14,213	14,992	779	5.5	58	69	11	18.6	0.41	0.46
Ag NonHm: Exist	162,190	165,506	3,316	2.0	1,609	1,801	193	12.0	0.99	1.09
Misc props	22,997	22,997	0	0.0	320	395	75	23.5	1.39	1.72
ResHmstd: NewCon	0	30,088	30,088	0.0	0	411	411	0.0	0.00	1.37
All Other NewCon	0	23,268	23,268	0.0	0	370	370	0.0	0.00	1.59
<b>Total</b>	<b>8,330,828</b>	<b>8,341,389</b>	<b>10,561</b>	<b>0.1</b>	<b>119,503</b>	<b>141,518</b>	<b>22,014</b>	<b>18.4</b>	<b>1.43</b>	<b>1.70</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	96,895	90,540	-6,355	-6.6	County	57.14	64.88	0.000	0.000
(-) TIF Tax Capacity	1,950	1,953	2	0.1	City/Town	26.61	38.85	0.099	0.099
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.04	25.08	8.255	9.796
(=) Taxable Tax Capacity	94,945	88,587	-6,358	-6.7	Special District	4.25	4.56	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	110.03	133.36	8.353	9.895

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	115,000	114,200	-0.7	1,093	1,276	184	16.8	0.95	1.12
Res Hmstd: Avg Val	172,400	171,300	-0.6	1,824	2,163	339	18.6	1.06	1.26
Res Hmstd: Hi Val	229,800	228,300	-0.7	2,555	3,048	493	19.3	1.11	1.34
Res Hmstd: Ex-Hi Val	344,800	342,500	-0.7	4,020	4,821	801	19.9	1.17	1.41
Apartment	300,000	299,800	-0.1	4,377	5,294	918	21.0	1.46	1.77
Comm/Ind: Lo Val	150,000	149,800	-0.1	3,705	4,244	539	14.6	2.47	2.83
Comm/Ind: Med Val	300,000	299,600	-0.1	8,603	9,852	1,249	14.5	2.87	3.29
Comm/Ind: Hi Val	1,000,000	998,600	-0.1	31,461	36,026	4,565	14.5	3.15	3.61

<b>EAST CENTRAL CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	3,657,047	3,363,582	-293,466	-8.0	47,957	49,151	1,194	2.5	1.31	1.46
ResNonHm Exist	587,867	543,709	-44,158	-7.5	9,128	10,118	990	10.9	1.55	1.86
Apartments Exist	202,206	199,719	-2,487	-1.2	3,675	4,326	651	17.7	1.82	2.17
Low-inc Apts Exi	70,927	69,747	-1,180	-1.7	792	936	144	18.1	1.12	1.34
Seas Rec: Exist	112,839	109,949	-2,890	-2.6	1,656	1,868	212	12.8	1.47	1.70
Com/Ind Lo Exist	335,467	329,448	-6,019	-1.8	9,706	10,941	1,236	12.7	2.89	3.32
Com/Ind Hi Exist	688,970	652,634	-36,336	-5.3	26,386	28,683	2,298	8.7	3.83	4.40
Publ U: Elec Gen	1,130	1,141	11	1.0	32	38	6	17.1	2.87	3.33
Publ U: Other	104,416	105,460	1,044	1.0	3,996	4,614	619	15.5	3.83	4.38
AgHm House Exist	70,059	64,249	-5,810	-8.3	849	882	33	3.9	1.21	1.37
AgHm Land: Exist	97,922	99,657	1,735	1.8	520	649	129	24.8	0.53	0.65
Ag NonHm: Exist	93,505	93,057	-448	-0.5	1,234	1,458	223	18.1	1.32	1.57
Misc props	25,316	25,316	0	0.0	496	593	97	19.5	1.96	2.34
ResHmstd: NewCon	0	8,295	8,295	0.0	0	152	152	0.0	0.00	1.84
All Other NewCon	0	10,285	10,285	0.0	0	246	246	0.0	0.00	2.39
<b>Total</b>	<b>6,047,672</b>	<b>5,676,247</b>	<b>-371,424</b>	<b>-6.1</b>	<b>106,427</b>	<b>114,656</b>	<b>8,228</b>	<b>7.7</b>	<b>1.76</b>	<b>2.02</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	70,351	60,277	-10,074	#####	County	61.64	70.90	0.072	0.077
(-) TIF Tax Capacity	2,116	2,035	-81	-3.8	City/Town	46.39	58.92	0.251	0.269
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.34	30.63	7.994	9.713
(=) Taxable Tax Capacity	68,235	58,242	-9,992	#####	Special District	3.80	4.43	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	138.16	164.89	8.318	10.059

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	98,600	90,700	-8.0	1,161	1,107	-53	-4.6	1.18	1.22
Res Hmstd: Avg Val	147,900	136,000	-8.0	1,927	1,967	40	2.1	1.30	1.45
Res Hmstd: Hi Val	197,100	181,300	-8.0	2,692	2,827	135	5.0	1.37	1.56
Res Hmstd: Ex-Hi Val	295,800	272,100	-8.0	4,227	4,550	323	7.6	1.43	1.67
Apartment	300,000	296,300	-1.2	5,431	6,405	974	17.9	1.81	2.16
Comm/Ind: Lo Val	150,000	142,100	-5.3	4,337	4,700	363	8.4	2.89	3.31
Comm/Ind: Med Val	300,000	284,200	-5.3	10,079	10,835	756	7.5	3.36	3.81
Comm/Ind: Hi Val	1,000,000	947,300	-5.3	36,872	39,857	2,985	8.1	3.69	4.21

**EAST CENTRAL TOWNS**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,257,160	4,924,442	-332,717	-6.3	53,869	56,715	2,846	5.3	1.02	1.15
ResNonHm Exist	709,257	675,071	-34,186	-4.8	8,264	8,998	734	8.9	1.17	1.33
Apartments Exist	4,361	4,310	-50	-1.2	67	75	8	11.5	1.54	1.74
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,852,553	1,767,686	-84,867	-4.6	18,203	19,385	1,181	6.5	0.98	1.10
Com/Ind Lo Exist	100,896	99,003	-1,893	-1.9	2,383	2,570	188	7.9	2.36	2.60
Com/Ind Hi Exist	84,944	80,632	-4,312	-5.1	2,593	2,702	109	4.2	3.05	3.35
Publ U: Elec Gen	10,736	10,843	107	1.0	256	290	33	13.0	2.39	2.67
Publ U: Other	200,212	202,214	2,002	1.0	6,492	7,149	658	10.1	3.24	3.54
AgHm House Exist	1,092,501	1,009,074	-83,427	-7.6	10,379	10,723	344	3.3	0.95	1.06
AgHm Land: Exist	1,581,517	1,564,373	-17,144	-1.1	6,194	7,222	1,028	16.6	0.39	0.46
Ag NonHm: Exist	1,471,515	1,435,354	-36,160	-2.5	14,316	15,787	1,471	10.3	0.97	1.10
Misc props	7,426	7,426	0	0.0	105	120	15	14.1	1.42	1.62
ResHmstd: NewCon	0	21,793	21,793	0.0	0	296	296	0.0	0.00	1.36
All Other NewCon	0	23,512	23,512	0.0	0	260	260	0.0	0.00	1.11
<b>Total</b>	<b>12,373,078</b>	<b>11,825,734</b>	<b>-547,344</b>	<b>-4.4</b>	<b>123,120</b>	<b>132,292</b>	<b>9,172</b>	<b>7.4</b>	<b>1.00</b>	<b>1.12</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	119,526	105,934	-13,592	#####	County	58.38	66.02	0.183	0.195
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	17.71	19.98	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.43	27.78	8.014	9.727
(=) Taxable Tax Capacity	119,526	105,934	-13,592	#####	Special District	0.87	1.02	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>101.39</b>	<b>114.80</b>	<b>8.197</b>	<b>9.922</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	118,600	111,100	-6.3	1,034	1,073	39	3.8	0.87	0.97
Res Hmstd: Avg Val	177,800	166,500	-6.4	1,736	1,821	85	4.9	0.98	1.09
Res Hmstd: Hi Val	237,000	222,000	-6.3	2,438	2,571	133	5.4	1.03	1.16
Res Hmstd: Ex-Hi Val	355,600	333,100	-6.3	3,845	4,071	227	5.9	1.08	1.22
Apartment	300,000	296,500	-1.2	4,048	4,549	501	12.4	1.35	1.53
Comm/Ind: Lo Val	150,000	142,400	-5.1	3,508	3,638	130	3.7	2.34	2.56
Comm/Ind: Med Val	300,000	284,800	-5.1	8,145	8,380	236	2.9	2.71	2.94
Comm/Ind: Hi Val	1,000,000	949,200	-5.1	29,781	30,794	1,013	3.4	2.98	3.24

**CENTRAL MINN CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	11,860,000	11,157,715	-702,285	-5.9	149,339	155,671	6,332	4.2	1.26	1.40
ResNonHm Exist	1,691,796	1,563,498	-128,298	-7.6	24,867	26,492	1,625	6.5	1.47	1.69
Apartments Exist	888,250	868,243	-20,007	-2.3	14,989	16,886	1,898	12.7	1.69	1.94
Low-inc Apts Exi	179,700	173,645	-6,055	-3.4	1,873	2,103	229	12.2	1.04	1.21
Seas Rec: Exist	114,211	110,276	-3,936	-3.4	1,624	1,823	199	12.3	1.42	1.65
Com/Ind Lo Exist	714,332	706,743	-7,589	-1.1	19,705	21,776	2,071	10.5	2.76	3.08
Com/Ind Hi Exist	3,168,133	3,019,430	-148,704	-4.7	114,366	120,711	6,344	5.5	3.61	4.00
Publ U: Elec Gen	611,287	617,400	6,113	1.0	14,303	15,942	1,639	11.5	2.34	2.58
Publ U: Other	473,784	478,522	4,738	1.0	16,562	18,242	1,679	10.1	3.50	3.81
AgHm House Exist	86,261	81,823	-4,438	-5.1	1,037	1,092	56	5.4	1.20	1.33
AgHm Land: Exist	146,116	139,275	-6,841	-4.7	759	846	87	11.4	0.52	0.61
Ag NonHm: Exist	216,697	206,385	-10,312	-4.8	2,647	2,894	247	9.3	1.22	1.40
Misc props	58,845	58,833	-12	0.0	1,067	1,245	178	16.7	1.81	2.12
ResHmstd: NewCon	0	59,438	59,438	0.0	0	1,002	1,002	0.0	0.00	1.69
All Other NewCon	0	26,769	26,769	0.0	0	502	502	0.0	0.00	1.87
<b>Total</b>	<b>20,209,412</b>	<b>19,267,995</b>	<b>-941,417</b>	<b>-4.7</b>	<b>363,139</b>	<b>387,228</b>	<b>24,089</b>	<b>6.6</b>	<b>1.80</b>	<b>2.01</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	250,734	223,643	-27,091	#####	County	47.23	53.72	0.000	0.000
(-) TIF Tax Capacity	9,411	8,924	-487	-5.2	City/Town	42.66	50.39	1.632	1.712
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.24	33.79	13.832	15.697
(=) Taxable Tax Capacity	241,323	214,719	-26,604	#####	Special District	2.15	2.54	0.130	0.137
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	122.28	140.45	15.594	17.545

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	111,200	104,600	-5.9	1,261	1,262	1	0.1	1.13	1.21
Res Hmstd: Avg Val	166,700	156,800	-5.9	2,076	2,153	77	3.7	1.25	1.37
Res Hmstd: Hi Val	222,300	209,100	-5.9	2,893	3,045	152	5.3	1.30	1.46
Res Hmstd: Ex-Hi Val	333,500	313,800	-5.9	4,526	4,832	306	6.8	1.36	1.54
Apartment	300,000	293,200	-2.3	5,053	5,662	609	12.0	1.68	1.93
Comm/Ind: Lo Val	150,000	143,000	-4.7	4,089	4,313	224	5.5	2.73	3.02
Comm/Ind: Med Val	300,000	285,900	-4.7	9,463	9,910	446	4.7	3.15	3.47
Comm/Ind: Hi Val	1,000,000	953,100	-4.7	34,543	36,350	1,807	5.2	3.45	3.81

**CENTRAL MINN TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	7,289,510	6,933,606	-355,904	-4.9	73,095	78,640	5,546	7.6	1.00	1.13
ResNonHm Exist	681,377	647,995	-33,382	-4.9	7,856	8,447	592	7.5	1.15	1.30
Apartments Exist	5,194	5,116	-77	-1.5	67	75	8	11.3	1.29	1.46
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,262,441	1,202,109	-60,332	-4.8	12,302	13,200	899	7.3	0.97	1.10
Com/Ind Lo Exist	157,575	155,098	-2,477	-1.6	3,574	3,831	257	7.2	2.27	2.47
Com/Ind Hi Exist	229,509	219,461	-10,048	-4.4	6,782	7,059	277	4.1	2.96	3.22
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	239,341	241,734	2,393	1.0	7,121	7,862	741	10.4	2.98	3.25
AgHm House Exist	1,147,674	1,096,233	-51,441	-4.5	10,959	11,848	889	8.1	0.95	1.08
AgHm Land: Exist	2,633,237	2,574,365	-58,872	-2.2	11,533	12,934	1,401	12.1	0.44	0.50
Ag NonHm: Exist	982,440	976,869	-5,572	-0.6	9,126	10,271	1,145	12.5	0.93	1.05
Misc props	9,000	9,000	0	0.0	115	131	16	13.6	1.28	1.45
ResHmstd: NewCon	0	26,709	26,709	0.0	0	350	350	0.0	0.00	1.31
All Other NewCon	0	24,762	24,762	0.0	0	262	262	0.0	0.00	1.06
<b>Total</b>	<b>14,637,298</b>	<b>14,113,057</b>	<b>-524,241</b>	<b>-3.6</b>	<b>142,529</b>	<b>154,909</b>	<b>12,379</b>	<b>8.7</b>	<b>0.97</b>	<b>1.10</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	140,335	127,815	-12,521	-8.9	County	47.94	54.42	0.000	0.000
(-) TIF Tax Capacity	85	80	-4	-5.0	City/Town	17.29	19.19	0.046	0.048
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.33	30.07	13.797	15.715
(=) Taxable Tax Capacity	140,251	127,735	-12,516	-8.9	Special District	1.35	1.60	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	92.92	105.29	13.843	15.763

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	152,200	144,800	-4.9	1,389	1,498	108	7.8	0.91	1.03
Res Hmstd: Avg Val	228,100	217,000	-4.9	2,268	2,440	172	7.6	0.99	1.12
Res Hmstd: Hi Val	304,100	289,300	-4.9	3,148	3,384	236	7.5	1.04	1.17
Res Hmstd: Ex-Hi Val	456,300	434,000	-4.9	4,871	5,254	382	7.8	1.07	1.21
Apartment	300,000	295,500	-1.5	3,900	4,355	455	11.7	1.3	1.47
Comm/Ind: Lo Val	150,000	143,400	-4.4	3,402	3,543	141	4.1	2.27	2.47
Comm/Ind: Med Val	300,000	286,900	-4.4	7,869	8,144	275	3.5	2.62	2.84
Comm/Ind: Hi Val	1,000,000	956,200	-4.4	28,715	29,841	1,126	3.9	2.87	3.12

<b>SOUTHWEST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,289,290	5,190,751	-98,538	-1.9	69,657	73,321	3,664	5.3	1.32	1.41
ResNonHm Exist	644,623	649,192	4,569	0.7	10,339	11,970	1,631	15.8	1.60	1.84
Apartments Exist	299,380	302,340	2,960	1.0	5,419	6,235	816	15.1	1.81	2.06
Low-inc Apts Exi	91,996	93,661	1,665	1.8	1,060	1,234	174	16.4	1.15	1.32
Seas Rec: Exist	38,827	40,888	2,061	5.3	628	773	146	23.2	1.62	1.89
Com/Ind Lo Exist	609,995	610,299	304	0.0	18,042	20,150	2,108	11.7	2.96	3.30
Com/Ind Hi Exist	1,097,692	1,105,453	7,760	0.7	40,819	45,132	4,313	10.6	3.72	4.08
Publ U: Elec Gen	3,346	3,380	33	1.0	111	132	21	18.5	3.33	3.91
Publ U: Other	93,031	93,961	930	1.0	3,766	4,311	545	14.5	4.05	4.59
AgHm House Exist	21,073	21,060	-13	-0.1	286	309	23	7.9	1.36	1.46
AgHm Land: Exist	95,473	101,990	6,517	6.8	744	916	172	23.2	0.78	0.90
Ag NonHm: Exist	85,087	87,765	2,678	3.1	1,148	1,386	237	20.7	1.35	1.58
Misc props	19,173	19,173	0	0.0	397	458	61	15.3	2.07	2.39
ResHmstd: NewCon	0	27,144	27,144	0.0	0	439	439	0.0	0.00	1.62
All Other NewCon	0	16,480	16,480	0.0	0	388	388	0.0	0.00	2.35
<b>Total</b>	<b>8,388,986</b>	<b>8,363,538</b>	<b>-25,448</b>	<b>-0.3</b>	<b>152,415</b>	<b>167,153</b>	<b>14,737</b>	<b>9.7</b>	<b>1.82</b>	<b>2.00</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	99,362	87,023	-12,339	#####	County	46.08	49.17	0.198	0.198
(-) TIF Tax Capacity	3,397	3,412	15	0.4	City/Town	65.88	80.46	0.361	0.362
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.28	19.16	22.259	24.152
(=) Taxable Tax Capacity	95,966	83,611	-12,354	#####	Special District	1.53	1.70	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	130.77	150.49	22.818	24.712

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	65,400	64,200	-1.8	743	738	-5	-0.6	1.14	1.15
Res Hmstd: Avg Val	98,000	96,200	-1.8	1,221	1,255	34	2.8	1.25	1.30
Res Hmstd: Hi Val	130,700	128,300	-1.8	1,753	1,861	108	6.2	1.34	1.45
Res Hmstd: Ex-Hi Val	196,100	192,400	-1.9	2,816	3,071	255	9.1	1.44	1.6
Apartment	300,000	303,000	1.0	5,589	6,449	860	15.4	1.86	2.13
Comm/Ind: Lo Val	150,000	151,100	0.7	4,389	4,904	515	11.7	2.93	3.25
Comm/Ind: Med Val	300,000	302,100	0.7	10,126	11,299	1,173	11.6	3.38	3.74
Comm/Ind: Hi Val	1,000,000	1,007,100	0.7	36,900	41,158	4,258	11.5	3.69	4.09

**SOUTHWEST TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	3,435,647	3,394,090	-41,557	-1.2	30,153	32,935	2,782	9.2	0.88	0.97
ResNonHm Exist	436,739	433,135	-3,603	-0.8	4,424	4,670	246	5.6	1.01	1.08
Apartments Exist	4,137	3,924	-212	-5.1	48	48	0	0.8	1.15	1.22
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	867,949	858,809	-9,140	-1.1	8,320	8,827	507	6.1	0.96	1.03
Com/Ind Lo Exist	131,476	132,848	1,372	1.0	2,763	2,897	134	4.8	2.10	2.18
Com/Ind Hi Exist	232,723	240,913	8,190	3.5	6,185	6,560	375	6.1	2.66	2.72
Publ U: Elec Gen	12,329	12,452	123	1.0	162	167	6	3.5	1.31	1.34
Publ U: Other	501,905	506,925	5,019	1.0	12,989	13,434	444	3.4	2.59	2.65
AgHm House Exist	1,628,514	1,601,355	-27,159	-1.7	12,172	13,733	1,561	12.8	0.75	0.86
AgHm Land: Exist	16,588,099	17,663,946	1,075,847	6.5	66,431	72,943	6,512	9.8	0.40	0.41
Ag NonHm: Exist	8,621,105	9,180,763	559,658	6.5	57,539	63,049	5,510	9.6	0.67	0.69
Misc props	3,330	3,330	0	0.0	44	47	3	6.5	1.33	1.41
ResHmstd: NewCon	0	30,948	30,948	0.0	0	313	313	0.0	0.00	1.01
All Other NewCon	0	71,156	71,156	0.0	0	501	501	0.0	0.00	0.70
<b>Total</b>	<b>32,463,953</b>	<b>34,134,595</b>	<b>1,670,642</b>	<b>5.1</b>	<b>201,230</b>	<b>220,125</b>	<b>18,895</b>	<b>9.4</b>	<b>0.62</b>	<b>0.64</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	272,808	277,626	4,817	1.8	County	44.52	45.57	0.120	0.122
(-) TIF Tax Capacity	68	71	3	4.6	City/Town	9.59	9.68	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.98	15.13	23.082	25.152
(=) Taxable Tax Capacity	272,741	277,555	4,814	1.8	Special District	1.13	1.18	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	69.22	71.55	23.203	25.274

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	115,700	114,300	-1.2	801	914	113	14.1	0.69	0.8
Res Hmstd: Avg Val	173,500	171,400	-1.2	1,387	1,504	116	8.4	0.8	0.88
Res Hmstd: Hi Val	231,200	228,400	-1.2	1,972	2,092	120	6.1	0.85	0.92
Res Hmstd: Ex-Hi Val	346,900	342,700	-1.2	3,146	3,273	127	4.0	0.91	0.95
Apartment	300,000	284,600	-5.1	3,292	3,265	-27	-0.8	1.1	1.15
Comm/Ind: Lo Val	150,000	155,300	3.5	3,009	3,231	222	7.4	2.01	2.08
Comm/Ind: Med Val	300,000	310,600	3.5	6,905	7,365	460	6.7	2.30	2.37
Comm/Ind: Hi Val	1,000,000	1,035,200	3.5	25,088	26,655	1,567	6.2	2.51	2.57



**SOUTH CENTRAL CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,728,250	5,569,284	-158,967	-2.8	67,879	72,480	4,601	6.8	1.18	1.30
ResNonHm Exist	781,486	771,400	-10,086	-1.3	11,094	12,681	1,587	14.3	1.42	1.64
Apartments Exist	443,424	443,902	478	0.1	6,837	7,905	1,068	15.6	1.54	1.78
Low-inc Apts Exi	87,689	87,717	29	0.0	861	995	134	15.6	0.98	1.13
Seas Rec: Exist	53,730	54,552	822	1.5	624	682	59	9.4	1.16	1.25
Com/Ind Lo Exist	480,962	478,900	-2,062	-0.4	13,089	14,506	1,417	10.8	2.72	3.03
Com/Ind Hi Exist	1,313,645	1,285,384	-28,261	-2.2	44,342	47,970	3,628	8.2	3.38	3.73
Publ U: Elec Gen	26,472	26,737	265	1.0	604	675	70	11.6	2.28	2.52
Publ U: Other	93,837	94,776	938	1.0	3,279	3,694	416	12.7	3.49	3.90
AgHm House Exist	12,973	13,047	74	0.6	168	188	20	11.9	1.29	1.44
AgHm Land: Exist	44,229	48,004	3,775	8.5	319	412	94	29.3	0.72	0.86
Ag NonHm: Exist	81,217	85,113	3,896	4.8	966	1,172	206	21.3	1.19	1.38
Misc props	25,086	25,086	0	0.0	428	492	65	15.1	1.70	1.96
ResHmstd: NewCon	0	32,837	32,837	0.0	0	508	508	0.0	0.00	1.55
All Other NewCon	0	19,205	19,205	0.0	0	339	339	0.0	0.00	1.76
<b>Total</b>	<b>9,173,000</b>	<b>9,035,944</b>	<b>-137,057</b>	<b>-1.5</b>	<b>150,489</b>	<b>164,698</b>	<b>14,209</b>	<b>9.4</b>	<b>1.64</b>	<b>1.82</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	109,624	97,360	-12,264	#####	County	44.61	47.04	0.000	0.000
(-) TIF Tax Capacity	3,866	3,828	-37	-1.0	City/Town	54.55	67.22	0.343	0.348
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.51	20.65	15.565	17.593
(=) Taxable Tax Capacity	105,758	93,531	-12,227	#####	Special District	0.40	0.43	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	118.08	135.34	15.908	17.941

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	83,400	81,100	-2.8	820	838	18	2.2	0.98	1.03
Res Hmstd: Avg Val	125,000	121,500	-2.8	1,415	1,506	91	6.5	1.13	1.24
Res Hmstd: Hi Val	166,600	162,000	-2.8	2,010	2,176	167	8.3	1.21	1.34
Res Hmstd: Ex-Hi Val	250,000	243,100	-2.8	3,202	3,518	316	9.9	1.28	1.45
Apartment	300,000	300,300	0.1	4,905	5,619	714	14.6	1.64	1.87
Comm/Ind: Lo Val	150,000	146,800	-2.1	3,999	4,321	322	8.0	2.67	2.94
Comm/Ind: Med Val	300,000	293,500	-2.2	9,252	9,961	709	7.7	3.08	3.39
Comm/Ind: Hi Val	1,000,000	978,500	-2.2	33,764	36,433	2,668	7.9	3.38	3.72

**SOUTH CENTRAL TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	2,782,941	2,773,178	-9,763	-0.4	22,651	24,786	2,135	9.4	0.81	0.89
ResNonHm Exist	388,012	394,977	6,964	1.8	3,611	3,911	299	8.3	0.93	0.99
Apartments Exist	5,341	5,500	159	3.0	58	64	7	11.5	1.08	1.17
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	277,972	277,916	-56	0.0	2,160	2,277	117	5.4	0.78	0.82
Com/Ind Lo Exist	78,709	79,134	425	0.5	1,575	1,650	75	4.7	2.00	2.09
Com/Ind Hi Exist	144,620	141,691	-2,928	-2.0	3,742	3,805	63	1.7	2.59	2.69
Publ U: Elec Gen	10,945	11,054	109	1.0	155	153	-2	-1.2	1.42	1.39
Publ U: Other	267,458	270,133	2,675	1.0	6,936	7,177	240	3.5	2.59	2.66
AgHm House Exist	1,145,779	1,120,963	-24,816	-2.2	8,558	9,367	808	9.4	0.75	0.84
AgHm Land: Exist	8,543,732	9,156,394	612,662	7.2	35,743	39,866	4,123	11.5	0.42	0.44
Ag NonHm: Exist	4,025,108	4,297,880	272,772	6.8	28,047	31,010	2,963	10.6	0.70	0.72
Misc props	1,208	1,208	0	0.0	13	15	1	8.7	1.11	1.21
ResHmstd: NewCon	0	18,689	18,689	0.0	0	179	179	0.0	0.00	0.96
All Other NewCon	0	41,379	41,379	0.0	0	316	316	0.0	0.00	0.76
<b>Total</b>	<b>17,671,825</b>	<b>18,590,097</b>	<b>918,272</b>	<b>5.2</b>	<b>113,250</b>	<b>124,575</b>	<b>11,325</b>	<b>10.0</b>	<b>0.64</b>	<b>0.67</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	149,565	151,859	2,294	1.5	County	45.63	46.95	0.000	0.000
(-) TIF Tax Capacity	6	6	0	3.8	City/Town	10.32	10.52	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.11	16.48	17.080	18.609
(=) Taxable Tax Capacity	149,559	151,853	2,294	1.5	Special District	0.31	0.32	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>71.38</b>	<b>74.27</b>	<b>17.080</b>	<b>18.609</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	132,500	132,000	-0.4	919	1,038	119	12.9	0.69	0.79
Res Hmstd: Avg Val	198,700	198,000	-0.4	1,564	1,695	131	8.4	0.79	0.86
Res Hmstd: Hi Val	264,900	264,000	-0.3	2,209	2,352	143	6.5	0.83	0.89
Res Hmstd: Ex-Hi Val	397,400	396,000	-0.4	3,501	3,666	166	4.7	0.88	0.93
Apartment	300,000	308,900	3.0	3,189	3,443	254	8.0	1.06	1.11
Comm/Ind: Lo Val	150,000	147,000	-2.0	2,966	2,990	24	0.8	1.98	2.03
Comm/Ind: Med Val	300,000	293,900	-2.0	6,835	6,864	29	0.4	2.28	2.34
Comm/Ind: Hi Val	1,000,000	979,800	-2.0	24,892	25,040	147	0.6	2.49	2.56

<b>OLMSTED COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	7,464,887	7,390,254	-74,633	-1.0	87,984	95,424	7,440	8.5	1.18	1.29
ResNonHm Exist	1,220,603	1,208,397	-12,206	-1.0	16,481	18,093	1,612	9.8	1.35	1.50
Apartments Exist	398,527	402,250	3,723	0.9	6,434	7,221	787	12.2	1.61	1.80
Low-inc Apts Exi	92,006	93,188	1,182	1.3	916	1,035	119	13.0	1.00	1.11
Seas Rec: Exist	10,351	10,305	-46	-0.4	156	172	15	9.7	1.51	1.67
Com/Ind Lo Exist	331,153	330,689	-465	-0.1	8,776	9,459	683	7.8	2.65	2.86
Com/Ind Hi Exist	1,858,045	1,858,438	393	0.0	64,686	69,651	4,965	7.7	3.48	3.75
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	70,055	70,756	701	1.0	2,348	2,545	198	8.4	3.35	3.60
AgHm House Exist	353,262	345,319	-7,943	-2.2	3,591	3,843	252	7.0	1.02	1.11
AgHm Land: Exist	790,299	804,848	14,549	1.8	4,014	4,456	442	11.0	0.51	0.55
Ag NonHm: Exist	379,096	391,892	12,796	3.4	3,840	4,325	484	12.6	1.01	1.10
Misc props	21,554	21,554	0	0.0	360	399	39	10.9	1.67	1.85
ResHmstd: NewCon	0	39,860	39,860	0.0	0	409	409	0.0	0.00	1.03
All Other NewCon	0	46,756	46,756	0.0	0	712	712	0.0	0.00	1.52
<b>Total</b>	<b>12,989,839</b>	<b>13,014,507</b>	<b>24,668</b>	<b>0.2</b>	<b>199,586</b>	<b>217,744</b>	<b>18,158</b>	<b>9.1</b>	<b>1.54</b>	<b>1.67</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	149,247	141,241	-8,006	-5.4	County	54.55	58.82	0.000	0.000
(-) TIF Tax Capacity	2,040	2,040	0	0.0	City/Town	38.33	43.00	0.136	0.136
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.47	26.14	11.075	13.487
(=) Taxable Tax Capacity	147,207	139,201	-8,006	-5.4	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	116.36	127.96	11.211	13.623

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	126,400	125,100	-1.0	1,354	1,439	85	6.3	1.07	1.15
Res Hmstd: Avg Val	189,500	187,600	-1.0	2,216	2,396	180	8.1	1.17	1.28
Res Hmstd: Hi Val	252,600	250,100	-1.0	3,077	3,352	275	8.9	1.22	1.34
Res Hmstd: Ex-Hi Val	378,900	375,100	-1.0	4,802	5,266	464	9.7	1.27	1.40
Apartment	300,000	302,800	0.9	4,700	5,256	556	11.8	1.57	1.74
Comm/Ind: Lo Val	150,000	150,000	0.0	3,890	4,184	294	7.6	2.59	2.79
Comm/Ind: Med Val	300,000	300,100	0.0	9,021	9,698	678	7.5	3.01	3.23
Comm/Ind: Hi Val	1,000,000	1,000,200	0.0	32,964	35,418	2,455	7.4	3.3	3.54

<b>SOUTHEAST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	9,792,204	9,481,844	-310,360	-3.2	118,072	126,465	8,393	7.1	1.21	1.33
ResNonHm Exist	1,265,474	1,228,927	-36,547	-2.9	18,387	20,486	2,099	11.4	1.45	1.67
Apartments Exist	499,094	503,913	4,819	1.0	8,074	9,364	1,290	16.0	1.62	1.86
Low-inc Apts Exi	138,397	139,717	1,320	1.0	1,427	1,656	229	16.1	1.03	1.19
Seas Rec: Exist	103,043	98,931	-4,112	-4.0	1,442	1,545	103	7.1	1.40	1.56
Com/Ind Lo Exist	773,941	769,789	-4,153	-0.5	21,099	23,260	2,162	10.2	2.73	3.02
Com/Ind Hi Exist	1,726,636	1,670,091	-56,545	-3.3	59,782	63,995	4,212	7.0	3.46	3.83
Publ U: Elec Gen	330,328	333,631	3,303	1.0	8,424	9,341	918	10.9	2.55	2.80
Publ U: Other	256,146	258,707	2,561	1.0	9,027	9,991	964	10.7	3.52	3.86
AgHm House Exist	36,434	35,874	-559	-1.5	426	467	41	9.7	1.17	1.30
AgHm Land: Exist	111,254	110,768	-486	-0.4	637	739	102	16.1	0.57	0.67
Ag NonHm: Exist	114,224	110,209	-4,015	-3.5	1,268	1,422	154	12.1	1.11	1.29
Misc props	42,327	42,337	10	0.0	762	871	109	14.3	1.80	2.06
ResHmstd: NewCon	0	43,558	43,558	0.0	0	706	706	0.0	0.00	1.62
All Other NewCon	0	24,526	24,526	0.0	0	439	439	0.0	0.00	1.79
<b>Total</b>	<b>15,189,501</b>	<b>14,852,823</b>	<b>-336,678</b>	<b>-2.2</b>	<b>248,826</b>	<b>270,749</b>	<b>21,922</b>	<b>8.8</b>	<b>1.64</b>	<b>1.82</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	180,347	159,726	-20,621	#####	County	43.80	47.42	0.000	0.000
(-) TIF Tax Capacity	3,669	3,630	-39	-1.1	City/Town	49.65	59.61	0.192	0.196
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.16	24.63	19.973	21.920
(=) Taxable Tax Capacity	176,679	156,096	-20,582	#####	Special District	1.81	2.08	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	116.42	133.74	20.165	22.116

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	91,900	89,000	-3.2	966	996	31	3.2	1.05	1.12
Res Hmstd: Avg Val	137,800	133,400	-3.2	1,634	1,742	108	6.6	1.19	1.31
Res Hmstd: Hi Val	183,700	177,900	-3.2	2,302	2,489	187	8.1	1.25	1.4
Res Hmstd: Ex-Hi Val	275,700	267,000	-3.2	3,641	3,985	343	9.4	1.32	1.49
Apartment	300,000	302,900	1.0	4,971	5,734	763	15.4	1.66	1.89
Comm/Ind: Lo Val	150,000	145,100	-3.3	4,026	4,297	271	6.7	2.68	2.96
Comm/Ind: Med Val	300,000	290,200	-3.3	9,293	9,874	581	6.3	3.1	3.40
Comm/Ind: Hi Val	1,000,000	967,300	-3.3	33,871	36,107	2,236	6.6	3.39	3.73

<b>SOUTHEAST TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	4,588,037	4,513,631	-74,406	-1.6	41,695	45,543	3,848	9.2	0.91	1.01
ResNonHm Exist	644,587	636,436	-8,152	-1.3	6,544	7,060	517	7.9	1.02	1.11
Apartments Exist	3,592	3,571	-21	-0.6	44	48	4	7.9	1.24	1.34
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	228,194	223,737	-4,457	-2.0	2,053	2,195	142	6.9	0.90	0.98
Com/Ind Lo Exist	104,951	104,404	-547	-0.5	2,281	2,397	117	5.1	2.17	2.30
Com/Ind Hi Exist	96,674	95,307	-1,367	-1.4	2,675	2,795	120	4.5	2.77	2.93
Publ U: Elec Gen	28	28	0	1.0	1	1	0	6.4	2.31	2.43
Publ U: Other	334,173	337,515	3,342	1.0	9,296	9,881	585	6.3	2.78	2.93
AgHm House Exist	1,777,894	1,712,205	-65,689	-3.7	15,332	16,418	1,085	7.1	0.86	0.96
AgHm Land: Exist	8,463,097	8,715,033	251,936	3.0	38,093	42,355	4,261	11.2	0.45	0.49
Ag NonHm: Exist	3,552,295	3,666,755	114,460	3.2	28,490	31,523	3,033	10.6	0.80	0.86
Misc props	5,989	5,989	0	0.0	75	80	6	7.5	1.25	1.34
ResHmstd: NewCon	0	26,079	26,079	0.0	0	282	282	0.0	0.00	1.08
All Other NewCon	0	38,331	38,331	0.0	0	306	306	0.0	0.00	0.80
<b>Total</b>	19,799,510	20,079,021	279,511	1.4	146,577	160,884	14,307	9.8	0.74	0.80

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	168,820	163,630	-5,190	-3.1	County	46.01	49.45	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	13.85	14.33	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.58	23.12	18.983	20.813
(=) Taxable Tax Capacity	168,820	163,630	-5,190	-3.1	Special District	0.62	0.66	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	81.06	87.56	18.983	20.813

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	136,000	133,800	-1.6	1,111	1,229	119	10.7	0.82	0.92
Res Hmstd: Avg Val	203,900	200,600	-1.6	1,851	2,006	155	8.4	0.91	1
Res Hmstd: Hi Val	271,900	267,500	-1.6	2,593	2,784	191	7.4	0.95	1.04
Res Hmstd: Ex-Hi Val	407,900	401,300	-1.6	4,076	4,339	264	6.5	1	1.08
Apartment	300,000	298,200	-0.6	3,609	3,884	275	7.6	1.20	1.30
Comm/Ind: Lo Val	150,000	147,900	-1.4	3,212	3,336	123	3.8	2.14	2.26
Comm/Ind: Med Val	300,000	295,800	-1.4	7,401	7,666	265	3.6	2.47	2.59
Comm/Ind: Hi Val	1,000,000	985,900	-1.4	26,947	27,939	993	3.7	2.69	2.83

**ANOKA COUNTY**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	19,059,913	18,108,193	-951,720	-5.0	236,448	242,329	5,882	2.5	1.24	1.34
ResNonHm Exist	2,050,475	2,296,531	246,057	12.0	28,736	35,609	6,873	23.9	1.40	1.55
Apartments Exist	760,604	738,644	-21,961	-2.9	12,762	14,033	1,271	10.0	1.68	1.90
Low-inc Apts Exi	151,324	145,926	-5,397	-3.6	1,571	1,700	130	8.3	1.04	1.17
Seas Rec: Exist	49,379	48,369	-1,010	-2.0	622	667	45	7.3	1.26	1.38
Com/Ind Lo Exist	486,333	483,631	-2,702	-0.6	13,385	14,294	909	6.8	2.75	2.96
Com/Ind Hi Exist	3,746,798	3,573,528	-173,270	-4.6	134,727	137,636	2,909	2.2	3.60	3.85
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	262,912	265,541	2,629	1.0	9,374	10,120	747	8.0	3.57	3.81
AgHm House Exist	107,119	98,572	-8,548	-8.0	1,219	1,205	-15	-1.2	1.14	1.22
AgHm Land: Exist	107,463	99,684	-7,778	-7.2	470	487	17	3.7	0.44	0.49
Ag NonHm: Exist	123,033	118,010	-5,023	-4.1	1,353	1,425	71	5.3	1.10	1.21
Misc props	144,899	144,899	0	0.0	2,455	2,665	211	8.6	1.69	1.84
ResHmstd: NewCon	0	117,310	117,310	0.0	0	1,813	1,813	0.0	0.00	1.55
All Other NewCon	0	65,174	65,174	0.0	0	1,041	1,041	0.0	0.00	1.60
<b>Total</b>	<b>27,050,251</b>	<b>26,304,013</b>	<b>-746,238</b>	<b>-2.8</b>	<b>443,121</b>	<b>465,026</b>	<b>21,905</b>	<b>4.9</b>	<b>1.64</b>	<b>1.77</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	315,783	287,709	-28,074	-8.9	County	40.19	44.51	0.000	0.000	
(-) TIF Tax Capacity	14,817	14,155	-662	-4.5	City/Town	38.82	43.18	0.345	0.354	
(-) FD Contrib Tax Cap	36,111	33,145	-2,966	-8.2	School District	27.46	30.73	20.917	22.382	
(=) Taxable Tax Capacity	264,854	240,409	-24,446	-9.2	Special District	6.16	6.33	0.000	0.000	
FD Distrib Tax Cap	56,477	52,411	-4,066	-7.2	<b>Total</b>	112.63	124.75	21.262	22.736	

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	133,200	126,500	-5.0	1,531	1,543	12	0.8	1.15	1.22
Res Hmstd:Avg Val	199,700	189,700	-5.0	2,481	2,546	65	2.6	1.24	1.34
Res Hmstd: Hi Val	266,100	252,800	-5.0	3,430	3,548	118	3.4	1.29	1.40
Res Hmstd: Ex-Hi Val	399,300	379,400	-5.0	5,333	5,557	223	4.2	1.34	1.46
Apartment	300,000	291,300	-2.9	4,862	5,205	343	7.1	1.62	1.79
Comm/Ind: Lo Val	150,000	143,100	-4.6	3,957	4,053	96	2.4	2.64	2.83
Comm/Ind: Med Val	300,000	286,100	-4.6	9,127	9,285	158	1.7	3.04	3.25
Comm/Ind: Hi Val	1,000,000	953,800	-4.6	33,252	33,994	742	2.2	3.33	3.56

<b>WASHINGTON COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	18,642,293	17,897,197	-745,096	-4.0	203,102	210,375	7,272	3.6	1.09	1.18
ResNonHm Exist	2,221,917	2,110,821	-111,096	-5.0	26,148	26,953	805	3.1	1.18	1.28
Apartments Exist	572,971	568,945	-4,026	-0.7	8,400	9,112	712	8.5	1.47	1.60
Low-inc Apts Exi	106,786	104,015	-2,771	-2.6	944	1,010	67	7.1	0.88	0.97
Seas Rec: Exist	157,764	144,501	-13,263	-8.4	1,625	1,605	-19	-1.2	1.03	1.11
Com/Ind Lo Exist	301,228	302,609	1,380	0.5	7,711	8,239	528	6.8	2.56	2.72
Com/Ind Hi Exist	2,693,810	2,632,748	-61,062	-2.3	91,211	94,643	3,432	3.8	3.39	3.59
Publ U: Elec Gen	152,977	154,507	1,530	1.0	3,575	3,910	335	9.4	2.34	2.53
Publ U: Other	240,625	243,032	2,406	1.0	8,123	8,739	615	7.6	3.38	3.60
AgHm House Exist	147,077	133,364	-13,713	-9.3	1,359	1,330	-29	-2.1	0.92	1.00
AgHm Land: Exist	203,525	219,326	15,802	7.8	664	794	130	19.7	0.33	0.36
Ag NonHm: Exist	419,622	435,743	16,121	3.8	3,665	4,139	474	12.9	0.87	0.95
Misc props	37,324	37,324	0	0.0	486	528	42	8.6	1.30	1.42
ResHmstd: NewCon	0	97,695	97,695	0.0	0	1,357	1,357	0.0	0.00	1.39
All Other NewCon	0	93,046	93,046	0.0	0	1,222	1,222	0.0	0.00	1.31
<b>Total</b>	<b>25,897,921</b>	<b>25,174,873</b>	<b>-723,048</b>	<b>-2.8</b>	<b>357,013</b>	<b>373,957</b>	<b>16,943</b>	<b>4.7</b>	<b>1.38</b>	<b>1.49</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	295,231	275,747	-19,484	-6.6	County	29.63	32.67	0.229	0.236
(-) TIF Tax Capacity	7,897	7,912	15	0.2	City/Town	32.81	35.11	0.675	0.695
(-) FD Contrib Tax Cap	25,869	24,319	-1,550	-6.0	School District	26.89	29.46	18.037	18.894
(=) Taxable Tax Capacity	261,465	243,517	-17,948	-6.9	Special District	5.44	6.10	0.000	0.000
FD Distrib Tax Cap	31,708	29,425	-2,283	-7.2	<b>Total</b>	94.77	103.35	18.941	19.825

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	174,000	167,000	-4.0	1,763	1,827	65	3.7	1.01	1.09
Res Hmstd: Avg Val	260,900	250,500	-4.0	2,829	2,934	105	3.7	1.08	1.17
Res Hmstd: Hi Val	347,800	333,900	-4.0	3,895	4,039	143	3.7	1.12	1.21
Res Hmstd: Ex-Hi Val	521,800	500,900	-4.0	5,985	6,172	187	3.1	1.15	1.23
Apartment	300,000	297,900	-0.7	4,122	4,439	317	7.7	1.37	1.49
Comm/Ind: Lo Val	150,000	146,600	-2.3	3,520	3,639	119	3.4	2.35	2.48
Comm/Ind: Med Val	300,000	293,200	-2.3	8,119	8,368	249	3.1	2.71	2.85
Comm/Ind: Hi Val	1,000,000	977,300	-2.3	29,580	30,558	977	3.3	2.96	3.13

<b>DAKOTA COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	26,348,987	25,559,221	-789,765	-3.0	309,066	321,728	12,662	4.1	1.17	1.26
ResNonHm Exist	2,166,431	2,101,438	-64,993	-3.0	28,194	29,655	1,460	5.2	1.30	1.41
Apartments Exist	1,604,628	1,603,832	-797	0.0	23,801	25,859	2,058	8.6	1.48	1.61
Low-inc Apts Exi	124,731	125,528	797	0.6	1,213	1,327	114	9.4	0.97	1.06
Seas Rec: Exist	26,305	26,062	-243	-0.9	329	353	24	7.2	1.25	1.35
Com/Ind Lo Exist	523,210	522,531	-679	-0.1	13,841	14,712	871	6.3	2.65	2.82
Com/Ind Hi Exist	5,560,048	5,440,253	-119,795	-2.2	190,323	197,494	7,171	3.8	3.42	3.63
Publ U: Elec Gen	79,195	79,987	792	1.0	1,962	2,151	189	9.6	2.48	2.69
Publ U: Other	533,687	539,024	5,337	1.0	18,430	19,807	1,376	7.5	3.45	3.67
AgHm House Exist	205,174	211,325	6,151	3.0	2,000	2,279	279	14.0	0.97	1.08
AgHm Land: Exist	625,420	648,330	22,910	3.7	2,834	3,265	431	15.2	0.45	0.50
Ag NonHm: Exist	326,539	332,054	5,514	1.7	3,027	3,347	321	10.6	0.93	1.01
Misc props	135,301	135,301	0	0.0	2,186	2,369	184	8.4	1.62	1.75
ResHmstd: NewCon	0	118,459	118,459	0.0	0	1,766	1,766	0.0	0.00	1.49
All Other NewCon	0	53,299	53,299	0.0	0	931	931	0.0	0.00	1.75
<b>Total</b>	<b>38,259,657</b>	<b>37,496,643</b>	<b>-763,014</b>	<b>-2.0</b>	<b>597,205</b>	<b>627,041</b>	<b>29,836</b>	<b>5.0</b>	<b>1.56</b>	<b>1.67</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>	<b>Ref Mkt Val</b>			
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>		
Total Tax Capacity	450,548	421,490	-29,058	-6.4	County	29.11	31.77	0.537	0.548
(-) TIF Tax Capacity	14,889	14,659	-230	-1.5	City/Town	40.00	42.08	0.995	1.017
(-) FD Contrib Tax Cap	52,609	50,137	-2,472	-4.7	School District	27.24	30.49	20.439	21.683
(=) Taxable Tax Capacity	383,050	356,694	-26,356	-6.9	Special District	5.01	5.61	0.000	0.000
FD Distrib Tax Cap	58,690	54,464	-4,226	-7.2	<b>Total</b>	101.36	109.95	21.971	23.248

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	152,200	147,600	-3.0	1,642	1,703	61	3.7	1.08	1.15
Res Hmstd: Avg Val	228,200	221,400	-3.0	2,647	2,759	111	4.2	1.16	1.25
Res Hmstd: Hi Val	304,100	295,000	-3.0	3,652	3,812	160	4.4	1.20	1.29
Res Hmstd: Ex-Hi Val	456,300	442,600	-3.0	5,628	5,895	268	4.8	1.23	1.33
Apartment	300,000	299,900	0.0	4,460	4,819	359	8.0	1.49	1.61
Comm/Ind: Lo Val	150,000	146,800	-2.1	3,714	3,840	126	3.4	2.48	2.62
Comm/Ind: Med Val	300,000	293,500	-2.2	8,556	8,816	260	3.0	2.85	3.00
Comm/Ind: Hi Val	1,000,000	978,500	-2.2	31,153	32,174	1,021	3.3	3.12	3.29



**CARVER & SCOTT COUNTIES**

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	16,914,539	16,334,851	-579,689	-3.4	209,649	220,369	10,720	5.1	1.24	1.35
ResNonHm Exist	2,088,328	1,985,817	-102,511	-4.9	28,415	29,767	1,352	4.8	1.36	1.50
Apartments Exist	393,623	394,691	1,068	0.3	6,254	6,918	664	10.6	1.59	1.75
Low-inc Apts Exi	109,756	110,176	421	0.4	1,097	1,228	131	11.9	1.00	1.11
Seas Rec: Exist	80,259	78,644	-1,615	-2.0	1,021	1,095	74	7.3	1.27	1.39
Com/Ind Lo Exist	382,406	361,948	-20,459	-5.4	10,331	10,571	240	2.3	2.70	2.92
Com/Ind Hi Exist	2,407,602	2,330,801	-76,801	-3.2	85,023	88,133	3,110	3.7	3.53	3.78
Publ U: Elec Gen	18,924	19,113	189	1.0	445	496	51	11.5	2.35	2.60
Publ U: Other	200,960	202,970	2,010	1.0	6,826	7,477	651	9.5	3.40	3.68
AgHm House Exist	379,769	362,752	-17,016	-4.5	3,604	3,836	232	6.4	0.95	1.06
AgHm Land: Exist	930,361	919,852	-10,509	-1.1	3,919	4,390	471	12.0	0.42	0.48
Ag NonHm: Exist	486,182	483,248	-2,935	-0.6	4,706	5,246	540	11.5	0.97	1.09
Misc props	24,861	24,861	0	0.0	388	437	48	12.5	1.56	1.76
ResHmstd: NewCon	0	134,681	134,681	0.0	0	2,077	2,077	0.0	0.00	1.54
All Other NewCon	0	90,800	90,800	0.0	0	1,440	1,440	0.0	0.00	1.59
<b>Total</b>	<b>24,417,571</b>	<b>23,835,203</b>	<b>-582,367</b>	<b>-2.4</b>	<b>361,677</b>	<b>383,480</b>	<b>21,803</b>	<b>6.0</b>	<b>1.48</b>	<b>1.61</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	272,375	255,859	-16,516	-6.1	County	38.03	41.53	0.000	0.000
(-) TIF Tax Capacity	7,258	6,999	-260	-3.6	City/Town	32.33	35.56	1.054	1.081
(-) FD Contrib Tax Cap	22,257	22,091	-166	-0.7	School District	32.20	35.95	18.305	19.910
(=) Taxable Tax Capacity	242,859	226,770	-16,090	-6.6	Special District	5.27	5.80	0.000	0.000
FD Distrib Tax Cap	28,261	26,226	-2,035	-7.2	<b>Total</b>	107.84	118.84	19.359	20.990

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	180,200	174,000	-3.4	2,082	2,177	95	4.5	1.16	1.25
Res Hmstd: Avg Val	270,200	260,900	-3.4	3,308	3,485	177	5.4	1.22	1.34
Res Hmstd: Hi Val	360,200	347,900	-3.4	4,533	4,794	261	5.8	1.26	1.38
Res Hmstd: Ex-Hi Val	540,500	522,000	-3.4	6,984	7,364	380	5.4	1.29	1.41
Apartment	300,000	300,800	0.3	4,625	5,100	475	10.3	1.54	1.7
Comm/Ind: Lo Val	150,000	145,200	-3.2	3,821	3,959	138	3.6	2.55	2.73
Comm/Ind: Med Val	300,000	290,400	-3.2	8,818	9,095	277	3.1	2.94	3.13
Comm/Ind: Hi Val	1,000,000	968,100	-3.2	32,138	33,255	1,116	3.5	3.21	3.44

**NORTHERN HENNEPIN CO.**

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	16,744,285	16,021,982	-722,302	-4.3	238,373	246,879	8,506	3.6	1.42	1.54
ResNonHm Exist	1,608,827	1,538,621	-70,206	-4.4	25,597	27,278	1,681	6.6	1.59	1.77
Apartments Exist	914,764	904,665	-10,098	-1.1	17,770	19,891	2,121	11.9	1.94	2.20
Low-inc Apts Exi	136,362	134,346	-2,016	-1.5	1,623	1,800	177	10.9	1.19	1.34
Seas Rec: Exist	7,901	7,739	-162	-2.1	136	146	10	7.2	1.73	1.89
Com/Ind Lo Exist	341,583	337,351	-4,232	-1.2	9,986	10,686	700	7.0	2.92	3.17
Com/Ind Hi Exist	4,180,910	3,970,158	-210,752	-5.0	158,784	162,636	3,852	2.4	3.80	4.10
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	221,346	223,560	2,213	1.0	8,299	9,027	728	8.8	3.75	4.04
AgHm House Exist	67,076	62,164	-4,912	-7.3	902	901	-1	-0.1	1.34	1.45
AgHm Land: Exist	121,729	113,100	-8,629	-7.1	700	710	10	1.4	0.58	0.63
Ag NonHm: Exist	230,025	214,706	-15,319	-6.7	2,893	2,967	74	2.6	1.26	1.38
Misc props	23,423	23,423	0	0.0	462	515	53	11.5	1.97	2.20
ResHmstd: NewCon	0	34,448	34,448	0.0	0	596	596	0.0	0.00	1.73
All Other NewCon	0	11,824	11,824	0.0	0	345	345	0.0	0.00	2.92
<b>Total</b>	<b>24,598,230</b>	<b>23,598,087</b>	<b>-1,000,143</b>	<b>-4.1</b>	<b>465,524</b>	<b>484,377</b>	<b>18,853</b>	<b>4.0</b>	<b>1.89</b>	<b>2.05</b>

**Tax Base**

**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	294,483	267,000	-27,483	-9.3	County	45.73	49.03	0.000	0.000
(-) TIF Tax Capacity	21,767	20,527	-1,240	-5.7	City/Town	43.92	49.71	1.072	1.117
(-) FD Contrib Tax Cap	37,581	34,763	-2,818	-7.5	School District	28.47	32.27	22.213	24.807
(=) Taxable Tax Capacity	235,134	211,710	-23,424	#####	Special District	9.94	11.24	0.000	0.000
FD Distrib Tax Cap	46,749	43,383	-3,366	-7.2	<b>Total</b>	128.05	142.25	23.285	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	133,100	-4.3	1,858	1,879	21	1.1	1.34	1.41
Res Hmstd: Avg Val	208,600	199,600	-4.3	2,972	3,083	110	3.7	1.42	1.54
Res Hmstd: Hi Val	278,000	266,000	-4.3	4,085	4,284	199	4.9	1.47	1.61
Res Hmstd: Ex-Hi Val	417,100	399,100	-4.3	6,312	6,693	381	6.0	1.51	1.68
Apartment	300,000	296,700	-1.1	5,501	6,045	544	9.9	1.83	2.04
Comm/Ind: Lo Val	150,000	142,400	-5.1	4,334	4,453	118	2.7	2.89	3.13
Comm/Ind: Med Val	300,000	284,900	-5.0	9,997	10,198	201	2.0	3.33	3.58
Comm/Ind: Hi Val	1,000,000	949,600	-5.0	36,423	37,335	912	2.5	3.64	3.93

**SOUTHEAST HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	20,168,135	19,579,568	-588,567	-2.9	269,233	279,397	10,164	3.8	1.33	1.43
ResNonHm Exist	2,134,320	2,072,854	-61,466	-2.9	30,373	31,934	1,561	5.1	1.42	1.54
Apartments Exist	1,984,129	1,993,653	9,524	0.5	33,850	36,850	3,000	8.9	1.71	1.85
Low-inc Apts Exi	156,223	157,046	823	0.5	1,649	1,797	148	9.0	1.06	1.14
Seas Rec: Exist	3,470	3,286	-184	-5.3	44	44	0	0.6	1.26	1.34
Com/Ind Lo Exist	375,557	375,744	186	0.0	10,523	11,192	669	6.4	2.80	2.98
Com/Ind Hi Exist	7,452,706	7,401,142	-51,564	-0.7	271,652	285,872	14,219	5.2	3.65	3.86
Publ U: Elec Gen	202	204	2	1.0	6	6	1	9.2	2.85	3.09
Publ U: Other	172,922	174,651	1,729	1.0	6,321	6,771	450	7.1	3.66	3.88
AgHm House Exist	167	151	-17	-10.0	2	2	0	-7.8	1.24	1.27
AgHm Land: Exist	60	59	0	-0.7	0	0	0	11.3	0.30	0.34
Ag NonHm: Exist	194	189	-4	-2.2	2	2	0	3.7	1.20	1.27
Misc props	7,878	7,878	0	0.0	157	172	15	9.3	1.99	2.18
ResHmstd: NewCon	0	57,899	57,899	0.0	0	923	923	0.0	0.00	1.59
All Other NewCon	0	19,508	19,508	0.0	0	356	356	0.0	0.00	1.83
<b>Total</b>	<b>32,455,961</b>	<b>31,843,830</b>	<b>-612,130</b>	<b>-1.9</b>	<b>623,813</b>	<b>655,320</b>	<b>31,507</b>	<b>5.1</b>	<b>1.92</b>	<b>2.06</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Change</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	412,670	394,419	-18,252	-4.4	County	45.73	49.03	0.000	0.000
(-) TIF Tax Capacity	28,448	28,216	-232	-0.8	City/Town	38.95	40.58	0.190	0.194
(-) FD Contrib Tax Cap	64,861	58,793	-6,068	-9.4	School District	23.53	25.76	17.337	19.879
(=) Taxable Tax Capacity	319,361	307,410	-11,952	-3.7	Special District	11.22	12.64	0.000	0.000
FD Distrib Tax Cap	29,166	27,066	-2,100	-7.2	<b>Total</b>	119.43	128.00	17.527	20.073

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	179,500	174,300	-5,200	-2.9	2,247	2,305	58	2.6	1.25	1.32
Res Hmstd: Avg Val	269,200	261,300	-7,900	-2.9	3,557	3,693	137	3.8	1.32	1.41
Res Hmstd: Hi Val	358,800	348,300	-10,500	-2.9	4,864	5,082	218	4.5	1.36	1.46
Res Hmstd: Ex-Hi Val	538,300	522,600	-15,700	-2.9	7,487	7,811	324	4.3	1.39	1.49
Apartment	300,000	301,400	1,400	0.5	5,004	5,427	423	8.5	1.67	1.80
Comm/Ind: Lo Val	150,000	149,000	-1,000	-0.7	4,054	4,253	199	4.9	2.70	2.85
Comm/Ind: Med Val	300,000	297,900	-2,100	-0.7	9,371	9,812	441	4.7	3.12	3.29
Comm/Ind: Hi Val	1,000,000	993,100	-6,900	-0.7	34,186	35,806	1,620	4.7	3.42	3.61

**SOUTHWEST HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	27,300,565	26,283,994	-1,016,571	-3.7	348,544	361,183	12,639	3.6	1.28	1.37
ResNonHm Exist	3,979,734	3,818,760	-160,973	-4.0	52,809	54,969	2,160	4.1	1.33	1.44
Apartments Exist	1,488,134	1,497,342	9,208	0.6	23,772	25,827	2,056	8.6	1.60	1.72
Low-inc Apts Exi	112,663	113,487	823	0.7	1,108	1,207	98	8.9	0.98	1.06
Seas Rec: Exist	145,013	135,097	-9,917	-6.8	1,834	1,846	12	0.6	1.26	1.37
Com/Ind Lo Exist	357,224	354,429	-2,794	-0.8	9,611	10,137	526	5.5	2.69	2.86
Com/Ind Hi Exist	6,082,008	6,005,191	-76,817	-1.3	215,750	225,455	9,705	4.5	3.55	3.75
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	211,377	213,491	2,114	1.0	7,414	7,933	519	7.0	3.51	3.72
AgHm House Exist	68,576	62,590	-5,985	-8.7	810	802	-9	-1.1	1.18	1.28
AgHm Land: Exist	123,556	116,858	-6,698	-5.4	781	800	20	2.5	0.63	0.68
Ag NonHm: Exist	192,524	183,623	-8,901	-4.6	1,945	1,991	46	2.4	1.01	1.08
Misc props	18,302	18,302	0	0.0	328	353	26	7.8	1.79	1.93
ResHmstd: NewCon	0	70,958	70,958	0.0	0	1,068	1,068	0.0	0.00	1.51
All Other NewCon	0	18,781	18,781	0.0	0	418	418	0.0	0.00	2.22
<b>Total</b>	<b>40,079,677</b>	<b>38,892,902</b>	<b>-1,186,775</b>	<b>-3.0</b>	<b>664,707</b>	<b>693,989</b>	<b>29,282</b>	<b>4.4</b>	<b>1.66</b>	<b>1.78</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	484,514	463,072	-21,442	-4.4	County	45.73	49.03	0.000	0.000
(-) TIF Tax Capacity	8,585	8,400	-185	-2.2	City/Town	28.11	29.28	1.001	1.031
(-) FD Contrib Tax Cap	53,864	50,252	-3,612	-6.7	School District	23.85	26.25	17.186	19.452
(=) Taxable Tax Capacity	422,065	404,420	-17,645	-4.2	Special District	10.40	11.73	0.000	0.000
FD Distrib Tax Cap	22,919	21,269	-1,650	-7.2	<b>Total</b>	108.08	116.28	18.186	20.483

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	246,400	237,200	-3.7	2,961	3,059	99	3.3	1.20	1.29
Res Hmstd: Avg Val	369,400	355,600	-3.7	4,624	4,802	178	3.8	1.25	1.35
Res Hmstd: Hi Val	492,500	474,200	-3.7	6,219	6,485	267	4.3	1.26	1.37
Res Hmstd: Ex-Hi Val	738,900	711,400	-3.7	9,976	10,344	368	3.7	1.35	1.45
Apartment	300,000	301,900	0.6	4,599	5,007	408	8.9	1.53	1.66
Comm/Ind: Lo Val	150,000	148,100	-1.3	3,808	3,973	165	4.3	2.54	2.68
Comm/Ind: Med Val	300,000	296,200	-1.3	8,796	9,154	359	4.1	2.93	3.09
Comm/Ind: Hi Val	1,000,000	987,400	-1.3	32,068	33,407	1,338	4.2	3.21	3.38

**SUBURBAN RAMSEY CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	14,931,372	14,397,715	-533,657	-3.6	192,202	201,248	9,046	4.7	1.29	1.40
ResNonHm Exist	1,403,887	1,356,227	-47,660	-3.4	19,719	20,989	1,270	6.4	1.40	1.55
Apartments Exist	1,175,080	1,195,518	20,437	1.7	19,678	22,094	2,416	12.3	1.67	1.85
Low-inc Apts Exi	227,784	230,823	3,039	1.3	2,406	2,703	297	12.3	1.06	1.17
Seas Rec: Exist	12,765	12,565	-199	-1.6	173	185	12	6.8	1.35	1.47
Com/Ind Lo Exist	343,506	342,534	-972	-0.3	9,506	10,157	651	6.8	2.77	2.97
Com/Ind Hi Exist	4,727,770	4,641,224	-86,546	-1.8	171,445	180,245	8,800	5.1	3.63	3.88
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	219,070	221,261	2,191	1.0	7,932	8,587	656	8.3	3.62	3.88
AgHm House Exist	949	939	-9	-1.0	13	14	1	7.9	1.32	1.44
AgHm Land: Exist	279	261	-17	-6.2	1	1	0	13.6	0.25	0.30
Ag NonHm: Exist	15,981	15,850	-130	-0.8	163	180	17	10.4	1.02	1.13
Misc props	93,198	93,198	0	0.0	1,625	1,811	186	11.5	1.74	1.94
ResHmstd: NewCon	0	29,603	29,603	0.0	0	481	481	0.0	0.00	1.63
All Other NewCon	0	16,993	16,993	0.0	0	338	338	0.0	0.00	1.99
<b>Total</b>	<b>23,151,640</b>	<b>22,554,712</b>	<b>-596,928</b>	<b>-2.6</b>	<b>424,862</b>	<b>449,032</b>	<b>24,171</b>	<b>5.7</b>	<b>1.84</b>	<b>1.99</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	287,389	268,896	-18,493	-6.4	County	54.67	61.20	0.000	0.000
(-) TIF Tax Capacity	18,044	17,592	-452	-2.5	City/Town	28.81	32.01	0.992	1.019
(-) FD Contrib Tax Cap	39,746	37,264	-2,482	-6.2	School District	22.64	25.34	19.884	20.907
(=) Taxable Tax Capacity	229,598	214,039	-15,559	-6.8	Special District	8.65	8.89	0.000	0.000
FD Distrib Tax Cap	33,353	30,951	-2,401	-7.2	<b>Total</b>	114.77	127.44	20.876	21.926

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	154,200	148,700	-3.6	1,858	1,917	59	3.2	1.20	1.29
Res Hmstd: Avg Val	231,100	222,800	-3.6	2,970	3,109	138	4.7	1.29	1.4
Res Hmstd: Hi Val	308,100	297,100	-3.6	4,084	4,304	220	5.4	1.33	1.45
Res Hmstd: Ex-Hi Val	462,300	445,800	-3.6	6,271	6,659	388	6.2	1.36	1.49
Apartment	300,000	305,200	1.7	4,930	5,531	601	12.2	1.64	1.81
Comm/Ind: Lo Val	150,000	147,300	-1.8	3,999	4,220	220	5.5	2.67	2.86
Comm/Ind: Med Val	300,000	294,500	-1.8	9,227	9,710	483	5.2	3.08	3.3
Comm/Ind: Hi Val	1,000,000	981,700	-1.8	33,625	35,456	1,831	5.4	3.36	3.61

**CITY OF MINNEAPOLIS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	18,313,843	17,673,687	-640,156	-3.5	294,601	320,098	25,497	8.7	1.61	1.81
ResNonHm Exist	5,148,331	4,968,140	-180,192	-3.5	91,815	102,458	10,643	11.6	1.78	2.06
Apartments Exist	2,930,518	2,860,185	-70,332	-2.4	59,279	67,028	7,749	13.1	2.02	2.34
Low-inc Apts Exi	357,183	348,611	-8,572	-2.4	4,449	5,015	566	12.7	1.25	1.44
Seas Rec: Exist	14,798	14,782	-16	-0.1	298	345	47	15.8	2.02	2.34
Com/Ind Lo Exist	654,032	651,017	-3,015	-0.5	19,858	21,853	1,994	10.0	3.04	3.36
Com/Ind Hi Exist	7,112,826	6,778,567	-334,259	-4.7	282,897	298,473	15,576	5.5	3.98	4.40
Publ U: Elec Gen	120,360	121,563	1,204	1.0	3,606	4,163	557	15.5	3.00	3.42
Publ U: Other	283,933	286,772	2,839	1.0	11,291	12,626	1,334	11.8	3.98	4.40
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	1,496	1,479	-17	-1.2	22	25	3	16.1	1.45	1.70
Misc props	54,165	53,674	-491	-0.9	1,102	1,275	173	15.7	2.03	2.37
ResHmstd: NewCon	0	54,870	54,870	0.0	0	1,102	1,102	0.0	0.00	2.01
All Other NewCon	0	55,143	55,143	0.0	0	1,208	1,208	0.0	0.00	2.19
<b>Total</b>	<b>34,991,486</b>	<b>33,868,491</b>	<b>-1,122,995</b>	<b>-3.2</b>	<b>769,220</b>	<b>835,669</b>	<b>66,450</b>	<b>8.6</b>	<b>2.20</b>	<b>2.47</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	442,296	413,513	-28,783	-6.5	County	45.01	48.36	0.000	0.000
(-) TIF Tax Capacity	44,386	42,358	-2,029	-4.6	City/Town	69.06	86.04	2.667	2.756
(-) FD Contrib Tax Cap	58,331	52,873	-5,459	-9.4	School District	22.94	26.79	18.648	18.959
(=) Taxable Tax Capacity	<u>339,579</u>	<u>318,283</u>	<u>-21,296</u>	<u>-6.3</u>	Special District	<u>7.76</u>	<u>8.92</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	57,452	53,316	-4,137	-7.2	<b>Total</b>	144.77	170.11	21.316	21.714

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	155,000	149,600	-3.5	2,341	2,465	124	5.3	1.51	1.65
Res Hmstd: Avg Val	232,400	224,300	-3.5	3,697	4,012	316	8.5	1.59	1.79
Res Hmstd: Hi Val	309,800	299,000	-3.5	5,052	5,560	508	10.1	1.63	1.86
Res Hmstd: Ex-Hi Val	464,800	448,600	-3.5	7,720	8,605	885	11.5	1.66	1.92
Apartment	300,000	292,800	-2.4	6,068	6,862	793	13.1	2.02	2.34
Comm/Ind: Lo Val	150,000	143,000	-4.7	4,681	5,009	328	7.0	3.12	3.50
Comm/Ind: Med Val	300,000	285,900	-4.7	10,816	11,502	686	6.3	3.61	4.02
Comm/Ind: Hi Val	1,000,000	953,000	-4.7	39,444	42,173	2,729	6.9	3.94	4.43

<b>CITY OF ST. PAUL</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	11,550,293	11,021,416	-528,877	-4.6	161,526	176,268	14,742	9.1	1.40	1.60
ResNonHm Exist	2,077,392	1,994,296	-83,096	-4.0	33,088	37,651	4,563	13.8	1.59	1.89
Apartments Exist	1,844,564	1,888,244	43,680	2.4	33,632	40,880	7,249	21.6	1.82	2.16
Low-inc Apts Exi	330,770	338,603	7,833	2.4	3,693	4,475	782	21.2	1.12	1.32
Seas Rec: Exist	448	455	7	1.6	7	8	1	20.8	1.49	1.77
Com/Ind Lo Exist	425,379	421,809	-3,571	-0.8	12,207	13,518	1,311	10.7	2.87	3.20
Com/Ind Hi Exist	3,619,036	3,445,283	-173,753	-4.8	136,668	145,483	8,815	6.5	3.78	4.22
Publ U: Elec Gen	876	885	9	1.0	24	29	4	17.2	2.80	3.24
Publ U: Other	227,223	229,495	2,272	1.0	8,577	9,686	1,110	12.9	3.77	4.22
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	727	744	17	2.4	10	12	2	23.2	1.34	1.61
Misc props	6,203	6,272	69	1.1	111	134	23	20.3	1.79	2.13
ResHmstd: NewCon	0	20,080	20,080	0.0	0	385	385	0.0	0.00	1.92
All Other NewCon	0	55,540	55,540	0.0	0	1,130	1,130	0.0	0.00	2.03
<b>Total</b>	<b>20,082,911</b>	<b>19,423,123</b>	<b>-659,788</b>	<b>-3.3</b>	<b>389,541</b>	<b>429,658</b>	<b>40,117</b>	<b>10.3</b>	<b>1.94</b>	<b>2.21</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	247,786	227,525	-20,261	-8.2	County	50.56	56.76	0.000	0.000
(-) TIF Tax Capacity	23,810	22,670	-1,139	-4.8	City/Town	38.16	55.58	0.000	0.000
(-) FD Contrib Tax Cap	29,483	26,786	-2,697	-9.1	School District	34.79	37.56	14.916	15.079
(=) Taxable Tax Capacity	194,493	178,068	-16,425	-8.4	Special District	10.42	11.24	0.000	0.000
FD Distrib Tax Cap	55,940	51,913	-4,028	-7.2	<b>Total</b>	133.93	161.14	14.916	15.079

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	132,200	126,100	-4.6	1,714	1,805	91	5.3	1.3	1.43
Res Hmstd: Avg Val	198,200	189,100	-4.6	2,756	3,006	250	9.1	1.39	1.59
Res Hmstd: Hi Val	264,200	252,100	-4.6	3,798	4,208	410	10.8	1.44	1.67
Res Hmstd: Ex-Hi Val	396,300	378,200	-4.6	5,883	6,613	730	12.4	1.48	1.75
Apartment	300,000	307,100	2.4	5,470	6,649	1,179	21.6	1.82	2.16
Comm/Ind: Lo Val	150,000	142,800	-4.8	4,341	4,715	374	8.6	2.89	3.30
Comm/Ind: Med Val	300,000	285,600	-4.8	10,054	10,853	799	7.9	3.35	3.80
Comm/Ind: Hi Val	1,000,000	952,000	-4.8	36,717	39,854	3,137	8.5	3.67	4.19

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
179.0	Blind/disabled Hmstd HGA: <50K	0.450	26,243	118	33
180.0	Ag Hmstd HGA: <76K	1.000	6,037,449	60,374	42,241
181.0	Ag Hmstd HGA: 76K-414K	1.000	5,032,336	50,323	51,543
182.0	Ag Hmstd HGA: 414K-500K	1.000	37,019	370	381
183.0	Ag Hmstd HGA: >500K	1.250	52,904	661	687
184.0	Blind/disabled 2a Hmstd land <50K	0.450	813	4	1
185.0	Ag Hmstd 2a 1 & b: <115K	0.500	9,058,189	45,291	10,433
186.0	Ag Hmstd 2a 1 & b: 115K-345K	0.500	11,924,128	59,621	53,376
187.0	Ag Hmstd 2a 1 & b: 345K-1.14M	0.500	18,443,281	92,216	69,352
188.0	Ag Hmstd 2a 1 & b: >1.14M	1.000	10,601,338	106,013	76,518
189.0	Blind/disabled Hmstd 2b land <50K	0.450	173	1	0
190.0	Ag Hmstd 2b 1 & b: <115K	0.500	944,886	4,724	1,300
191.0	Ag Hmstd 2b 1 & b: 115K-345K	0.500	1,238,012	6,190	5,798
192.0	Ag Hmstd 2b 1 & b: 345K-1.14M	0.500	847,816	4,239	3,496
193.0	Ag Hmstd 2b 1 & b: >1.14M	1.000	203,458	2,035	1,720
197.0	Ag 2a Non-homestead	1.000	24,356,671	243,567	184,980
198.0	Ag 2b Non-homestead	1.000	8,361,321	83,613	68,705
199.0	Migrant Housing <500K	1.000	946	9	11
202.0	Managed forest land (2c)	0.650	311,378	2,024	1,676
203.0	Private Airport (2d)	1.000	814	8	8
204.0	Unmined commercial aggregate deposit	1.000	12	0	0
209.0	Res 1b Homestead: <50K	0.450	471,965	2,124	2,097
210.0	Res Homestead: <76K	1.000	105,093,941	1,050,939	1,111,677
211.0	Res Homestead: 76K-414K	1.000	172,509,055	1,725,091	2,207,616
212.0	Res Homestead: 414K-500K	1.000	3,230,904	32,309	36,353
213.0	Res Homestead: > 500K	1.250	12,122,951	151,537	177,238
215.0	Res NonHmstd 1 unit: <76K	1.000	13,170,097	131,701	174,749
216.0	Res NonHmstd 1 unit: 76K - 500K	1.000	14,873,460	148,735	194,915
217.0	Res NonHmstd 1 unit: >500K	1.250	2,267,382	28,342	33,821
219.0	Res NonHmstd 2-3 units	1.250	8,514,952	106,437	138,526
222.0	Regular apartments (4a)	1.250	17,618,203	220,228	303,566
223.0	Low-income housing (4d)	0.750	2,784,493	20,884	29,764
224.0	Student housing	1.000	25,178	252	358
225.0	Manuf home park land	1.250	607,468	7,593	9,798
227.0	Non-comm SeasRec: <76K	1.000	9,622,721	96,227	77,440
228.0	Non-Comm SeasRec: 76K-500K	1.000	14,546,541	145,465	127,566
229.0	Non-comm SeasRec: >500K	1.250	1,628,197	20,352	16,328
231.0	Comm SeasRec 1c: <600K	0.500	411,763	2,059	1,663
232.0	Com SeasRec 1c: 600K-2.3M	1.000	208,868	2,089	1,548
233.0	Com SeasRec 1c: >2.3M	1.250	26,574	332	262
234.0	Com SeasRec 4c: <500K	1.000	213,644	2,136	2,280



House Research Dept.

Simulation No. 11E6

Baseline: Actual Pay 2011

Page 35

5/17/2011 11:22 AM

Alternative: Projected Pay 2012: HF 42 CC Agreement

(all figures in \$000s)

Item ID	Description	Rate	Baseline	Actual Pay 2011	Projected Pay 2012	HF 42 CC Agreement
235.0	Com SeasRec 4c: >500K	1.250	161,124	2,014	1,857	
236.0	Bed & Breakfast	1.250	23,057	288	318	
237.0	Qualifying golf courses	1.250	252,491	3,156	3,384	
238.0	Metro Non-profit Indoor Rec	1.250	14,556	182	294	
239.0	Non-profit/Comm Serv - NonRev	1.500	36,027	540	703	
240.0	Non-profit/Comm Serv - donation	1.500	72,174	1,083	1,603	
241.0	Seasonal Restaurant on Lake	1.250	18,238	228	185	
242.0	Qualifying Marina <500K	1.000	10,766	108	126	
243.0	Qualifying Marina >500K	1.250	20,218	253	284	
245.0	Commercial: <150K	1.500	8,682,082	130,231	232,557	
246.0	Commercial: >150K	2.000	46,877,493	937,550	1,683,202	
247.0	Comm'l border city: <150K	1.500	740	11	19	
248.0	Comm'l border city: >150K	2.000	12,597	252	291	
256.0	Industrial: <150K	1.500	1,316,012	19,740	36,164	
257.0	Industrial: >150K	2.000	14,227,269	284,545	514,132	
259.0	Ind'l border city: >150K	2.000	4,282	86	98	
267.0	Publ Util: land & bldgs <150K	1.500	72,897	1,093	1,770	
268.0	Publ Util: land & bldgs >150K	2.000	957,436	19,149	32,091	
269.0	Publ Util: Electric Generat Mach	2.000	1,655,111	33,102	38,932	
270.0	Publ Util: machinery (non-generat)	2.000	1,416,027	28,321	43,052	
272.0	Railroad <150K	1.500	164,135	2,462	4,620	
273.0	Railroad >150K	2.000	790,705	15,814	26,016	
275.0	Non-comm aircraft hangars	1.500	4,121	62	77	
276.0	Mineral	2.000	2,202	44	87	
277.0	Misc class 5	2.000	2,327	47	60	
283.0	Personal: 3f	1.000	12,421	124	120	
284.0	Non-comm aircraft hangars	1.500	82,447	1,237	1,473	
285.0	Pers: It31 tools&mach excl elec gen	2.000	208,961	4,179	6,257	
286.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	15,946	159	199	
287.0	Pers: It32 struct/leased land-NCSRR<76	1.000	50,460	505	448	
288.0	Pers: It32 NCSRR: 76K-500K	1.000	5,282	53	39	
290.0	Pers: It32 struct/leased land-C/I	2.000	22,833	457	710	
291.0	Pers: Item 33 ag real estate	1.000	34,557	346	345	
293.0	Pers: It41 struct/leased land - C/I	2.000	464,039	9,281	12,572	
298.0	Pers: Item 41 Border EZ	2.000	29	1	1	
299.0	Pers: Item 42 non-EZ struct/RR land	2.000	34,142	683	1,264	
301.0	Pers: It43 leased real estate - non C/I	1.500	24,803	372	591	
302.0	Pers: Item 43 leased real estate - C/I	2.000	494,560	9,891	12,932	
303.0	Pers: Item 44 electric util trans lines	2.000	1,834,076	36,682	62,167	
304.0	Pers: Item 44 electric util distri lines	2.000	266,300	5,326	9,297	
305.0	Pers: Item 45 syst/gas utils	2.000	2,595,954	51,919	80,476	
306.0	Pers: Item 46 syst/water utils	2.000	71	1	2	
307.0	Pers: Item 48 misc	2.000	15,645	313	357	

State Total

560,384,158

6,258,123

8,030,999

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	44,824
180.2	Ag Hmstd HGA: <76K: New	0.600	15,661	94	115
181.1	Ag Hmstd HGA: 76K-414K: Exist	1.090	4,748,130	51,755	57,425
181.2	Ag Hmstd HGA: 76K-414K: New	1.090	31,882	348	378
182.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	31,806	318	358
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	672
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	13,673
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	56,921
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	79,312
187.2	Ag Hmstd 2a l & b: 345K-1.14M: New	0.500	57,235	286	227
188.1	Ag Hmstd 2a l & b: >1.14M: Exist	1.000	11,126,849	111,268	83,744
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	1,728
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	6,393
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	3,777
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	1,776
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	204,511
197.2	Ag 2a Non-homestead: New	1.000	42,980	430	340
198.1	Ag 2b Non-homestead: Exist	1.000	8,391,448	83,914	76,198
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	1,858
203.1	Private Airport (2d)	1.000	814	8	8
209.1	Res 1b Homestead: <50K: Exist	0.450	471,965	2,124	3,077
210.1	Res Homestead: <76K: Exist	0.600	104,802,120	628,813	1,008,628
210.2	Res Homestead: <76K: New	0.600	159,065	954	1,433
211.1	Res Homestead: 76K-414K: Exist	1.090	164,193,946	1,789,714	2,516,924
211.2	Res Homestead: 76K-414K: New	1.090	974,579	10,623	14,684
212.1	Res Homestead: 414K-500K: Exist	1.000	2,849,830	28,498	35,365

House Research Dept.

Simulation No. 11E6

Baseline: Actual Pay 2011

Page 38

5/17/2011 11:22 AM

Alternative: Projected Pay 2012: HF 42 CC Agreement

(all figures in \$000s)

Item ID	Description	Baseline	Actual Pay 2011	Projected Pay 2012	HF 42 CC Agreement	HF 42 CC Agreement
212.2	Res Homestead: 414K-500K: New	1.000	59,370	594	741	
213.1	Res Homestead: > 500K: Exist	1.250	10,814,731	135,184	175,032	
213.2	Res Homestead: > 500K: New	1.250	154,258	1,928	2,369	
215.1	Res NonHmstd 1 unit: <76K: Exist	1.000	13,103,332	131,033	197,118	
215.2	Res NonHmstd 1 unit: <76K: New	1.000	73,734	737	1,029	
216.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	14,351,962	143,520	210,218	
216.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	249,432	2,494	3,461	
217.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,118,247	26,478	34,918	
217.2	Res NonHmstd 1 unit: >500K: New	1.250	58,481	731	914	
219.1	Res NonHmstd 2-3 units: Exist	1.250	8,267,626	103,345	152,621	
219.2	Res NonHmstd 2-3 units: New	1.250	115,309	1,441	1,935	
222.1	Regular apartments (4a): Exist	1.250	17,583,656	219,796	342,667	
222.2	Regular apartments (4a): New	1.250	174,741	2,184	3,463	
223.1	Low-income housing (4d): Exist	0.750	2,777,069	20,828	33,896	
223.2	Low-income housing (4d): New	0.750	29,054	218	354	
224.1	Student housing: Exist	1.000	24,769	248	415	
224.2	Student housing: New	1.000	310	3	5	
225.1	Manuf home park land: Exist	1.250	607,468	7,593	10,928	
227.1	Non-comm SeasRec: <76K: Exist	1.000	9,479,369	94,794	83,930	
227.2	Non-comm SeasRec: <76K: New	1.000	42,984	430	395	
228.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	13,915,223	139,152	133,424	
228.2	Non-Comm SeasRec: 76K-500K: New	1.000	120,524	1,205	1,189	
229.1	Non-comm SeasRec: >500K: Exist	1.250	1,393,003	17,413	15,296	
229.2	Non-comm SeasRec: >500K: New	1.250	39,024	488	431	
231.1	Comm SeasRec 1c: <600K: Exist	0.500	405,754	2,029	1,830	
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	1,656	
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	2,466	
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	1,914	
235.2	Com SeasRec 4c: >500K: New	1.250	2,767	35	35	
236.1	Bed & Breakfast: Exist	1.250	23,057	288	362	
237.1	Qualifying golf courses	1.250	252,491	3,156	3,766	
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	805	
240.1	Non-profit/Comm Serv - donation: Exist	1.500	72,174	1,083	1,824	
241.1	Seasonal Restaurant on Lake: Exist	1.250	18,238	228	206	
242.1	Qualifying Marina <500K: Exist	1.000	10,766	108	141	
243.1	Qualifying Marina >500K: Exist	1.250	20,218	253	314	
245.1	Commercial: <150K: Exist	1.500	8,612,730	129,191	253,220	
246.1	Commercial: >150K: Exist	2.000	45,477,311	909,546	1,766,490	

House Research Dept.

Simulation No. 11E6

Baseline: Actual Pay 2011

Page 39

5/17/2011 11:22 AM

Alternative: Projected Pay 2012: HF 42 CC Agreement

(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	39,265
256.2	Industrial: <150K: New	1.500	2,452	37	74
257.1	Industrial: >150K: Exist	2.000	13,901,791	278,036	541,672
257.2	Industrial: >150K: New	2.000	45,413	908	1,702
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	1,934
268.1	Publ Util: land & bldgs >150K	2.000	967,010	19,340	34,984
269.1	Publ Util: Electric Generat Mach	2.000	1,671,662	33,433	43,644
270.1	Publ Util: machinery (non-generat)	2.000	1,430,188	28,604	46,706
272.1	Railroad <150K	1.500	164,135	2,462	5,005
273.1	Railroad >150K	2.000	790,705	15,814	28,291
275.1	Non-comm aircraft hangars	1.500	4,121	62	83
276.1	Mineral	2.000	2,202	44	105
277.1	Misc class 5	2.000	2,327	47	68
283.1	Personal: 3f	1.000	12,421	124	134
284.1	Non-comm aircraft hangars	1.500	82,447	1,237	1,639
285.1	Pers: It31 tools&mach excl elec gen	2.000	211,051	4,221	6,784
286.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	15,946	159	243
287.1	Pers: It32 struct/leased land-NCSRR<76	1.000	50,460	505	487
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	790
291.1	Pers: Item 33 ag real estate	1.000	34,557	346	387
293.1	Pers: It41 struct/leased land - C/I	2.000	464,039	9,281	13,918
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	1,387
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	14,150
303.1	Pers: Item 44 electric util trans lines	2.000	1,852,417	37,048	68,008
304.1	Pers: Item 44 electric util distri lines	2.000	268,963	5,379	10,185
305.1	Pers: Item 45 syst/gas utils	2.000	2,621,913	52,438	87,123
306.1	Pers: Item 46 syst/water utils	2.000	71	1	3
307.1	Pers: Item 48 misc	2.000	15,645	313	410
<b>State Total</b>			551,964,758	5,854,100	8,607,621

**Baseline Levy Summary***Levy Summary Report*

	<b>County</b>	<b>City</b>	<b>Town</b>	<b>School District</b>	<b>Special District</b>	<b>State</b>	<b>Total</b>
<b>Certified NTC Levy</b>	2,654,733	1,834,378	217,690	1,407,014	313,685	800,307	7,222,807
<b>Certified MKV Levy</b>	2,992	32,202	194	834,270	457	0	869,658
<b>Fiscal Disparities Levy</b>	166,529	168,292	1,490	179,693	35,748	0	551,752
<b>Disparity Reduction Aid</b>	9,635	0	472	8,022	0	0	18,129
<b>Spread NTC Levy</b>	2,478,569	1,666,086	215,728	1,292,596	277,938	800,307	6,731,223
<b>Spread MKV Levy</b>	2,992	32,202	194	760,973	457	0	796,817
<b>Tax Incr Financing Levy</b>							284,757
	<b>Homestead Credit</b>	286,793		<b>Taconite credit</b>		16,900	
	<b>Agricultural Credit</b>	23,431		<b>Disparity Reduction Credit</b>		6,572	

**Alternative Levy Summary***Levy Summary Report*

	<b>County</b>	<b>City</b>	<b>Town</b>	<b>School District</b>	<b>Special District</b>	<b>State</b>	<b>Total</b>
<b>Certified NTC Levy</b>	2,685,373	1,950,530	220,644	1,462,580	324,931	782,600	7,426,658
<b>Certified MKV Levy</b>	2,992	32,202	194	887,469	457	0	922,857
<b>Fiscal Disparities Levy</b>	167,804	172,571	1,613	183,170	36,340	0	561,498
<b>Disparity Reduction Aid</b>	0	0	0	8,176	0	0	8,176
<b>Spread NTC Levy</b>	2,517,569	1,777,960	219,030	1,345,851	288,592	782,600	6,931,601
<b>Spread MKV Levy</b>	2,992	32,202	194	812,852	457	0	848,697
<b>Tax Incr Financing Levy</b>							313,647
	<b>Homestead Credit</b>	0		<b>Taconite credit</b>		17,253	
	<b>Agricultural Credit</b>	23,608		<b>Disparity Reduction Credit</b>		8,420	