

House Research Simulation Report: Property Tax

Simulation #12A8

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DESCRIPTION

BASELINE: Final Pay 2011

ALTERNATIVE: Final Pay 2012

This report compares property taxes payable in 2012 to property taxes payable in 2011. Both the payable 2011 and the payable 2012 simulations are based on final data as reported by the counties to the Dept. of Revenue.

KEY POINTS

- **Statewide, property taxes increased by \$365 million, or 4.5%.** Approximately \$53 million of the \$365 million increase is borne by new construction - property appearing on the tax rolls for the first time in 2012. The overall tax increases are 8.0% in Greater Minnesota and 2.6% in the Metro area.
- **On a statewide average basis, property tax increases on existing properties vary** from 1.8% (on residential homesteads) to 14% (on public utility property). Increases on the largest property types are 4.2% on residential non-homestead property, 7.1% on regular apartments, 3.6% on commercial-industrial property, 10.4% on agricultural property, 10.1% on low-income apartments, and 4.2% on seasonal-recreational property.

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

BASELINE: Final Pay 2011

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

ALTERNATIVE: Final Pay 2012

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

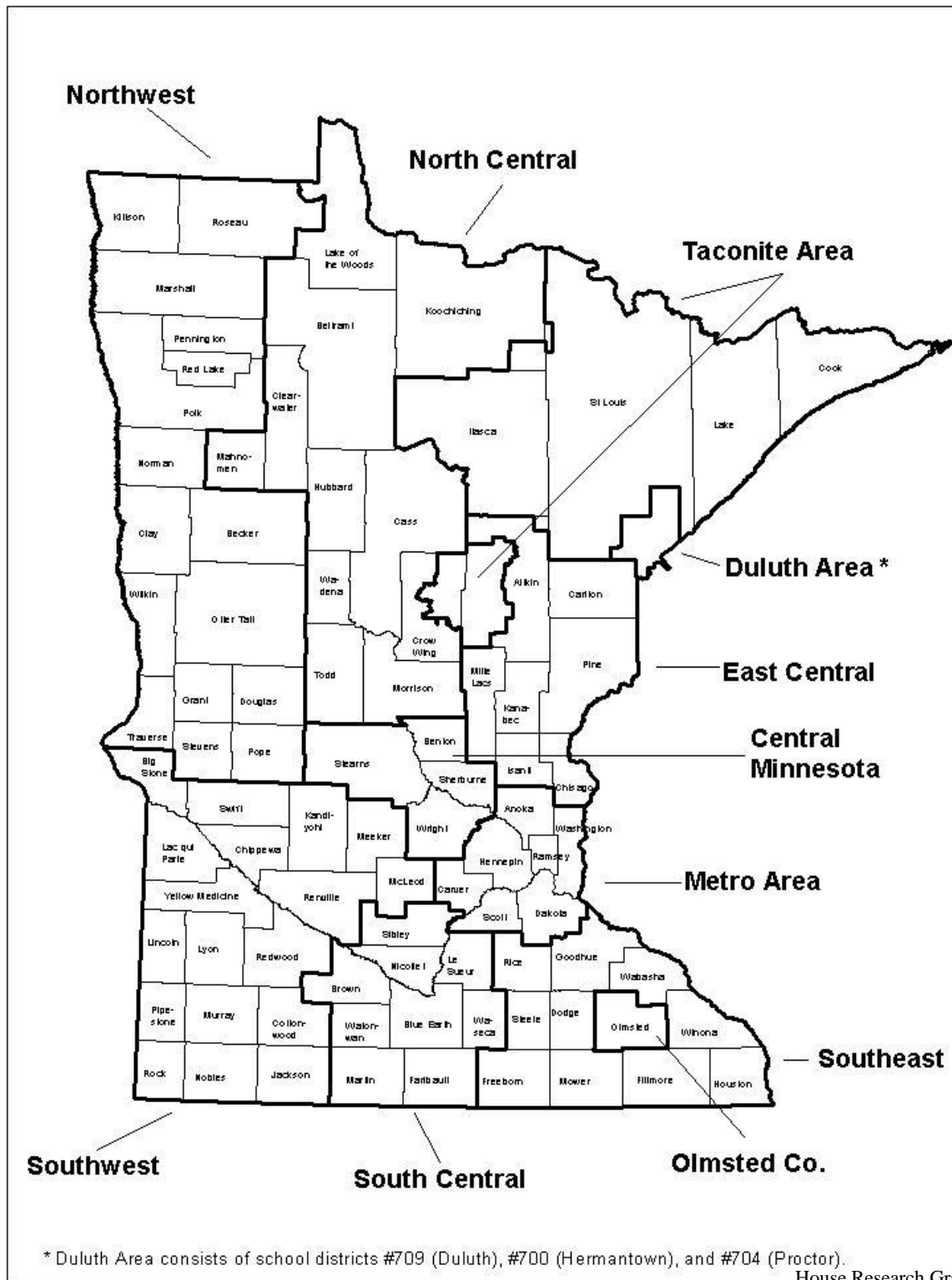
SIMULATION PARAMETERS

	Baseline	Alternative
Residential homestead:		
<\$500,000	1.0%	1.0%*
>\$500,000	1.25	1.25
Residential non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income	0.75	0.75
Commercial-industrial-public utility:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Seasonal recreational commercial:		
Homestead resorts (1c):		
<\$600,000	0.5	0.5
\$600,000- \$2,300,000	1.0	1.0
>\$2,300,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Seasonal recreational residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Disabled homestead <\$50,000	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$1,140,000	0.5	0.5
\$1,140,000 - \$1,210,000	1.0	0.5
>\$1,210,000	1.0	1.0
Non-homestead:		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65

* After subtraction of homestead market value exclusion amount.

House Research Department

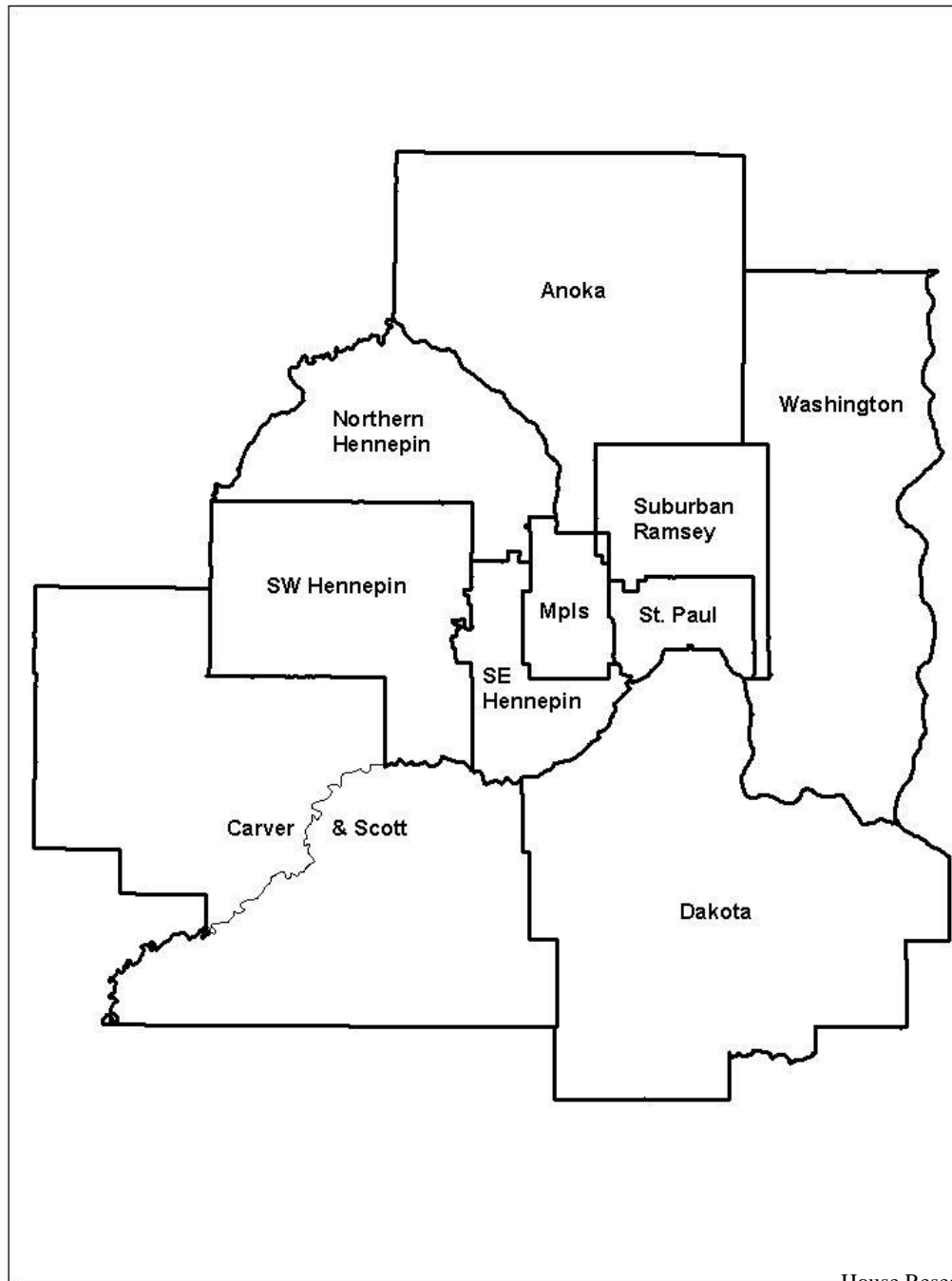
Property Tax Model Regions (Greater Minnesota)



House Research Graphics

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

Property Tax Model Regions (Metro Area)



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

STATEWIDE

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	293,428,816	282,292,715	-11,136,101		-3.8	3,529,246	3,593,966	64,719	1.8	1.20	1.27
Res Non-Hm: exis	38,825,892	37,570,957	-1,254,935		-3.2	541,805	564,306	22,501	4.2	1.40	1.50
Apartments: exis	17,618,203	17,508,123	-110,079		-0.6	303,240	324,666	21,425	7.1	1.72	1.85
Low-inc Apts: ex	2,784,493	2,820,045	35,552		1.3	29,741	32,758	3,017	10.1	1.07	1.16
Seasnl Rec: exis	27,214,499	25,914,426	-1,300,072		-4.8	233,622	243,428	9,806	4.2	0.86	0.94
Com/Ind: Lo: exi	10,162,968	10,037,748	-125,221		-1.2	273,028	291,216	18,188	6.7	2.69	2.90
Com/Ind Hi: exis	62,943,595	60,730,320	-2,213,275		-3.5	2,248,073	2,321,066	72,994	3.2	3.57	3.82
Publ U: Elec Gen	1,655,111	1,648,199	-6,912		-0.4	38,922	40,698	1,776	4.6	2.35	2.47
Publ U: Other	7,351,722	7,973,607	621,885		8.5	234,783	271,434	36,651	15.6	3.19	3.40
Ag HGA: Exist	11,185,950	10,814,475	-371,475		-3.3	93,984	101,743	7,759	8.3	0.84	0.94
Ag Hmstd Land	53,262,094	55,813,263	2,551,169		4.8	222,186	249,751	27,565	12.4	0.42	0.45
Ag Non-Hmstd	33,064,886	34,298,457	1,233,571		3.7	255,892	279,940	24,048	9.4	0.77	0.82
Misc props	885,928	888,252	2,324		0.3	15,065	16,616	1,551	10.3	1.70	1.87
ResHmstd: NewCon	0	1,576,640	1,576,640		0.0	0	19,475	19,475	0.0	0.00	1.24
All other NewCon	0	1,671,210	1,671,210		0.0	0	33,146	33,146	0.0	0.00	1.98
Total	560,384,158	551,558,438	-8,825,720		-1.6	8,019,587	8,384,208	364,622	4.5	1.43	1.52

*Tax Base**Tax Rates*

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change			Base	Alter	Base	Alter	
Total Tax Capacity	6,258,123	5,850,874	-407,249		-6.5	County	44.19	47.32	0.067	0.066
(-) TIF Tax Capacity	221,790	191,926	-29,864		-13.5	City/Town	33.57	36.11	0.725	0.784
(-) FD Contrib Tax Cap	426,361	396,187	-30,174		-7.1	School District	23.06	24.84	16.993	17.940
(=) Taxable Tax Capacity	5,609,972	5,262,761	-347,211		-6.2	Special District	4.96	5.24	0.010	0.011
FD Distrib Tax Cap	426,250	396,219	-30,031		-7.0	Total	105.79	113.51	17.795	18.800

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change		Base	Alte
Res Hmstd: exist	103,454,590	100,410,943	-3,043,648		-2.9	1,072,992	1,123,302	50,310	4.7	1.04	1.12
Res Non-Hm: exis	13,946,250	13,487,684	-458,567		-3.3	177,351	189,126	11,775	6.6	1.27	1.40
Apartments: exis	3,949,188	3,942,503	-6,685		-0.2	64,426	70,634	6,208	9.6	1.63	1.79
Low-inc Apts: ex	970,911	961,397	-9,515		-1.0	10,022	11,000	979	9.8	1.03	1.14
Seasnl Rec: exis	26,716,397	25,448,678	-1,267,718		-4.7	227,536	237,306	9,770	4.3	0.85	0.93
Com/Ind: Lo: exi	5,972,509	5,892,577	-79,932		-1.3	156,306	167,655	11,349	7.3	2.62	2.85
Com/Ind Hi: exis	14,966,711	14,734,163	-232,548		-1.6	508,558	539,890	31,331	6.2	3.40	3.66
Publ U: Elec Gen	1,282,577	1,361,657	79,080		6.2	29,312	33,058	3,746	12.8	2.29	2.43
Publ U: Other	4,771,354	5,325,905	554,551		11.6	142,317	169,965	27,648	19.4	2.98	3.19
Ag HGA: Exist	10,210,043	9,917,550	-292,493		-2.9	84,078	92,030	7,952	9.5	0.82	0.93
Ag Hmstd Land	51,149,702	53,661,044	2,511,342		4.9	212,823	239,343	26,520	12.5	0.42	0.45
Ag Non-Hmstd	31,268,562	32,574,355	1,305,793		4.2	238,114	261,702	23,588	9.9	0.76	0.80
Misc props	340,375	349,598	9,223		2.7	5,777	6,825	1,048	18.1	1.70	1.95
ResHmstd: NewCon	0	613,537	613,537		0.0	0	6,673	6,673	0.0	0.00	1.09
All other NewCon	0	903,889	903,889		0.0	0	14,910	14,910	0.0	0.00	1.65
Total	268,999,170	269,585,479	586,309		0.2	2,929,611	3,163,420	233,809	8.0	1.09	1.17

Tax Base

Tax Rates

	Estimated Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter	
Total Tax Capacity	2,747,054	2,590,634	-156,419		-5.7	County	46.76	50.14	0.026	0.026
(-) TIF Tax Capacity	36,966	33,219	-3,747		-10.1	City/Town	27.43	29.77	0.305	0.468
(-) FD Contrib Tax Cap	5,646	6,372	725		12.8	School District	19.45	21.05	13.915	14.893
(=) Taxable Tax Capacity	2,704,441	2,551,043	-153,397		-5.7	Special District	1.67	1.77	0.028	0.029
FD Distrib Tax Cap	5,536	6,404	868		15.7	Total	95.30	102.73	14.274	15.416

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change		Base	Alter
Res Hmstd: Lo Val	105,400	102,300		-2.9	877	921	43	4.9	0.83	0.9
Res Hmstd: Avg Val	158,000	153,400		-2.9	1,501	1,572	70	4.7	0.95	1.02
Res Hmstd: Hi Val	210,700	204,500		-2.9	2,126	2,223	97	4.5	1.01	1.09
Res Hmstd: Ex-Hi Val	316,100	306,800		-2.9	3,376	3,526	150	4.4	1.07	1.15
Apartment	300,000	299,500		-0.2	4,002	4,308	305	7.6	1.33	1.44
Seas Rec: Lo Val	75,000	71,400		-4.8	772	792	21	2.7	1.03	1.11
Seas Rec: Hi Val	200,000	190,500		-4.8	2,199	2,255	56	2.6	1.1	1.18
Comm/Ind: Lo Val	150,000	147,700		-1.5	3,457	3,631	174	5.0	2.30	2.46
Comm/Ind: Med Val	300,000	295,300		-1.6	7,996	8,375	380	4.7	2.67	2.84
Comm/Ind: Hi Val	1,000,000	984,500		-1.6	29,174	30,610	1,436	4.9	2.92	3.11

METRO AREA

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change	Chng		Baseline	Alternative	Change	Chng	Base
Res Hmstd: exist	189,974,226	181,881,773	-8,092,453	-4.3	2,456,255	2,470,664	14,409	0.6	1.29	1.36
Res Non-Hm: exis	24,879,642	24,083,273	-796,368	-3.2	364,454	375,181	10,726	2.9	1.46	1.56
Apartments: exis	13,669,015	13,565,620	-103,394	-0.8	238,814	254,031	15,218	6.4	1.75	1.87
Low-inc Apts: ex	1,813,582	1,858,648	45,067	2.5	19,719	21,758	2,038	10.3	1.09	1.17
Seasnl Rec: exis	498,102	465,748	-32,354	-6.5	6,086	6,122	36	0.6	1.22	1.31
Com/Ind: Lo: exi	4,190,460	4,145,171	-45,289	-1.1	116,722	123,561	6,839	5.9	2.79	2.98
Com/Ind Hi: exis	47,976,884	45,996,157	-1,980,727	-4.1	1,739,515	1,781,177	41,662	2.4	3.63	3.87
Publ U: Elec Gen	372,533	286,542	-85,992	-23.1	9,610	7,640	-1,970	-20.5	2.58	2.67
Publ U: Other	2,580,368	2,647,702	67,334	2.6	92,466	101,469	9,003	9.7	3.58	3.83
Ag HGA: Exist	975,908	896,926	-78,982	-8.1	9,906	9,713	-193	-2.0	1.02	1.08
Ag Hmstd Land	2,112,392	2,152,219	39,827	1.9	9,363	10,408	1,045	11.2	0.44	0.48
Ag Non-Hmstd	1,796,324	1,724,102	-72,222	-4.0	17,778	18,238	459	2.6	0.99	1.06
Misc props	545,553	538,654	-6,899	-1.3	9,288	9,790	503	5.4	1.70	1.82
ResHmstd: NewCon	0	963,103	963,103	0.0	0	12,802	12,802	0.0	0.00	1.33
All other NewCon	0	767,321	767,321	0.0	0	18,235	18,235	0.0	0.00	2.38
Total	291,384,987	281,972,959	-9,412,029	-3.2	5,089,976	5,220,789	130,813	2.6	1.75	1.85

Tax Base**Tax Rates**

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Chng		Base	Alter	Base	Alter
Total Tax Capacity	3,511,069	3,260,240	-250,830	-7.1	County	41.81	44.66	0.090	0.088
(-) TIF Tax Capacity	184,823	158,706	-26,117	-14.1	City/Town	39.29	42.08	0.960	0.965
(-) FD Contrib Tax Cap	420,714	389,816	-30,899	-7.3	School District	26.43	28.41	18.716	19.677
(=) Taxable Tax Capacity	2,905,532	2,711,718	-193,814	-6.7	Special District	8.03	8.51	0.000	0.000
FD Distrib Tax Cap	420,714	389,816	-30,898	-7.3	Total	115.55	123.65	19.766	20.730

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Chng	Base
Res Hmstd: Lo Val	163,300	156,300	-4.3	1,984	1,970	-14	-0.7	1.22	1.26
Res Hmstd: Avg Val	244,900	234,500	-4.2	3,162	3,186	24	0.8	1.29	1.36
Res Hmstd: Hi Val	326,400	312,500	-4.3	4,338	4,399	61	1.4	1.33	1.41
Res Hmstd: Ex-Hi Val	489,800	468,900	-4.3	6,628	6,770	142	2.1	1.35	1.44
Apartment	300,000	297,700	-0.8	4,926	5,219	293	5.9	1.64	1.75
Comm/Ind: Lo Val	150,000	143,800	-4.1	3,995	4,063	68	1.7	2.66	2.83
Comm/Ind: Med Val	300,000	287,600	-4.1	9,223	9,326	103	1.1	3.07	3.24
Comm/Ind: Hi Val	1,000,000	958,700	-4.1	33,621	34,143	522	1.6	3.36	3.56

GREATER MINNESOTA CITIES

Tax Burdens by Property Class	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	58,298,928	56,823,162	-1,475,766	-2.5	689,724	715,276	25,552	3.7	1.18	1.26
Res Non-Hm: exis	8,714,864	8,460,148	-254,716	-2.9	124,396	133,813	9,418	7.6	1.43	1.58
Apartments: exis	3,877,243	3,873,253	-3,990	-0.1	63,600	69,770	6,171	9.7	1.64	1.80
Low-inc Apts: ex	970,713	961,208	-9,505	-1.0	10,020	10,998	979	9.8	1.03	1.14
Seasnl Rec: exis	3,587,475	3,378,149	-209,326	-5.8	35,366	36,775	1,409	4.0	0.99	1.09
Com/Ind: Lo: exi	4,889,714	4,819,189	-70,525	-1.4	133,343	143,320	9,977	7.5	2.73	2.97
Com/Ind Hi: exis	13,520,738	13,203,788	-316,951	-2.3	468,484	494,465	25,981	5.5	3.46	3.74
Publ U: Elec Gen	1,243,543	1,310,231	66,688	5.4	28,645	32,166	3,521	12.3	2.30	2.45
Publ U: Other	1,549,692	1,676,396	126,704	8.2	54,348	63,694	9,345	17.2	3.51	3.80
Ag HGA: Exist	285,211	274,225	-10,987	-3.9	3,321	3,466	145	4.4	1.16	1.26
Ag Hmstd Land	616,591	624,720	8,129	1.3	3,578	4,220	641	17.9	0.58	0.68
Ag Non-Hmstd	1,022,084	986,871	-35,213	-3.4	12,036	12,936	900	7.5	1.18	1.31
Misc props	283,373	291,602	8,228	2.9	5,090	6,011	922	18.1	1.80	2.06
ResHmstd: NewCon	0	313,649	313,649	0.0	0	3,901	3,901	0.0	0.00	1.24
All other NewCon	0	424,768	424,768	0.0	0	10,408	10,408	0.0	0.00	2.45
Total	98,860,168	97,421,356	-1,438,812	-1.5	1,631,950	1,741,219	109,269	6.7	1.65	1.79

Tax Base

Tax Rates

	Estimated Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Change		Base	Alter	Base	Alter
Total Tax Capacity	1,188,481	1,076,944	-111,537	-9.4	County	47.54	51.27	0.022	0.022
(-) TIF Tax Capacity	36,368	32,606	-3,763	-10.3	City/Town	47.41	53.28	0.510	0.787
(-) FD Contrib Tax Cap	4,094	4,562	468	11.4	School District	22.17	24.29	14.390	15.389
(=) Taxable Tax Capacity	1,148,019	1,039,776	-108,242	-9.4	Special District	1.91	2.05	0.039	0.040
FD Distrib Tax Cap	4,393	5,114	720	16.4	Total	119.02	130.88	14.961	16.237

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	91,200	88,900	-2,300	-2.5	932	925	-7	-0.7	1.02	1.04
Res Hmstd: Avg Val	136,700	133,200	-3,500	-2.6	1,582	1,629	47	3.0	1.16	1.22
Res Hmstd: Hi Val	182,200	177,600	-4,600	-2.5	2,233	2,335	102	4.6	1.23	1.31
Res Hmstd: Ex-Hi Val	273,400	266,500	-6,900	-2.5	3,537	3,747	210	5.9	1.29	1.41
Apartment	300,000	299,700	-300	-0.1	4,912	5,390	478	9.7	1.64	1.8
Comm/Ind: Lo Val	150,000	146,500	-3,500	-2.3	4,001	4,232	231	5.8	2.67	2.89
Comm/Ind: Med Val	300,000	293,000	-7,000	-2.3	9,261	9,764	502	5.4	3.09	3.33
Comm/Ind: Hi Val	1,000,000	976,600	-23,400	-2.3	33,809	35,723	1,915	5.7	3.38	3.66

GREATER MINNESOTA TOWNS

Tax Burdens by Property Class	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	45,155,662	43,587,781	-1,567,881	-3.5	383,268	408,026	24,758	6.5	0.85	0.94
Res Non-Hm: exis	5,231,387	5,027,536	-203,850	-3.9	52,955	55,312	2,357	4.5	1.01	1.10
Apartments: exis	71,945	69,250	-2,695	-3.7	827	864	37	4.5	1.15	1.25
Low-inc Apts: ex	198	189	-10	-4.8	2	2	0	2.5	1.02	1.10
Seasnl Rec: exis	23,128,921	22,070,529	-1,058,392	-4.6	192,169	200,531	8,362	4.4	0.83	0.91
Com/Ind: Lo: exi	1,082,795	1,073,388	-9,407	-0.9	22,963	24,335	1,372	6.0	2.12	2.27
Com/Ind Hi: exis	1,445,973	1,530,375	84,403	5.8	40,074	45,425	5,350	13.4	2.77	2.97
Publ U: Elec Gen	39,035	51,427	12,392	31.7	667	892	226	33.9	1.71	1.74
Publ U: Other	3,221,663	3,649,509	427,846	13.3	87,969	106,272	18,303	20.8	2.73	2.91
Ag HGA: Exist	9,924,832	9,643,325	-281,507	-2.8	80,757	88,565	7,808	9.7	0.81	0.92
Ag Hmstd Land	50,533,112	53,036,324	2,503,213	5.0	209,244	235,123	25,879	12.4	0.41	0.44
Ag Non-Hmstd	30,246,478	31,587,484	1,341,006	4.4	226,078	248,766	22,688	10.0	0.75	0.79
Misc props	57,002	57,996	994	1.7	687	814	127	18.5	1.21	1.40
ResHmstd: NewCon	0	299,888	299,888	0.0	0	2,772	2,772	0.0	0.00	0.92
All other NewCon	0	479,121	479,121	0.0	0	4,502	4,502	0.0	0.00	0.94
Total	170,139,002	172,164,124	2,025,121	1.2	1,297,661	1,422,201	124,540	9.6	0.76	0.83

Tax Base

Tax Rates

	Estimated Market Value				Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,558,572	1,513,690	-44,882	-2.9	County	46.18	49.37	0.032	0.033
(-) TIF Tax Capacity	598	614	16	2.6	City/Town	12.69	13.60	0.019	0.020
(-) FD Contrib Tax Cap	1,552	1,809	257	16.6	School District	17.45	18.82	13.251	14.197
(=) Taxable Tax Capacity	1,556,422	1,511,267	-45,155	-2.9	Special District	1.49	1.58	0.013	0.014
FD Distrib Tax Cap	1,142	1,290	148	12.9	Total	77.81	83.36	13.314	14.265

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	132,000	127,400	-3.5	949	1,029	80	8.4	0.72	0.81
Res Hmstd: Avg Val	197,900	191,000	-3.5	1,609	1,697	88	5.5	0.81	0.89
Res Hmstd: Hi Val	263,900	254,700	-3.5	2,270	2,367	97	4.3	0.86	0.93
Res Hmstd: Ex-Hi Val	395,900	382,200	-3.5	3,592	3,707	116	3.2	0.91	0.97
Apartment	300,000	288,800	-3.7	3,317	3,421	104	3.1	1.11	1.18
Seas Rec: Lo Val	75,000	71,600	-4.5	640	656	15	2.4	0.85	0.92
Seas Rec: Hi Val	200,000	190,800	-4.6	1,849	1,889	41	2.2	0.92	0.99
Comm/Ind: Lo Val	150,000	158,800	5.9	3,049	3,483	434	14.2	2.03	2.19
Comm/Ind: Med Val	300,000	317,500	5.8	7,048	7,970	922	13.1	2.35	2.51
Comm/Ind: Hi Val	1,000,000	1,058,400	5.8	25,710	28,918	3,207	12.5	2.57	2.73

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,381,407	5,337,461	-43,946	-0.8	63,688	66,619	2,931	4.6	1.18	1.25
Res Non-Hm: exis	753,411	762,843	9,432	1.3	10,682	11,978	1,296	12.1	1.42	1.57
Apartments: exis	483,430	482,696	-734	-0.2	7,968	8,672	704	8.8	1.65	1.80
Low-inc Apts: ex	110,832	107,950	-2,882	-2.6	1,131	1,222	92	8.1	1.02	1.13
Seasnl Rec: exis	323,255	310,625	-12,629	-3.9	3,560	3,786	226	6.3	1.10	1.22
Com/Ind: Lo: exi	616,252	607,403	-8,848	-1.4	16,246	17,457	1,212	7.5	2.64	2.87
Com/Ind Hi: exis	1,241,938	1,236,457	-5,480	-0.4	37,389	39,954	2,566	6.9	3.01	3.23
Publ U: Elec Gen	25,150	25,308	158	0.6	562	604	42	7.5	2.23	2.39
Publ U: Other	114,385	121,873	7,489	6.5	3,974	4,653	680	17.1	3.47	3.82
Ag HGA: Exist	18,276	17,764	-512	-2.8	209	220	11	5.3	1.14	1.24
Ag Hmstd Land	54,964	54,927	-37	-0.1	325	385	60	18.4	0.59	0.70
Ag Non-Hmstd	78,072	81,061	2,989	3.8	912	1,057	144	15.8	1.17	1.30
Misc props	36,525	35,335	-1,190	-3.3	637	686	49	7.6	1.74	1.94
ResHmstd: NewCon	0	50,731	50,731	0.0	0	628	628	0.0	0.00	1.24
All other NewCon	0	67,112	67,112	0.0	0	1,416	1,416	0.0	0.00	2.11
Total	9,237,896	9,299,547	61,651	0.7	147,281	159,336	12,055	8.2	1.59	1.71

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	110,477	100,738	-9,739	-8.8	County	47.90	50.26	0.000	0.000
(-) TIF Tax Capacity	4,746	4,595	-150	-3.2	City/Town	47.12	52.63	0.288	0.289
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.39	23.48	16.831	18.169
(=) Taxable Tax Capacity	105,731	96,142	-9,589	-9.1	Special District	3.34	3.45	0.128	0.124
FD Distrib Tax Cap	0	0	0	0.0	Total	118.75	129.82	17.246	18.581

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	77,100	76,500	-0.8	746	741	-4	-0.6	0.97	0.97
Res Hmstd: Avg Val	115,500	114,600	-0.8	1,302	1,351	49	3.7	1.13	1.18
Res Hmstd: Hi Val	154,000	152,700	-0.8	1,861	1,961	100	5.4	1.21	1.28
Res Hmstd: Ex-Hi Val	231,000	229,100	-0.8	2,977	3,184	207	7.0	1.29	1.39
Apartment	300,000	299,500	-0.2	4,971	5,417	446	9.0	1.66	1.81
Comm/Ind: Lo Val	150,000	149,300	-0.5	4,029	4,324	295	7.3	2.69	2.9
Comm/Ind: Med Val	300,000	298,700	-0.4	9,316	9,994	679	7.3	3.11	3.35
Comm/Ind: Hi Val	1,000,000	995,600	-0.4	33,985	36,474	2,489	7.3	3.4	3.66

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	6,404,012	6,287,232	-116,780	-1.8	50,838	56,124	5,286	10.4	0.79	0.89
Res Non-Hm: exis	652,663	642,729	-9,934	-1.5	6,345	6,879	534	8.4	0.97	1.07
Apartments: exis	10,511	9,916	-595	-5.7	103	107	4	4.4	0.98	1.08
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5,292,541	5,182,316	-110,225	-2.1	43,271	46,034	2,763	6.4	0.82	0.89
Com/Ind: Lo: exi	167,738	165,455	-2,284	-1.4	3,442	3,647	204	5.9	2.05	2.20
Com/Ind Hi: exis	214,677	237,532	22,855	10.6	5,884	7,026	1,142	19.4	2.74	2.96
Publ U: Elec Gen	509	977	467	91.7	8	18	10	126.4	1.53	1.81
Publ U: Other	666,859	690,036	23,177	3.5	17,768	20,173	2,405	13.5	2.66	2.92
Ag HGA: Exist	1,534,467	1,524,876	-9,591	-0.6	11,869	13,648	1,779	15.0	0.77	0.89
Ag Hmstd Land	8,693,003	9,028,107	335,104	3.9	35,897	40,488	4,591	12.8	0.41	0.45
Ag Non-Hmstd	5,856,752	6,029,889	173,137	3.0	43,956	48,363	4,407	10.0	0.75	0.80
Misc props	5,875	5,854	-21	-0.4	71	79	8	10.6	1.21	1.35
ResHmstd: NewCon	0	67,630	67,630	0.0	0	610	610	0.0	0.00	0.90
All other NewCon	0	109,609	109,609	0.0	0	1,053	1,053	0.0	0.00	0.96
Total	29,499,607	29,982,157	482,550	1.6	219,451	244,247	24,796	11.3	0.74	0.81

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	270,549	264,779	-5,770	-2.1	County	44.63	47.56	0.000	0.000
(-) TIF Tax Capacity	142	173	31	22.1	City/Town	12.02	12.93	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.24	16.13	14.961	16.910
(=) Taxable Tax Capacity	270,407	264,606	-5,802	-2.1	Special District	3.42	3.68	0.090	0.093
FD Distrib Tax Cap	0	0	0	0.0	Total	74.31	80.30	15.051	17.003

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	128,500	126,200	-1.8	892	1,020	129	14.4	0.69	0.81
Res Hmstd: Avg Val	192,600	189,100	-1.8	1,522	1,678	156	10.2	0.79	0.89
Res Hmstd: Hi Val	256,800	252,100	-1.8	2,153	2,336	183	8.5	0.84	0.93
Res Hmstd: Ex-Hi Val	385,300	378,300	-1.8	3,417	3,655	238	7.0	0.89	0.97
Apartment	300,000	283,000	-5.7	3,238	3,322	84	2.6	1.08	1.17
Seas Rec: Lo Val	75,000	73,400	-2.1	614	650	36	5.8	0.82	0.89
Seas Rec: Hi Val	200,000	195,800	-2.1	1,779	1,881	103	5.8	0.89	0.96
Comm/Ind: Lo Val	150,000	166,000	10.7	2,996	3,653	657	21.9	2	2.20
Comm/Ind: Med Val	300,000	331,900	10.6	6,916	8,288	1,371	19.8	2.31	2.5
Comm/Ind: Hi Val	1,000,000	1,106,500	10.7	25,210	29,927	4,717	18.7	2.52	2.70

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,771,870	3,594,712	-177,158	-4.7	34,568	36,013	1,445	4.2	0.92	1.00
Res Non-Hm: exis	686,247	646,969	-39,277	-5.7	8,338	8,875	537	6.4	1.21	1.37
Apartments: exis	225,226	223,481	-1,746	-0.8	3,378	3,757	379	11.2	1.50	1.68
Low-inc Apts: ex	80,560	82,179	1,619	2.0	798	912	114	14.3	0.99	1.11
Seasnl Rec: exis	2,395,108	2,247,861	-147,247	-6.1	20,705	21,385	680	3.3	0.86	0.95
Com/Ind: Lo: exi	517,635	504,064	-13,571	-2.6	12,957	13,872	915	7.1	2.50	2.75
Com/Ind Hi: exis	1,039,899	959,543	-80,356	-7.7	33,201	33,519	318	1.0	3.19	3.49
Publ U: Elec Gen	2,484	2,644	160	6.4	73	94	21	28.5	2.93	3.54
Publ U: Other	85,228	93,656	8,428	9.9	2,799	3,397	598	21.4	3.28	3.63
Ag HGA: Exist	28,340	27,663	-677	-2.4	256	292	36	14.0	0.90	1.05
Ag Hmstd Land	49,028	48,616	-412	-0.8	186	229	44	23.5	0.38	0.47
Ag Non-Hmstd	109,337	102,182	-7,154	-6.5	873	904	31	3.5	0.80	0.88
Misc props	21,197	20,216	-981	-4.6	361	384	24	6.6	1.70	1.90
ResHmstd: NewCon	0	17,529	17,529	0.0	0	170	170	0.0	0.00	0.97
All other NewCon	0	39,112	39,112	0.0	0	804	804	0.0	0.00	2.06
Total	9,012,158	8,610,426	-401,731	-4.5	118,491	124,606	6,114	5.2	1.31	1.45

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	95,156	-10,935	-10.3	County	36.40	39.33	0.000	0.000
(-) TIF Tax Capacity	3,086	2,519	-567	-18.4	City/Town	39.82	44.70	0.046	0.048
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.63	18.86	9.180	10.617
(=) Taxable Tax Capacity	103,005	92,637	-10,368	-10.1	Special District	0.87	0.90	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	93.72	103.80	9.226	10.665

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	92,800	88,400	-4.7	666	708	41	6.2	0.72	0.80
Res Hmstd: Avg Val	139,100	132,600	-4.7	1,185	1,255	70	5.9	0.85	0.95
Res Hmstd: Hi Val	185,400	176,700	-4.7	1,703	1,801	98	5.8	0.92	1.02
Res Hmstd: Ex-Hi Val	278,200	265,100	-4.7	2,742	2,895	153	5.6	0.99	1.09
Apartment	300,000	297,700	-0.8	3,791	4,180	389	10.3	1.26	1.40
Seas Rec: Lo Val	75,000	70,400	-6.1	760	789	29	3.8	1.01	1.12
Seas Rec: Hi Val	200,000	187,700	-6.2	2,167	2,241	74	3.4	1.08	1.19
Comm/Ind: Lo Val	150,000	138,400	-7.7	3,346	3,359	13	0.4	2.23	2.43
Comm/Ind: Med Val	300,000	276,800	-7.7	7,761	7,698	-63	-0.8	2.59	2.78
Comm/Ind: Hi Val	1,000,000	922,700	-7.7	28,364	28,367	3	0.0	2.84	3.07

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	7,029,946	6,763,900	-266,046	-3.8	49,159	53,086	3,927	8.0	0.70	0.78
Res Non-Hm: exis	784,673	737,722	-46,950	-6.0	6,903	7,047	145	2.1	0.88	0.96
Apartments: exis	22,582	21,425	-1,157	-5.1	252	254	2	0.6	1.12	1.18
Low-inc Apts: ex	191	189	-3	-1.4	2	2	0	4.2	1.04	1.10
Seasnl Rec: exis	7,202,194	6,837,345	-364,849	-5.1	54,136	55,687	1,551	2.9	0.75	0.81
Com/Ind: Lo: exi	197,890	192,934	-4,957	-2.5	3,793	3,955	162	4.3	1.92	2.05
Com/Ind Hi: exis	179,387	170,125	-9,262	-5.2	4,421	4,534	113	2.6	2.46	2.66
Publ U: Elec Gen	3,342	4,357	1,015	30.4	65	85	20	31.3	1.94	1.95
Publ U: Other	632,243	800,079	167,835	26.5	16,659	22,286	5,627	33.8	2.63	2.79
Ag HGA: Exist	1,049,853	1,033,866	-15,987	-1.5	7,827	8,947	1,121	14.3	0.75	0.87
Ag Hmstd Land	2,859,570	2,782,578	-76,992	-2.7	10,427	11,626	1,200	11.5	0.36	0.42
Ag Non-Hmstd	2,647,622	2,502,114	-145,507	-5.5	19,896	20,711	814	4.1	0.75	0.83
Misc props	9,542	8,640	-901	-9.4	100	98	-1	-1.4	1.05	1.14
ResHmstd: NewCon	0	57,231	57,231	0.0	0	484	484	0.0	0.00	0.85
All other NewCon	0	88,677	88,677	0.0	0	763	763	0.0	0.00	0.86
Total	22,619,035	22,001,182	-617,853	-2.7	173,638	189,565	15,928	9.2	0.77	0.86

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	223,103	208,427	-14,676	-6.6	County	40.37	43.84	0.000	0.000
(-) TIF Tax Capacity	5	4	-1	-12.3	City/Town	12.30	13.38	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.51	18.30	9.803	10.316
(=) Taxable Tax Capacity	223,098	208,423	-14,675	-6.6	Special District	1.09	1.19	0.000	0.000
FD Distrib Tax Cap	0	0	0	17.1	Total	70.26	76.72	9.803	10.316

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	123,500	118,800	-3.8	728	830	103	14.1	0.59	0.7
Res Hmstd: Avg Val	185,200	178,200	-3.8	1,277	1,388	111	8.7	0.69	0.78
Res Hmstd: Hi Val	246,900	237,600	-3.8	1,827	1,946	120	6.5	0.74	0.82
Res Hmstd: Ex-Hi Val	370,400	356,400	-3.8	2,927	3,062	136	4.6	0.79	0.86
Apartment	300,000	284,600	-5.1	2,929	3,023	94	3.2	0.98	1.06
Seas Rec: Lo Val	75,000	71,200	-5.1	584	605	21	3.6	0.78	0.85
Seas Rec: Hi Val	200,000	189,900	-5.1	1,698	1,754	56	3.3	0.85	0.92
Comm/Ind: Lo Val	150,000	142,300	-5.1	2,827	2,870	44	1.5	1.88	2.02
Comm/Ind: Med Val	300,000	284,500	-5.2	6,547	6,597	50	0.8	2.18	2.32
Comm/Ind: Hi Val	1,000,000	948,400	-5.2	23,906	24,223	317	1.3	2.39	2.55

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Pctg Chng		Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Base	Alte	Base	Alte
Res Hmstd: exist	2,888,639	2,784,606	-104,033	-3.6	23,713	24,638	925	3.9	0.82	0.88	
Res Non-Hm: exis	433,763	410,224	-23,539	-5.4	6,124	6,709	585	9.5	1.41	1.64	
Apartments: exis	119,539	120,805	1,265	1.1	2,028	2,347	319	15.7	1.70	1.94	
Low-inc Apts: ex	54,946	55,381	435	0.8	570	652	82	14.5	1.04	1.18	
Seasnl Rec: exis	411,680	385,318	-26,362	-6.4	4,655	4,858	203	4.4	1.13	1.26	
Com/Ind: Lo: exi	331,452	324,844	-6,608	-2.0	9,246	9,955	709	7.7	2.79	3.06	
Com/Ind Hi: exis	518,375	507,775	-10,600	-2.0	18,876	20,040	1,164	6.2	3.64	3.95	
Publ U: Elec Gen	238,051	295,399	57,348	24.1	4,409	5,687	1,278	29.0	1.85	1.93	
Publ U: Other	159,255	211,212	51,958	32.6	5,301	7,494	2,193	41.4	3.33	3.55	
Ag HGA: Exist	7,482	7,706	224	3.0	53	69	15	29.1	0.71	0.89	
Ag Hmstd Land	8,618	8,860	242	2.8	27	35	7	27.3	0.32	0.39	
Ag Non-Hmstd	182,369	176,955	-5,415	-3.0	2,232	2,485	253	11.3	1.22	1.40	
Misc props	15,835	20,427	4,592	29.0	334	659	325	97.6	2.11	3.23	
ResHmstd: NewCon	0	16,698	16,698	0.0	0	146	146	0.0	0.00	0.88	
All other NewCon	0	19,750	19,750	0.0	0	468	468	0.0	0.00	2.37	
Total	5,370,005	5,345,960	-24,044	-0.4	77,569	86,242	8,674	11.2	1.44	1.61	

Tax Base

Tax Rates

	Estimated Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Chng		Base	Alter	Base	Alter
Total Tax Capacity	64,820	59,217	-5,603	-8.6	County	45.14	48.66	0.000	0.000
(-) TIF Tax Capacity	1,274	1,152	-122	-9.6	City/Town	60.68	68.59	0.176	0.176
(-) FD Contrib Tax Cap	4,094	4,562	468	11.4	School District	13.42	15.57	8.343	8.671
(=) Taxable Tax Capacity	59,451	53,503	-5,948	-10.0	Special District	1.16	1.24	0.000	0.000
FD Distrib Tax Cap	4,393	5,114	720	16.4	Total	120.40	134.05	8.519	8.848

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	69,200	66,700	-3.6	326	306	-20	-6.1	0.47	0.46
Res Hmstd: Avg Val	103,800	100,100	-3.6	769	762	-7	-0.9	0.74	0.76
Res Hmstd: Hi Val	138,300	133,300	-3.6	1,245	1,277	31	2.5	0.90	0.96
Res Hmstd: Ex-Hi Val	207,600	200,100	-3.6	2,201	2,312	111	5.0	1.06	1.16
Apartment	300,000	303,200	1.1	4,771	5,349	578	12.1	1.59	1.76
Seas Rec: Lo Val	75,000	70,200	-6.4	960	999	39	4.1	1.28	1.42
Seas Rec: Hi Val	200,000	187,200	-6.4	2,701	2,801	100	3.7	1.35	1.5
Comm/Ind: Lo Val	150,000	146,900	-2.1	3,936	4,205	269	6.8	2.62	2.86
Comm/Ind: Med Val	300,000	293,900	-2.0	9,141	9,743	603	6.6	3.05	3.32
Comm/Ind: Hi Val	1,000,000	979,600	-2.0	33,430	35,711	2,281	6.8	3.34	3.65

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,596,474	5,366,286	-230,187	-4.1	33,166	35,929	2,762	8.3	0.59	0.67
Res Non-Hm: exis	573,518	533,107	-40,410	-7.0	4,978	5,086	108	2.2	0.87	0.95
Apartments: exis	9,431	8,824	-608	-6.4	97	102	5	4.9	1.03	1.16
Low-inc Apts: ex	7	0	-7	-100.0	0	0	0	-100.0	0.48	0.00
Seasnl Rec: exis	6,025,034	5,586,700	-438,334	-7.3	50,412	51,099	686	1.4	0.84	0.91
Com/Ind: Lo: exi	90,615	92,698	2,083	2.3	1,941	2,104	163	8.4	2.14	2.27
Com/Ind Hi: exis	182,294	199,698	17,403	9.5	5,352	6,222	871	16.3	2.94	3.12
Publ U: Elec Gen	1,145	1,579	434	37.9	20	30	10	49.6	1.78	1.93
Publ U: Other	323,477	455,766	132,288	40.9	9,019	13,328	4,309	47.8	2.79	2.92
Ag HGA: Exist	189,157	181,890	-7,267	-3.8	554	758	203	36.6	0.29	0.42
Ag Hmstd Land	375,331	366,319	-9,012	-2.4	784	886	101	12.9	0.21	0.24
Ag Non-Hmstd	2,609,931	2,490,225	-119,706	-4.6	19,793	20,806	1,013	5.1	0.76	0.84
Misc props	9,151	9,109	-42	-0.5	93	151	59	63.2	1.01	1.66
ResHmstd: NewCon	0	32,421	32,421	0.0	0	212	212	0.0	0.00	0.65
All other NewCon	0	49,186	49,186	0.0	0	487	487	0.0	0.00	0.99
Total	15,985,566	15,373,809	-611,757	-3.8	126,210	137,199	10,989	8.7	0.79	0.89

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	164,399	153,737	-10,662	-6.5	County	45.97	50.20	0.000	0.000
(-) TIF Tax Capacity	294	279	-15	-5.2	City/Town	11.84	12.90	0.000	0.000
(-) FD Contrib Tax Cap	1,552	1,809	257	16.6	School District	13.87	15.85	5.225	5.283
(=) Taxable Tax Capacity	162,553	151,649	-10,905	-6.7	Special District	2.18	2.48	0.000	0.000
FD Distrib Tax Cap	1,142	1,290	148	12.9	Total	73.86	81.42	5.225	5.283

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	135,200	129,600	-4.1	503	600	97	19.3	0.37	0.46
Res Hmstd: Avg Val	202,700	194,400	-4.1	1,098	1,210	112	10.2	0.54	0.62
Res Hmstd: Hi Val	270,300	259,200	-4.1	1,693	1,819	126	7.4	0.63	0.70
Res Hmstd: Ex-Hi Val	405,500	388,800	-4.1	2,884	3,038	153	5.3	0.71	0.78
Apartment	300,000	280,700	-6.4	2,926	3,005	79	2.7	0.98	1.07
Seas Rec: Lo Val	75,000	69,500	-7.3	611	623	12	2.0	0.81	0.9
Seas Rec: Hi Val	200,000	185,400	-7.3	1,770	1,797	28	1.6	0.88	0.97
Comm/Ind: Lo Val	150,000	164,300	9.5	2,839	3,442	603	21.2	1.89	2.09
Comm/Ind: Med Val	300,000	328,600	9.5	6,598	7,876	1,278	19.4	2.2	2.4
Comm/Ind: Hi Val	1,000,000	1,095,500	9.6	24,141	28,573	4,432	18.4	2.41	2.61

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,237,271	5,180,505	-56,766	-1.1	55,273	61,299	6,026	10.9	1.06	1.18
Res Non-Hm: exis	1,010,155	1,020,335	10,180	1.0	12,835	14,768	1,933	15.1	1.27	1.45
Apartments: exis	324,964	324,400	-563	-0.2	4,845	5,508	662	13.7	1.49	1.70
Low-inc Apts: ex	63,660	63,417	-243	-0.4	585	668	83	14.2	0.92	1.05
Seasnl Rec: exis	144,473	136,578	-7,895	-5.5	1,620	1,698	77	4.8	1.12	1.24
Com/Ind: Lo: exi	231,469	230,155	-1,315	-0.6	5,762	6,336	574	10.0	2.49	2.75
Com/Ind Hi: exis	948,548	943,986	-4,562	-0.5	31,324	34,475	3,151	10.1	3.30	3.65
Publ U: Elec Gen	5,295	7,665	2,370	44.8	125	206	81	65.0	2.36	2.69
Publ U: Other	155,548	167,252	11,705	7.5	5,035	5,948	913	18.1	3.24	3.56
Ag HGA: Exist	10,046	10,426	381	3.8	71	111	41	57.4	0.70	1.07
Ag Hmstd Land	14,213	14,372	159	1.1	57	64	7	13.2	0.40	0.45
Ag Non-Hmstd	162,190	156,993	-5,197	-3.2	1,609	1,741	132	8.2	0.99	1.11
Misc props	22,997	24,739	1,743	7.6	320	432	112	34.9	1.39	1.75
ResHmstd: NewCon	0	23,382	23,382	0.0	0	271	271	0.0	0.00	1.16
All other NewCon	0	40,201	40,201	0.0	0	777	777	0.0	0.00	1.93
Total	8,330,828	8,344,408	13,580	0.2	119,461	134,301	14,840	12.4	1.43	1.61

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	96,895	90,739	-6,156	-6.4	County	57.16	63.51	0.000	0.000
(-) TIF Tax Capacity	1,998	1,916	-82	-4.1	City/Town	26.63	29.93	0.099	3.356
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.06	25.74	8.254	7.587
(=) Taxable Tax Capacity	94,897	88,824	-6,074	-6.4	Special District	4.25	4.40	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	110.10	123.58	8.353	10.943

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,000	113,800	-1.0	1,093	1,197	104	9.5	0.95	1.05
Res Hmstd: Avg Val	172,400	170,500	-1.1	1,825	2,023	198	10.9	1.06	1.19
Res Hmstd: Hi Val	229,800	227,300	-1.1	2,556	2,850	294	11.5	1.11	1.25
Res Hmstd: Ex-Hi Val	344,800	341,100	-1.1	4,022	4,508	486	12.1	1.17	1.32
Apartment	300,000	299,500	-0.2	4,379	4,954	575	13.1	1.46	1.65
Comm/Ind: Lo Val	150,000	149,300	-0.5	3,701	4,070	369	10.0	2.47	2.73
Comm/Ind: Med Val	300,000	298,600	-0.5	8,594	9,437	842	9.8	2.86	3.16
Comm/Ind: Hi Val	1,000,000	995,200	-0.5	31,429	34,504	3,074	9.8	3.14	3.47

EAST CENTRAL CITIES

Tax Burdens by Property Class	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,657,047	3,454,601	-202,447	-5.5	47,957	47,911	-46	-0.1	1.31	1.39
Res Non-Hm: exis	587,867	558,154	-29,713	-5.1	9,132	9,745	613	6.7	1.55	1.75
Apartments: exis	202,206	195,862	-6,344	-3.1	3,684	4,007	322	8.7	1.82	2.05
Low-inc Apts: ex	70,927	70,860	-67	-0.1	791	893	101	12.8	1.12	1.26
Seasnl Rec: exis	112,839	110,084	-2,755	-2.4	1,651	1,774	123	7.4	1.46	1.61
Com/Ind: Lo: exi	335,467	331,902	-3,565	-1.1	9,697	10,597	900	9.3	2.89	3.19
Com/Ind Hi: exis	688,970	664,175	-24,795	-3.6	26,359	28,070	1,711	6.5	3.83	4.23
Publ U: Elec Gen	1,130	1,255	125	11.1	34	40	6	18.0	3.02	3.20
Publ U: Other	104,416	119,300	14,884	14.3	3,992	5,076	1,083	27.1	3.82	4.25
Ag HGA: Exist	70,059	64,483	-5,576	-8.0	845	849	5	0.6	1.21	1.32
Ag Hmstd Land	97,922	91,061	-6,861	-7.0	520	571	51	9.8	0.53	0.63
Ag Non-Hmstd	93,505	78,005	-15,500	-16.6	1,235	1,146	-88	-7.2	1.32	1.47
Misc props	25,316	24,967	-349	-1.4	496	550	55	11.0	1.96	2.20
ResHmstd: NewCon	0	9,478	9,478	0.0	0	128	128	0.0	0.00	1.35
All other NewCon	0	14,990	14,990	0.0	0	397	397	0.0	0.00	2.65
Total	6,047,672	5,789,177	-258,495	-4.3	106,394	111,755	5,361	5.0	1.76	1.93

Tax Base

Tax Rates

	Estimated Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	70,351	61,792	-8,558	-12.2	County	61.67	69.73	0.072	0.075
(-) TIF Tax Capacity	2,137	1,741	-396	-18.5	City/Town	46.42	52.43	0.251	0.264
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.33	29.79	7.986	8.009
(=) Taxable Tax Capacity	68,213	60,051	-8,162	-12.0	Special District	3.87	4.32	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	138.29	156.26	8.309	8.347

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	98,600	93,100	-5,500	-5.6	1,162	1,082	-80	-6.9	1.18	1.16
Res Hmstd: Avg Val	147,900	139,700	-8,200	-5.5	1,929	1,914	-15	-0.8	1.30	1.37
Res Hmstd: Hi Val	197,100	186,200	-10,900	-5.5	2,694	2,745	51	1.9	1.37	1.47
Res Hmstd: Ex-Hi Val	295,800	279,400	-16,400	-5.5	4,230	4,410	180	4.3	1.43	1.58
Apartment	300,000	290,600	-9,400	-3.1	5,435	5,919	484	8.9	1.81	2.04
Comm/Ind: Lo Val	150,000	144,600	-5,400	-3.6	4,335	4,614	279	6.4	2.89	3.19
Comm/Ind: Med Val	300,000	289,200	-10,800	-3.6	10,073	10,669	596	5.9	3.36	3.69
Comm/Ind: Hi Val	1,000,000	964,000	-36,000	-3.6	36,852	39,188	2,336	6.3	3.69	4.07

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,257,160	4,958,659	-298,501	-5.7	53,852	55,445	1,592	3.0	1.02	1.12
Res Non-Hm: exis	709,257	641,522	-67,735	-9.6	8,256	8,323	67	0.8	1.16	1.30
Apartments: exis	4,361	4,325	-36	-0.8	67	71	4	6.2	1.54	1.65
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,852,553	1,796,062	-56,491	-3.0	18,182	19,635	1,453	8.0	0.98	1.09
Com/Ind: Lo: exi	100,896	98,560	-2,336	-2.3	2,377	2,534	157	6.6	2.36	2.57
Com/Ind Hi: exis	84,944	85,222	278	0.3	2,588	2,833	245	9.5	3.05	3.32
Publ U: Elec Gen	10,736	10,949	213	2.0	256	283	27	10.5	2.39	2.59
Publ U: Other	200,212	260,650	60,438	30.2	6,480	9,006	2,526	39.0	3.24	3.46
Ag HGA: Exist	1,092,501	1,000,919	-91,582	-8.4	10,260	10,449	189	1.8	0.94	1.04
Ag Hmstd Land	1,581,517	1,477,998	-103,519	-6.5	6,173	6,761	588	9.5	0.39	0.46
Ag Non-Hmstd	1,471,515	1,404,142	-67,373	-4.6	14,298	15,008	710	5.0	0.97	1.07
Misc props	7,426	7,407	-18	-0.2	105	116	11	10.3	1.42	1.57
ResHmstd: NewCon	0	27,346	27,346	0.0	0	302	302	0.0	0.00	1.11
All other NewCon	0	29,805	29,805	0.0	0	337	337	0.0	0.00	1.13
Total	12,373,078	11,803,566	-569,512	-4.6	122,895	131,103	8,208	6.7	0.99	1.11

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	119,526	106,725	-12,800	-10.7	County	58.38	66.18	0.183	0.193
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	17.72	19.98	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.33	25.87	8.008	7.925
(=) Taxable Tax Capacity	119,526	106,725	-12,800	-10.7	Special District	0.87	1.04	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	101.29	113.07	8.191	8.118

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	118,600	111,900	-5.6	1,033	1,049	16	1.6	0.87	0.94
Res Hmstd: Avg Val	177,800	167,700	-5.7	1,734	1,782	48	2.7	0.98	1.06
Res Hmstd: Hi Val	237,000	223,500	-5.7	2,436	2,515	79	3.3	1.03	1.13
Res Hmstd: Ex-Hi Val	355,600	335,400	-5.7	3,841	3,985	144	3.7	1.08	1.19
Apartment	300,000	297,500	-0.8	4,044	4,446	402	9.9	1.35	1.49
Seas Rec: Lo Val	75,000	72,700	-3.1	817	882	65	8.0	1.09	1.21
Seas Rec: Hi Val	200,000	193,900	-3.1	2,318	2,498	179	7.7	1.16	1.29
Comm/Ind: Lo Val	150,000	150,500	0.3	3,501	3,827	327	9.3	2.33	2.54
Comm/Ind: Med Val	300,000	301,000	0.3	8,127	8,884	757	9.3	2.71	2.95
Comm/Ind: Hi Val	1,000,000	1,003,300	0.3	29,718	32,482	2,764	9.3	2.97	3.24

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	11,860,000	11,443,259	-416,741	-3.5	148,835	151,639	2,804	1.9	1.25	1.33
Res Non-Hm: exis	1,691,796	1,458,314	-233,482	-13.8	24,869	23,543	-1,326	-5.3	1.47	1.61
Apartments: exis	888,250	884,279	-3,971	-0.4	14,990	16,196	1,207	8.1	1.69	1.83
Low-inc Apts: ex	179,700	178,397	-1,302	-0.7	1,874	2,034	160	8.5	1.04	1.14
Seasnl Rec: exis	114,211	104,849	-9,363	-8.2	1,622	1,673	51	3.1	1.42	1.60
Com/Ind: Lo: exi	714,332	706,106	-8,226	-1.2	19,664	20,973	1,309	6.7	2.75	2.97
Com/Ind Hi: exis	3,168,133	3,077,844	-90,289	-2.8	114,147	118,966	4,818	4.2	3.60	3.87
Publ U: Elec Gen	611,287	614,697	3,410	0.6	14,306	15,441	1,136	7.9	2.34	2.51
Publ U: Other	473,784	485,798	12,013	2.5	16,534	18,112	1,578	9.5	3.49	3.73
Ag HGA: Exist	86,261	83,088	-3,173	-3.7	1,033	1,065	33	3.2	1.20	1.28
Ag Hmstd Land	146,116	152,393	6,277	4.3	760	889	130	17.1	0.52	0.58
Ag Non-Hmstd	216,697	197,403	-19,294	-8.9	2,644	2,615	-29	-1.1	1.22	1.32
Misc props	58,845	57,826	-1,019	-1.7	1,066	1,148	82	7.6	1.81	1.98
ResHmstd: NewCon	0	65,647	65,647	0.0	0	865	865	0.0	0.00	1.32
All other NewCon	0	66,441	66,441	0.0	0	1,914	1,914	0.0	0.00	2.88
Total	20,209,412	19,576,341	-633,072	-3.1	362,343	377,073	14,730	4.1	1.79	1.93

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	250,734	227,505	-23,229	-9.3	County	47.20	51.59	0.000	0.000
(-) TIF Tax Capacity	9,190	8,102	-1,088	-11.8	City/Town	42.61	46.69	1.632	1.629
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.24	32.38	13.832	14.937
(=) Taxable Tax Capacity	241,545	219,403	-22,141	-9.2	Special District	2.15	2.37	0.130	0.135
FD Distrib Tax Cap	0	0	0	0.0	Total	122.20	133.02	15.594	16.700

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	111,200	107,300	-3.5	1,260	1,240	-20	-1.6	1.13	1.16
Res Hmstd: Avg Val	166,700	160,800	-3.5	2,075	2,105	30	1.4	1.24	1.31
Res Hmstd: Hi Val	222,300	214,500	-3.5	2,891	2,973	82	2.8	1.30	1.39
Res Hmstd: Ex-Hi Val	333,500	321,800	-3.5	4,523	4,708	185	4.1	1.36	1.46
Apartment	300,000	298,700	-0.4	5,050	5,465	415	8.2	1.68	1.83
Comm/Ind: Lo Val	150,000	145,700	-2.9	4,082	4,262	180	4.4	2.72	2.93
Comm/Ind: Med Val	300,000	291,500	-2.8	9,447	9,829	381	4.0	3.15	3.37
Comm/Ind: Hi Val	1,000,000	971,500	-2.9	34,484	35,974	1,490	4.3	3.45	3.70

CENTRAL MINN TOWNS

Tax Burdens by Property Class	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	7,289,510	6,974,165	-315,345	-4.3	73,082	76,664	3,581	4.9	1.00	1.10
Res Non-Hm: exis	681,377	653,985	-27,393	-4.0	7,852	8,241	389	5.0	1.15	1.26
Apartments: exis	5,194	4,484	-710	-13.7	67	64	-3	-4.1	1.29	1.43
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,262,441	1,210,045	-52,396	-4.2	12,287	13,514	1,227	10.0	0.97	1.12
Com/Ind: Lo: exi	157,575	155,504	-2,071	-1.3	3,568	3,798	230	6.5	2.26	2.44
Com/Ind Hi: exis	229,509	229,410	-100	0.0	6,771	7,294	523	7.7	2.95	3.18
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	239,341	255,176	15,835	6.6	7,108	8,146	1,038	14.6	2.97	3.19
Ag HGA: Exist	1,147,674	1,105,751	-41,923	-3.7	10,891	11,544	653	6.0	0.95	1.04
Ag Hmstd Land	2,633,237	2,725,622	92,385	3.5	11,504	13,349	1,846	16.0	0.44	0.49
Ag Non-Hmstd	982,440	984,529	2,088	0.2	9,122	9,947	825	9.0	0.93	1.01
Misc props	9,000	9,174	174	1.9	115	128	13	11.1	1.28	1.39
ResHmstd: NewCon	0	26,473	26,473	0.0	0	294	294	0.0	0.00	1.11
All other NewCon	0	27,677	27,677	0.0	0	338	338	0.0	0.00	1.22
Total	14,637,298	14,361,994	-275,304	-1.9	142,366	153,319	10,953	7.7	0.97	1.07

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	140,335	129,913	-10,422	-7.4	County	47.91	52.38	0.000	0.000
(-) TIF Tax Capacity	85	84	-1	-0.9	City/Town	17.30	18.98	0.046	0.048
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.30	30.31	13.798	14.145
(=) Taxable Tax Capacity	140,251	129,829	-10,422	-7.4	Special District	1.35	1.32	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	92.87	102.99	13.844	14.192

Tax Burdens on
Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	152,200	145,600	-4.3	1,389	1,458	69	5.0	0.91	1.00
Res Hmstd: Avg Val	228,100	218,200	-4.3	2,267	2,376	109	4.8	0.99	1.09
Res Hmstd: Hi Val	304,100	290,900	-4.3	3,146	3,295	149	4.7	1.03	1.13
Res Hmstd: Ex-Hi Val	456,300	436,600	-4.3	4,869	5,116	247	5.1	1.07	1.17
Apartment	300,000	259,000	-13.7	3,898	3,702	-196	-5.0	1.3	1.43
Seas Rec: Lo Val	75,000	71,900	-4.1	753	800	46	6.2	1.00	1.11
Seas Rec: Hi Val	200,000	191,700	-4.2	2,150	2,275	125	5.8	1.07	1.19
Comm/Ind: Lo Val	150,000	149,900	-0.1	3,396	3,673	277	8.1	2.26	2.45
Comm/Ind: Med Val	300,000	299,900	0.0	7,855	8,501	646	8.2	2.62	2.83
Comm/Ind: Hi Val	1,000,000	999,600	0.0	28,662	31,026	2,365	8.2	2.87	3.10

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,289,290	5,197,755	-91,535	-1.7	69,650	70,555	905	1.3	1.32	1.36
Res Non-Hm: exis	644,623	663,362	18,739	2.9	10,351	11,713	1,362	13.2	1.61	1.77
Apartments: exis	299,380	303,112	3,732	1.2	5,422	6,022	600	11.1	1.81	1.99
Low-inc Apts: ex	91,996	90,196	-1,800	-2.0	1,062	1,136	74	7.0	1.15	1.26
Seasnl Rec: exis	38,827	39,225	398	1.0	631	704	73	11.5	1.62	1.79
Com/Ind: Lo: exi	609,995	600,924	-9,071	-1.5	18,043	19,395	1,352	7.5	2.96	3.23
Com/Ind Hi: exis	1,097,692	1,101,998	4,306	0.4	40,794	44,154	3,360	8.2	3.72	4.01
Publ U: Elec Gen	3,346	3,272	-74	-2.2	112	124	12	10.3	3.36	3.79
Publ U: Other	93,031	95,211	2,180	2.3	3,770	4,276	506	13.4	4.05	4.49
Ag HGA: Exist	21,073	19,522	-1,551	-7.4	287	278	-9	-3.1	1.36	1.42
Ag Hmstd Land	95,473	101,008	5,535	5.8	746	912	167	22.4	0.78	0.90
Ag Non-Hmstd	85,087	94,957	9,870	11.6	1,149	1,424	274	23.9	1.35	1.50
Misc props	19,173	19,349	175	0.9	397	441	44	11.2	2.07	2.28
ResHmstd: NewCon	0	23,499	23,499	0.0	0	310	310	0.0	0.00	1.32
All other NewCon	0	58,483	58,483	0.0	0	1,876	1,876	0.0	0.00	3.21
Total	8,388,986	8,411,874	22,887	0.3	152,414	163,320	10,906	7.2	1.82	1.94

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	99,362	87,865	-11,497	-11.6	County	46.14	47.97	0.198	0.193
(-) TIF Tax Capacity	3,356	2,230	-1,126	-33.6	City/Town	65.95	76.64	0.361	0.367
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.32	18.08	22.284	23.185
(=) Taxable Tax Capacity	96,006	85,635	-10,371	-10.8	Special District	1.55	1.59	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	130.95	144.28	22.843	23.745

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	65,400	64,300	-1.7	744	709	-35	-4.7	1.14	1.10
Res Hmstd: Avg Val	98,000	96,300	-1.7	1,223	1,206	-17	-1.4	1.25	1.25
Res Hmstd: Hi Val	130,700	128,400	-1.8	1,755	1,787	31	1.8	1.34	1.39
Res Hmstd: Ex-Hi Val	196,100	192,700	-1.7	2,820	2,951	131	4.6	1.44	1.53
Apartment	300,000	303,700	1.2	5,596	6,198	602	10.8	1.87	2.04
Comm/Ind: Lo Val	150,000	150,600	0.4	4,388	4,772	384	8.8	2.93	3.17
Comm/Ind: Med Val	300,000	301,200	0.4	10,124	11,008	883	8.7	3.37	3.65
Comm/Ind: Hi Val	1,000,000	1,003,900	0.4	36,893	40,103	3,210	8.7	3.69	3.99

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,435,647	3,359,193	-76,454	-2.2	30,239	32,202	1,963	6.5	0.88	0.96
Res Non-Hm: exis	436,739	443,429	6,690	1.5	4,431	4,710	278	6.3	1.01	1.06
Apartments: exis	4,137	4,889	752	18.2	48	59	12	24.3	1.15	1.21
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	867,949	843,717	-24,232	-2.8	8,354	8,719	365	4.4	0.96	1.03
Com/Ind: Lo: exi	131,476	132,770	1,294	1.0	2,762	2,918	156	5.6	2.10	2.20
Com/Ind Hi: exis	232,723	249,470	16,746	7.2	6,180	6,940	760	12.3	2.66	2.78
Publ U: Elec Gen	12,329	10,166	-2,163	-17.5	161	138	-23	-14.2	1.31	1.36
Publ U: Other	501,905	506,504	4,599	0.9	13,006	13,528	522	4.0	2.59	2.67
Ag HGA: Exist	1,628,514	1,586,999	-41,514	-2.5	12,151	13,387	1,236	10.2	0.75	0.84
Ag Hmstd Land	16,588,099	17,892,606	1,304,507	7.9	66,671	74,340	7,669	11.5	0.40	0.42
Ag Non-Hmstd	8,621,105	9,630,620	1,009,515	11.7	57,767	65,464	7,697	13.3	0.67	0.68
Misc props	3,330	3,184	-145	-4.4	44	45	1	1.4	1.33	1.41
ResHmstd: NewCon	0	26,370	26,370	0.0	0	246	246	0.0	0.00	0.93
All other NewCon	0	78,320	78,320	0.0	0	588	588	0.0	0.00	0.75
Total	32,463,953	34,768,237	2,304,284	7.1	201,815	223,283	21,468	10.6	0.62	0.64

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	272,808	285,137	12,328	4.5	County	44.67	45.63	0.120	0.128
(-) TIF Tax Capacity	68	68	0	-0.2	City/Town	9.65	10.10	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.99	14.07	23.125	24.065
(=) Taxable Tax Capacity	272,741	285,069	12,328	4.5	Special District	1.15	1.08	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	69.47	70.88	23.245	24.192

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,700	113,100	-2.2	804	883	79	9.8	0.7	0.78
Res Hmstd: Avg Val	173,500	169,600	-2.2	1,392	1,457	64	4.6	0.80	0.86
Res Hmstd: Hi Val	231,200	226,100	-2.2	1,979	2,030	51	2.6	0.86	0.9
Res Hmstd: Ex-Hi Val	346,900	339,200	-2.2	3,156	3,177	21	0.7	0.91	0.94
Apartment	300,000	354,500	18.2	3,303	3,998	696	21.1	1.10	1.13
Comm/Ind: Lo Val	150,000	160,800	7.2	3,011	3,391	381	12.7	2.01	2.11
Comm/Ind: Med Val	300,000	321,600	7.2	6,908	7,696	788	11.4	2.30	2.39
Comm/Ind: Hi Val	1,000,000	1,072,000	7.2	25,098	27,784	2,686	10.7	2.51	2.59

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Pctg		Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Chng	Base	Alte	
Res Hmstd: exist	5,728,250	5,660,921	-67,330	-1.2	67,480	71,125	3,645	5.4	1.18	1.26	
Res Non-Hm: exis	781,486	808,044	26,558	3.4	11,056	12,688	1,633	14.8	1.41	1.57	
Apartments: exis	443,424	445,810	2,386	0.5	6,809	7,458	649	9.5	1.54	1.67	
Low-inc Apts: ex	87,689	84,341	-3,348	-3.8	858	913	55	6.5	0.98	1.08	
Seasnl Rec: exis	53,730	54,887	1,157	2.2	623	703	80	12.8	1.16	1.28	
Com/Ind: Lo: exi	480,962	474,155	-6,807	-1.4	13,031	14,053	1,022	7.8	2.71	2.96	
Com/Ind Hi: exis	1,313,645	1,294,924	-18,720	-1.4	44,120	46,885	2,764	6.3	3.36	3.62	
Publ U: Elec Gen	26,472	14,089	-12,384	-46.8	604	342	-261	-43.3	2.28	2.43	
Publ U: Other	93,837	100,723	6,886	7.3	3,268	3,851	583	17.8	3.48	3.82	
Ag HGA: Exist	12,973	12,731	-242	-1.9	166	177	11	6.5	1.28	1.39	
Ag Hmstd Land	44,229	48,663	4,434	10.0	319	415	97	30.3	0.72	0.85	
Ag Non-Hmstd	81,217	81,380	163	0.2	961	1,080	119	12.4	1.18	1.33	
Misc props	25,086	24,828	-257	-1.0	426	463	37	8.7	1.70	1.86	
ResHmstd: NewCon	0	34,356	34,356	0.0	0	418	418	0.0	0.00	1.22	
All other NewCon	0	46,828	46,828	0.0	0	1,129	1,129	0.0	0.00	2.41	
Total	9,173,000	9,186,679	13,679	0.1	149,720	161,701	11,981	8.0	1.63	1.76	

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	109,624	99,242	-10,381	-9.5	County	44.41	46.32	0.000	0.000
(-) TIF Tax Capacity	3,165	3,000	-165	-5.2	City/Town	54.19	61.90	0.343	0.335
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.42	19.94	15.567	17.378
(=) Taxable Tax Capacity	106,459	96,242	-10,217	-9.6	Special District	0.49	0.51	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	117.51	128.68	15.910	17.713

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	83,400	82,400	-1.2	815	822	7	0.9	0.98	1
Res Hmstd: Avg Val	125,000	123,500	-1.2	1,408	1,472	64	4.5	1.13	1.19
Res Hmstd: Hi Val	166,600	164,600	-1.2	2,000	2,121	121	6.0	1.20	1.29
Res Hmstd: Ex-Hi Val	250,000	247,100	-1.2	3,188	3,424	236	7.4	1.28	1.39
Apartment	300,000	301,600	0.5	4,884	5,385	501	10.3	1.63	1.79
Comm/Ind: Lo Val	150,000	147,900	-1.4	3,981	4,245	264	6.6	2.65	2.87
Comm/Ind: Med Val	300,000	295,700	-1.4	9,210	9,796	585	6.4	3.07	3.31
Comm/Ind: Hi Val	1,000,000	985,700	-1.4	33,612	35,796	2,184	6.5	3.36	3.63

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,782,941	2,720,533	-62,407	-2.2	22,718	24,711	1,993	8.8	0.82	0.91
Res Non-Hm: exis	388,012	377,635	-10,377	-2.7	3,609	3,802	193	5.3	0.93	1.01
Apartments: exis	5,341	5,563	222	4.2	58	67	9	15.5	1.08	1.20
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	277,972	271,584	-6,388	-2.3	2,161	2,262	101	4.7	0.78	0.83
Com/Ind: Lo: exi	78,709	78,374	-335	-0.4	1,571	1,659	88	5.6	2.00	2.12
Com/Ind Hi: exis	144,620	164,108	19,489	13.5	3,732	4,547	815	21.8	2.58	2.77
Publ U: Elec Gen	10,945	23,371	12,426	113.5	155	337	182	117.0	1.42	1.44
Publ U: Other	267,458	268,971	1,513	0.6	6,919	7,349	430	6.2	2.59	2.73
Ag HGA: Exist	1,145,779	1,113,939	-31,841	-2.8	8,434	9,577	1,143	13.5	0.74	0.86
Ag Hmstd Land	8,543,732	9,144,643	600,911	7.0	35,646	40,469	4,823	13.5	0.42	0.44
Ag Non-Hmstd	4,025,108	4,372,382	347,274	8.6	28,013	31,709	3,697	13.2	0.70	0.73
Misc props	1,208	1,224	16	1.3	13	14	1	6.8	1.11	1.17
ResHmstd: NewCon	0	16,341	16,341	0.0	0	150	150	0.0	0.00	0.92
All other NewCon	0	34,243	34,243	0.0	0	274	274	0.0	0.00	0.80
Total	17,671,825	18,592,912	921,087	5.2	113,029	126,926	13,897	12.3	0.64	0.68

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	149,565	152,743	3,178	2.1	County	45.44	47.50	0.000	0.000
(-) TIF Tax Capacity	6	0	-6	-100.0	City/Town	10.33	11.02	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.09	15.56	17.081	20.577
(=) Taxable Tax Capacity	149,559	152,743	3,184	2.1	Special District	0.44	0.47	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	71.30	74.55	17.081	20.577

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	132,500	129,500	-2.3	918	1,041	123	13.4	0.69	0.80
Res Hmstd: Avg Val	198,700	194,200	-2.3	1,563	1,700	138	8.8	0.79	0.88
Res Hmstd: Hi Val	264,900	259,000	-2.2	2,207	2,360	153	6.9	0.83	0.91
Res Hmstd: Ex-Hi Val	397,400	388,500	-2.2	3,497	3,679	181	5.2	0.88	0.95
Apartment	300,000	312,500	4.2	3,186	3,555	369	11.6	1.06	1.14
Comm/Ind: Lo Val	150,000	170,200	13.5	2,959	3,679	720	24.3	1.97	2.16
Comm/Ind: Med Val	300,000	340,400	13.5	6,819	8,299	1,479	21.7	2.27	2.44
Comm/Ind: Hi Val	1,000,000	1,134,800	13.5	24,833	29,861	5,028	20.2	2.48	2.63

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	7,464,887	7,373,595	-91,292	-1.2	87,897	91,972	4,075	4.6	1.18	1.25
Res Non-Hm: exis	1,220,603	1,183,372	-37,231	-3.1	16,477	17,236	759	4.6	1.35	1.46
Apartments: exis	398,527	401,643	3,116	0.8	6,438	6,998	560	8.7	1.62	1.74
Low-inc Apts: ex	92,006	92,701	695	0.8	917	998	81	8.9	1.00	1.08
Seasnl Rec: exis	10,351	11,081	730	7.1	156	179	23	14.9	1.51	1.62
Com/Ind: Lo: exi	331,153	331,481	327	0.1	8,764	9,374	610	7.0	2.65	2.83
Com/Ind Hi: exis	1,858,045	1,843,428	-14,618	-0.8	64,632	68,484	3,852	6.0	3.48	3.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	70,055	76,892	6,836	9.8	2,341	2,742	401	17.1	3.34	3.57
Ag HGA: Exist	353,262	348,460	-4,802	-1.4	3,561	3,821	260	7.3	1.01	1.10
Ag Hmstd Land	790,299	804,230	13,931	1.8	3,991	4,393	403	10.1	0.50	0.55
Ag Non-Hmstd	379,096	373,692	-5,404	-1.4	3,827	4,034	207	5.4	1.01	1.08
Misc props	21,554	29,239	7,685	35.7	359	515	156	43.3	1.67	1.76
ResHmstd: NewCon	0	50,894	50,894	0.0	0	647	647	0.0	0.00	1.27
All other NewCon	0	50,256	50,256	0.0	0	1,016	1,016	0.0	0.00	2.02
Total	12,989,839	12,970,961	-18,878	-0.1	199,360	212,410	13,050	6.5	1.53	1.64

Tax Base

Tax Rates

	Estimated Market Value				Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	149,247	140,704	-8,543	-5.7	County	54.54	58.11	0.000	0.000
(-) TIF Tax Capacity	1,992	2,503	511	25.6	City/Town	38.32	42.47	0.136	0.123
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.46	24.45	11.075	12.287
(=) Taxable Tax Capacity	147,255	138,201	-9,054	-6.1	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	116.32	125.04	11.211	12.410

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	126,400	124,900	-1.2	1,353	1,392	38	2.8	1.07	1.11
Res Hmstd: Avg Val	189,500	187,200	-1.2	2,215	2,318	103	4.7	1.17	1.24
Res Hmstd: Hi Val	252,600	249,500	-1.2	3,076	3,244	168	5.5	1.22	1.30
Res Hmstd: Ex-Hi Val	378,900	374,300	-1.2	4,801	5,100	299	6.2	1.27	1.36
Apartment	300,000	302,300	0.8	4,698	5,100	402	8.5	1.57	1.69
Comm/Ind: Lo Val	150,000	148,800	-0.8	3,884	4,111	227	5.8	2.59	2.76
Comm/Ind: Med Val	300,000	297,600	-0.8	9,007	9,520	513	5.7	3.00	3.2
Comm/Ind: Hi Val	1,000,000	992,100	-0.8	32,913	34,816	1,903	5.8	3.29	3.51

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	9,792,204	9,499,888	-292,316	-3.0	118,802	123,223	4,421	3.7	1.21	1.30
Res Non-Hm: exis	1,265,474	1,291,498	26,024	2.1	18,539	20,686	2,147	11.6	1.46	1.60
Apartments: exis	499,094	497,584	-1,510	-0.3	8,128	8,900	772	9.5	1.63	1.79
Low-inc Apts: ex	138,397	135,785	-2,612	-1.9	1,435	1,570	135	9.4	1.04	1.16
Seasnl Rec: exis	103,043	93,658	-9,385	-9.1	1,448	1,410	-38	-2.6	1.40	1.51
Com/Ind: Lo: exi	773,941	762,101	-11,841	-1.5	21,161	22,656	1,495	7.1	2.73	2.97
Com/Ind Hi: exis	1,726,636	1,655,438	-71,198	-4.1	60,111	62,603	2,492	4.1	3.48	3.78
Publ U: Elec Gen	330,328	345,902	15,574	4.7	8,421	9,627	1,206	14.3	2.55	2.78
Publ U: Other	256,146	266,993	10,847	4.2	9,043	10,205	1,162	12.8	3.53	3.82
Ag HGA: Exist	36,434	36,931	497	1.4	425	459	35	8.1	1.17	1.24
Ag Hmstd Land	111,254	110,677	-577	-0.5	641	724	83	12.9	0.58	0.65
Ag Non-Hmstd	114,224	111,952	-2,272	-2.0	1,274	1,393	119	9.4	1.12	1.24
Misc props	42,327	42,236	-91	-0.2	766	840	74	9.7	1.81	1.99
ResHmstd: NewCon	0	36,839	36,839	0.0	0	487	487	0.0	0.00	1.32
All other NewCon	0	36,664	36,664	0.0	0	790	790	0.0	0.00	2.16
Total	15,189,501	14,924,146	-265,355	-1.7	250,193	265,574	15,381	6.1	1.65	1.78

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	180,347	160,713	-19,634	-10.9	County	44.10	47.51	0.000	0.000
(-) TIF Tax Capacity	5,425	4,848	-577	-10.6	City/Town	50.13	56.96	0.192	0.205
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.26	23.37	19.972	21.141
(=) Taxable Tax Capacity	174,923	155,865	-19,058	-10.9	Special District	1.83	1.99	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	117.32	129.84	20.164	21.347

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	91,900	89,200	-2.9	974	969	-5	-0.5	1.06	1.09
Res Hmstd: Avg Val	137,800	133,700	-3.0	1,646	1,694	48	2.9	1.19	1.27
Res Hmstd: Hi Val	183,700	178,200	-3.0	2,319	2,419	100	4.3	1.26	1.36
Res Hmstd: Ex-Hi Val	275,700	267,500	-3.0	3,666	3,873	207	5.6	1.33	1.45
Apartment	300,000	299,100	-0.3	5,004	5,493	488	9.8	1.67	1.84
Comm/Ind: Lo Val	150,000	143,800	-4.1	4,041	4,205	164	4.1	2.69	2.92
Comm/Ind: Med Val	300,000	287,600	-4.1	9,328	9,653	325	3.5	3.11	3.36
Comm/Ind: Hi Val	1,000,000	958,800	-4.1	34,001	35,345	1,344	4.0	3.40	3.69

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	4,588,037	4,453,672	-134,364	-2.9	42,073	44,146	2,073	4.9	0.92	0.99
Res Non-Hm: exis	644,587	654,440	9,853	1.5	6,574	7,098	524	8.0	1.02	1.08
Apartments: exis	3,592	3,407	-185	-5.1	44	46	1	2.9	1.24	1.34
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	228,194	226,743	-1,451	-0.6	2,062	2,188	125	6.1	0.90	0.96
Com/Ind: Lo: exi	104,951	103,149	-1,802	-1.7	2,281	2,372	91	4.0	2.17	2.30
Com/Ind Hi: exis	96,674	113,029	16,356	16.9	2,677	3,345	668	25.0	2.77	2.96
Publ U: Elec Gen	28	28	0	-1.1	1	1	0	5.4	2.31	2.46
Publ U: Other	334,173	349,813	15,640	4.7	9,302	10,397	1,095	11.8	2.78	2.97
Ag HGA: Exist	1,777,894	1,740,537	-37,357	-2.1	15,188	16,381	1,193	7.9	0.85	0.94
Ag Hmstd Land	8,463,097	8,808,363	345,266	4.1	38,151	42,804	4,653	12.2	0.45	0.49
Ag Non-Hmstd	3,552,295	3,705,872	153,577	4.3	28,554	31,817	3,263	11.4	0.80	0.86
Misc props	5,989	5,843	-146	-2.4	75	77	2	2.9	1.25	1.31
ResHmstd: NewCon	0	30,673	30,673	0.0	0	304	304	0.0	0.00	0.99
All other NewCon	0	46,533	46,533	0.0	0	483	483	0.0	0.00	1.04
Total	19,799,510	20,242,101	442,592	2.2	146,981	161,458	14,477	9.8	0.74	0.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	168,820	165,502	-3,318	-2.0	County	46.16	49.70	0.000	0.000
(-) TIF Tax Capacity	0	7	7	0.0	City/Town	13.88	14.70	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.67	21.83	18.983	19.982
(=) Taxable Tax Capacity	168,820	165,495	-3,325	-2.0	Special District	0.62	0.65	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	81.33	86.88	18.983	19.982

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	136,000	132,000	-2.9	1,114	1,190	76	6.8	0.82	0.90
Res Hmstd: Avg Val	203,900	197,900	-2.9	1,856	1,946	90	4.8	0.91	0.98
Res Hmstd: Hi Val	271,900	263,900	-2.9	2,600	2,703	103	4.0	0.96	1.02
Res Hmstd: Ex-Hi Val	407,900	396,000	-2.9	4,086	4,218	131	3.2	1.00	1.07
Apartment	300,000	284,600	-5.1	3,619	3,659	40	1.1	1.21	1.29
Comm/Ind: Lo Val	150,000	175,400	16.9	3,213	4,150	936	29.1	2.14	2.37
Comm/Ind: Med Val	300,000	350,800	16.9	7,403	9,333	1,930	26.1	2.47	2.66
Comm/Ind: Hi Val	1,000,000	1,169,200	16.9	26,954	33,516	6,562	24.3	2.7	2.87

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	19,059,913	18,238,978	-820,935	-4.3	236,276	232,351	-3,925	-1.7	1.24	1.27
Res Non-Hm: exis	2,050,475	1,904,290	-146,185	-7.1	28,733	27,814	-918	-3.2	1.40	1.46
Apartments: exis	760,604	733,248	-27,356	-3.6	12,745	12,953	208	1.6	1.68	1.77
Low-inc Apts: ex	151,324	144,763	-6,561	-4.3	1,568	1,581	12	0.8	1.04	1.09
Seasnl Rec: exis	49,379	46,485	-2,895	-5.9	625	611	-14	-2.2	1.27	1.31
Com/Ind: Lo: exi	486,333	477,519	-8,814	-1.8	13,363	13,927	563	4.2	2.75	2.92
Com/Ind Hi: exis	3,746,798	3,484,541	-262,257	-7.0	134,522	132,737	-1,784	-1.3	3.59	3.81
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	262,912	264,406	1,494	0.6	9,363	9,954	592	6.3	3.56	3.76
Ag HGA: Exist	107,119	99,029	-8,090	-7.6	1,221	1,154	-67	-5.5	1.14	1.17
Ag Hmstd Land	107,463	108,276	813	0.8	475	500	25	5.2	0.44	0.46
Ag Non-Hmstd	123,033	125,078	2,044	1.7	1,357	1,424	67	4.9	1.10	1.14
Misc props	144,899	143,430	-1,469	-1.0	2,455	2,550	95	3.9	1.69	1.78
ResHmstd: NewCon	0	143,975	143,975	0.0	0	1,814	1,814	0.0	0.00	1.26
All other NewCon	0	64,477	64,477	0.0	0	1,577	1,577	0.0	0.00	2.45
Total	27,050,251	25,978,493	-1,071,758	-4.0	442,703	440,947	-1,756	-0.4	1.64	1.70

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	315,783	283,326	-32,457	-10.3	County	40.17	41.35	0.000	0.000
(-) TIF Tax Capacity	14,674	12,635	-2,039	-13.9	City/Town	38.80	41.48	0.345	0.377
(-) FD Contrib Tax Cap	36,111	32,405	-3,706	-10.3	School District	27.70	28.68	20.700	22.218
(=) Taxable Tax Capacity	264,998	238,286	-26,711	-10.1	Special District	6.15	5.95	0.000	0.000
FD Distrib Tax Cap	56,477	53,033	-3,444	-6.1	Total	112.82	117.46	21.045	22.595

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	133,200	127,500	-4.3	1,531	1,483	-48	-3.1	1.15	1.16
Res Hmstd: Avg Val	199,700	191,100	-4.3	2,481	2,441	-40	-1.6	1.24	1.28
Res Hmstd: Hi Val	266,100	254,600	-4.3	3,429	3,398	-32	-0.9	1.29	1.33
Res Hmstd: Ex-Hi Val	399,300	382,100	-4.3	5,332	5,318	-14	-0.3	1.34	1.39
Apartment	300,000	289,200	-3.6	4,862	4,900	37	0.8	1.62	1.69
Comm/Ind: Lo Val	150,000	139,500	-7.0	3,953	3,838	-115	-2.9	2.64	2.75
Comm/Ind: Med Val	300,000	279,000	-7.0	9,118	8,761	-357	-3.9	3.04	3.14
Comm/Ind: Hi Val	1,000,000	930,000	-7.0	33,223	32,150	-1,074	-3.2	3.32	3.46

WASHINGTON COUNTY

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	18,642,293	17,873,273	-769,020	-4.1	202,452	207,001	4,549	2.2	1.09	1.16
Res Non-Hm: exis	2,221,917	2,062,993	-158,924	-7.2	26,085	25,898	-187	-0.7	1.17	1.26
Apartments: exis	572,971	558,668	-14,303	-2.5	8,369	8,695	326	3.9	1.46	1.56
Low-inc Apts: ex	106,786	124,239	17,453	16.3	940	1,161	220	23.4	0.88	0.93
Seasnl Rec: exis	157,764	145,379	-12,385	-7.9	1,623	1,641	18	1.1	1.03	1.13
Com/Ind: Lo: exi	301,228	297,743	-3,486	-1.2	7,688	8,139	451	5.9	2.55	2.73
Com/Ind Hi: exis	2,693,810	2,607,102	-86,708	-3.2	90,964	93,829	2,865	3.2	3.38	3.60
Publ U: Elec Gen	152,977	158,090	5,113	3.3	3,569	4,116	546	15.3	2.33	2.60
Publ U: Other	240,625	250,048	9,422	3.9	8,086	9,001	914	11.3	3.36	3.60
Ag HGA: Exist	147,077	136,599	-10,479	-7.1	1,359	1,370	11	0.8	0.92	1.00
Ag Hmstd Land	203,525	199,517	-4,008	-2.0	663	721	59	8.9	0.33	0.36
Ag Non-Hmstd	419,622	387,666	-31,956	-7.6	3,652	3,662	10	0.3	0.87	0.94
Misc props	37,324	37,035	-290	-0.8	485	530	45	9.2	1.30	1.43
ResHmstd: NewCon	0	133,705	133,705	0.0	0	1,581	1,581	0.0	0.00	1.18
All other NewCon	0	82,008	82,008	0.0	0	1,611	1,611	0.0	0.00	1.96
Total	25,897,921	25,054,065	-843,856	-3.3	355,936	368,955	13,019	3.7	1.37	1.47

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	295,231	274,209	-21,021	-7.1	County	29.56	31.61	0.229	0.180
(-) TIF Tax Capacity	7,305	5,450	-1,854	-25.4	City/Town	32.73	35.54	0.675	0.688
(-) FD Contrib Tax Cap	25,869	24,758	-1,111	-4.3	School District	26.86	29.16	18.004	18.338
(=) Taxable Tax Capacity	262,057	244,001	-18,056	-6.9	Special District	5.39	5.97	0.000	0.000
FD Distrib Tax Cap	31,708	30,304	-1,403	-4.4	Total	94.55	102.28	18.908	19.206

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	174,000	166,800	-4.1	1,758	1,799	41	2.3	1.01	1.08
Res Hmstd: Avg Val	260,900	250,100	-4.1	2,822	2,888	65	2.3	1.08	1.15
Res Hmstd: Hi Val	347,800	333,500	-4.1	3,887	3,978	91	2.3	1.12	1.19
Res Hmstd: Ex-Hi Val	521,800	500,300	-4.1	5,971	6,079	107	1.8	1.14	1.21
Apartment	300,000	292,500	-2.5	4,113	4,301	189	4.6	1.37	1.47
Comm/Ind: Lo Val	150,000	145,200	-3.2	3,510	3,615	105	3.0	2.34	2.49
Comm/Ind: Med Val	300,000	290,300	-3.2	8,095	8,301	206	2.6	2.7	2.86
Comm/Ind: Hi Val	1,000,000	967,800	-3.2	29,491	30,355	863	2.9	2.95	3.14

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	26,348,987	25,322,007	-1,026,980	-3.9	308,210	311,037	2,827	0.9	1.17	1.23
Res Non-Hm: exis	2,166,431	2,201,232	34,800	1.6	28,121	30,150	2,029	7.2	1.30	1.37
Apartments: exis	1,604,628	1,602,257	-2,371	-0.1	23,729	25,243	1,514	6.4	1.48	1.58
Low-inc Apts: ex	124,731	122,103	-2,628	-2.1	1,210	1,254	44	3.7	0.97	1.03
Seasnl Rec: exis	26,305	25,964	-341	-1.3	329	346	18	5.5	1.25	1.33
Com/Ind: Lo: exi	523,210	518,599	-4,611	-0.9	13,800	14,600	800	5.8	2.64	2.82
Com/Ind Hi: exis	5,560,048	5,417,218	-142,830	-2.6	189,836	196,885	7,049	3.7	3.41	3.63
Publ U: Elec Gen	79,195	81,748	2,553	3.2	1,961	2,153	192	9.8	2.48	2.63
Publ U: Other	533,687	539,483	5,796	1.1	18,393	19,769	1,377	7.5	3.45	3.66
Ag HGA: Exist	205,174	194,506	-10,668	-5.2	1,997	2,052	55	2.8	0.97	1.06
Ag Hmstd Land	625,420	663,684	38,263	6.1	2,841	3,310	468	16.5	0.45	0.50
Ag Non-Hmstd	326,539	327,043	504	0.2	3,036	3,216	180	5.9	0.93	0.98
Misc props	135,301	134,678	-623	-0.5	2,179	2,295	116	5.3	1.61	1.70
ResHmstd: NewCon	0	105,943	105,943	0.0	0	1,344	1,344	0.0	0.00	1.27
All other NewCon	0	94,127	94,127	0.0	0	2,150	2,150	0.0	0.00	2.28
Total	38,259,657	37,350,592	-909,065	-2.4	595,641	615,804	20,163	3.4	1.56	1.65

Tax Base

Tax Rates

	Estimated Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	450,548	419,899	-30,649	-6.8	County	29.04	31.30	0.537	0.551
(-) TIF Tax Capacity	14,037	13,106	-931	-6.6	City/Town	39.92	42.07	0.995	0.998
(-) FD Contrib Tax Cap	52,609	50,081	-2,528	-4.8	School District	27.28	28.77	20.367	21.161
(=) Taxable Tax Capacity	383,902	356,713	-27,189	-7.1	Special District	4.91	5.26	0.000	0.000
FD Distrib Tax Cap	58,690	54,368	-4,322	-7.4	Total	101.15	107.41	21.899	22.710

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	152,200	146,300	-3.9	1,637	1,645	8	0.5	1.08	1.12
Res Hmstd: Avg Val	228,200	219,300	-3.9	2,641	2,665	25	0.9	1.16	1.22
Res Hmstd: Hi Val	304,100	292,200	-3.9	3,643	3,684	41	1.1	1.2	1.26
Res Hmstd: Ex-Hi Val	456,300	438,500	-3.9	5,615	5,706	91	1.6	1.23	1.30
Apartment	300,000	299,600	-0.1	4,450	4,703	253	5.7	1.48	1.57
Comm/Ind: Lo Val	150,000	146,100	-2.6	3,703	3,801	97	2.6	2.47	2.60
Comm/Ind: Med Val	300,000	292,300	-2.6	8,531	8,730	199	2.3	2.84	2.99
Comm/Ind: Hi Val	1,000,000	974,300	-2.6	31,061	31,868	807	2.6	3.11	3.27

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	16,914,539	16,327,503	-587,037	-3.5	209,500	212,257	2,756	1.3	1.24	1.30
Res Non-Hm: exis	2,088,328	2,031,516	-56,812	-2.7	28,411	29,092	682	2.4	1.36	1.43
Apartments: exis	393,623	398,696	5,073	1.3	6,252	6,768	516	8.3	1.59	1.70
Low-inc Apts: ex	109,756	101,554	-8,202	-7.5	1,097	1,090	-7	-0.6	1.00	1.07
Seasnl Rec: exis	80,259	78,800	-1,459	-1.8	1,020	1,061	41	4.0	1.27	1.35
Com/Ind: Lo: exi	382,406	375,515	-6,891	-1.8	10,318	10,862	544	5.3	2.70	2.89
Com/Ind Hi: exis	2,407,602	2,291,205	-116,397	-4.8	84,904	86,430	1,526	1.8	3.53	3.77
Publ U: Elec Gen	18,924	18,308	-615	-3.3	445	464	20	4.4	2.35	2.54
Publ U: Other	200,960	216,179	15,218	7.6	6,818	7,893	1,075	15.8	3.39	3.65
Ag HGA: Exist	379,769	339,095	-40,673	-10.7	3,605	3,470	-136	-3.8	0.95	1.02
Ag Hmstd Land	930,361	949,799	19,438	2.1	3,915	4,465	550	14.0	0.42	0.47
Ag Non-Hmstd	486,182	459,184	-26,999	-5.6	4,704	4,763	59	1.3	0.97	1.04
Misc props	24,861	24,142	-719	-2.9	388	413	25	6.3	1.56	1.71
ResHmstd: NewCon	0	172,864	172,864	0.0	0	2,272	2,272	0.0	0.00	1.31
All other NewCon	0	80,399	80,399	0.0	0	1,808	1,808	0.0	0.00	2.25
Total	24,417,571	23,864,758	-552,813	-2.3	361,377	373,107	11,730	3.2	1.48	1.56

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	272,375	255,844	-16,531	-6.1	County	38.04	40.64	0.000	0.000
(-) TIF Tax Capacity	7,298	6,689	-609	-8.3	City/Town	32.34	34.15	1.054	0.961
(-) FD Contrib Tax Cap	22,257	22,062	-195	-0.9	School District	32.19	35.08	18.327	18.340
(=) Taxable Tax Capacity	242,820	227,093	-15,727	-6.5	Special District	5.23	5.65	0.000	0.000
FD Distrib Tax Cap	28,261	26,032	-2,228	-7.9	Total	107.80	115.52	19.381	19.301

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	180,200	173,900	-3.5	2,082	2,095	14	0.7	1.16	1.20
Res Hmstd: Avg Val	270,200	260,800	-3.5	3,307	3,357	50	1.5	1.22	1.29
Res Hmstd: Hi Val	360,200	347,700	-3.5	4,533	4,619	87	1.9	1.26	1.33
Res Hmstd: Ex-Hi Val	540,500	521,700	-3.5	6,983	7,097	113	1.6	1.29	1.36
Apartment	300,000	303,900	1.3	4,624	4,975	351	7.6	1.54	1.64
Comm/Ind: Lo Val	150,000	142,700	-4.9	3,815	3,837	22	0.6	2.54	2.69
Comm/Ind: Med Val	300,000	285,500	-4.8	8,804	8,805	0	0.0	2.93	3.08
Comm/Ind: Hi Val	1,000,000	951,700	-4.8	32,089	32,262	172	0.5	3.21	3.39

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	16,744,285	15,931,799	-812,486	-4.9	237,584	232,818	-4,766	-2.0	1.42	1.46
Res Non-Hm: exis	1,608,827	1,514,471	-94,356	-5.9	25,548	25,309	-239	-0.9	1.59	1.67
Apartments: exis	914,764	937,645	22,881	2.5	17,759	19,218	1,459	8.2	1.94	2.05
Low-inc Apts: ex	136,362	122,255	-14,107	-10.3	1,621	1,537	-84	-5.2	1.19	1.26
Seasnl Rec: exis	7,901	7,518	-382	-4.8	136	139	3	2.2	1.72	1.85
Com/Ind: Lo: exi	341,583	337,954	-3,630	-1.1	9,968	10,481	513	5.2	2.92	3.10
Com/Ind Hi: exis	4,180,910	3,918,730	-262,180	-6.3	158,425	158,002	-422	-0.3	3.79	4.03
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	221,346	234,038	12,691	5.7	8,280	9,312	1,033	12.5	3.74	3.98
Ag HGA: Exist	67,076	62,991	-4,085	-6.1	900	860	-41	-4.5	1.34	1.36
Ag Hmstd Land	121,729	116,016	-5,713	-4.7	693	671	-22	-3.1	0.57	0.58
Ag Non-Hmstd	230,025	229,039	-986	-0.4	2,888	3,036	148	5.1	1.26	1.33
Misc props	23,423	24,504	1,081	4.6	462	520	58	12.5	1.97	2.12
ResHmstd: NewCon	0	132,183	132,183	0.0	0	1,889	1,889	0.0	0.00	1.43
All other NewCon	0	72,411	72,411	0.0	0	1,872	1,872	0.0	0.00	2.59
Total	24,598,230	23,641,554	-956,677	-3.9	464,263	465,664	1,401	0.3	1.89	1.97

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	294,483	267,104	-27,379	-9.3	County	45.63	48.07	0.000	0.000
(-) TIF Tax Capacity	20,429	10,188	-10,241	-50.1	City/Town	43.68	47.21	1.072	1.080
(-) FD Contrib Tax Cap	37,581	35,380	-2,202	-5.9	School District	28.40	28.82	22.144	24.226
(=) Taxable Tax Capacity	236,473	221,536	-14,936	-6.3	Special District	10.03	10.16	0.000	0.000
FD Distrib Tax Cap	46,749	45,091	-1,658	-3.5	Total	127.74	134.27	23.216	25.306

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	139,100	132,400	-4.8	1,853	1,773	-80	-4.3	1.33	1.34
Res Hmstd: Avg Val	208,600	198,500	-4.8	2,964	2,907	-57	-1.9	1.42	1.46
Res Hmstd: Hi Val	278,000	264,500	-4.9	4,074	4,040	-34	-0.8	1.47	1.53
Res Hmstd: Ex-Hi Val	417,100	396,900	-4.8	6,296	6,313	17	0.3	1.51	1.59
Apartment	300,000	307,500	2.5	5,487	5,939	452	8.2	1.83	1.93
Comm/Ind: Lo Val	150,000	140,600	-6.3	4,321	4,261	-61	-1.4	2.88	3.03
Comm/Ind: Med Val	300,000	281,200	-6.3	9,967	9,736	-231	-2.3	3.32	3.46
Comm/Ind: Hi Val	1,000,000	937,300	-6.3	36,312	35,691	-621	-1.7	3.63	3.81

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	20,168,135	19,462,569	-705,566	-3.5	268,200	273,344	5,144	1.9	1.33	1.40
Res Non-Hm: exis	2,134,320	2,101,988	-32,331	-1.5	30,322	31,946	1,623	5.4	1.42	1.52
Apartments: exis	1,984,129	1,987,160	3,031	0.2	33,769	36,011	2,242	6.6	1.70	1.81
Low-inc Apts: ex	156,223	159,401	3,178	2.0	1,646	1,783	137	8.3	1.05	1.12
Seasnl Rec: exis	3,470	3,362	-108	-3.1	44	45	2	4.1	1.26	1.35
Com/Ind: Lo: exi	375,557	380,739	5,182	1.4	10,499	11,357	858	8.2	2.80	2.98
Com/Ind Hi: exis	7,452,706	7,322,123	-130,582	-1.8	271,111	283,717	12,607	4.6	3.64	3.87
Publ U: Elec Gen	202	198	-4	-2.0	6	6	0	5.6	2.85	3.08
Publ U: Other	172,922	173,790	868	0.5	6,308	6,756	448	7.1	3.65	3.89
Ag HGA: Exist	167	161	-7	-4.0	2	2	0	-1.7	1.24	1.27
Ag Hmstd Land	60	60	0	0.3	0	0	0	9.9	0.30	0.33
Ag Non-Hmstd	194	214	20	10.3	2	3	0	15.4	1.20	1.26
Misc props	7,878	7,630	-248	-3.1	157	160	3	2.1	1.99	2.10
ResHmstd: NewCon	0	63,668	63,668	0.0	0	890	890	0.0	0.00	1.40
All other NewCon	0	102,705	102,705	0.0	0	2,870	2,870	0.0	0.00	2.79
Total	32,455,961	31,765,768	-690,193	-2.1	622,065	648,891	26,826	4.3	1.92	2.04

Tax Base**Tax Rates**

	Estimated Market Value			Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	412,670	392,851	-19,819	-4.8	County	45.63	48.07	0.000	0.000
(-) TIF Tax Capacity	27,312	26,973	-339	-1.2	City/Town	38.81	40.88	0.190	0.193
(-) FD Contrib Tax Cap	64,861	59,477	-5,385	-8.3	School District	23.45	26.12	17.338	18.934
(=) Taxable Tax Capacity	320,497	306,401	-14,096	-4.4	Special District	11.30	11.75	0.000	0.000
FD Distrib Tax Cap	29,166	27,449	-1,717	-5.9	Total	119.20	126.83	17.528	19.127

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	179,500	173,200	-3.5	2,243	2,253	10	0.4	1.25	1.30
Res Hmstd: Avg Val	269,200	259,800	-3.5	3,551	3,616	65	1.8	1.32	1.39
Res Hmstd: Hi Val	358,800	346,200	-3.5	4,856	4,976	119	2.5	1.35	1.44
Res Hmstd: Ex-Hi Val	538,300	519,500	-3.5	7,474	7,644	170	2.3	1.39	1.47
Apartment	300,000	300,500	0.2	4,996	5,339	343	6.9	1.67	1.78
Comm/Ind: Lo Val	150,000	147,400	-1.7	4,044	4,211	167	4.1	2.7	2.86
Comm/Ind: Med Val	300,000	294,700	-1.8	9,348	9,705	357	3.8	3.12	3.29
Comm/Ind: Hi Val	1,000,000	982,500	-1.8	34,100	35,466	1,366	4.0	3.41	3.61

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	27,300,565	26,099,982	-1,200,583	-4.4	347,419	348,797	1,378	0.4	1.27	1.34
Res Non-Hm: exis	3,979,734	3,864,444	-115,290	-2.9	52,791	54,347	1,556	2.9	1.33	1.41
Apartments: exis	1,488,134	1,495,150	7,016	0.5	23,760	25,168	1,408	5.9	1.60	1.68
Low-inc Apts: ex	112,663	111,091	-1,573	-1.4	1,108	1,152	44	4.0	0.98	1.04
Seasnl Rec: exis	145,013	131,770	-13,243	-9.1	1,833	1,793	-39	-2.2	1.26	1.36
Com/Ind: Lo: exi	357,224	359,573	2,350	0.7	9,598	10,271	673	7.0	2.69	2.86
Com/Ind Hi: exis	6,082,008	5,901,353	-180,655	-3.0	215,439	221,805	6,366	3.0	3.54	3.76
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	211,377	217,138	5,761	2.7	7,403	8,071	668	9.0	3.50	3.72
Ag HGA: Exist	68,576	63,586	-4,990	-7.3	809	791	-18	-2.2	1.18	1.24
Ag Hmstd Land	123,556	114,047	-9,509	-7.7	776	738	-38	-4.9	0.63	0.65
Ag Non-Hmstd	192,524	176,317	-16,207	-8.4	1,945	1,901	-44	-2.3	1.01	1.08
Misc props	18,302	19,222	920	5.0	328	367	39	11.9	1.79	1.91
ResHmstd: NewCon	0	108,900	108,900	0.0	0	1,442	1,442	0.0	0.00	1.32
All other NewCon	0	85,703	85,703	0.0	0	1,975	1,975	0.0	0.00	2.30
Total	40,079,677	38,748,277	-1,331,399	-3.3	663,208	678,618	15,410	2.3	1.65	1.75

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	484,514	459,747	-24,767	-5.1	County	45.63	48.07	0.000	0.000
(-) TIF Tax Capacity	8,377	8,060	-317	-3.8	City/Town	28.09	29.82	1.001	0.953
(-) FD Contrib Tax Cap	53,864	50,447	-3,417	-6.3	School District	23.83	25.60	17.189	18.144
(=) Taxable Tax Capacity	422,274	401,240	-21,034	-5.0	Special District	10.48	10.87	0.000	0.000
FD Distrib Tax Cap	22,919	20,467	-2,452	-10.7	Total	108.04	114.36	18.190	19.097

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	246,400	235,600	-4.4	2,960	2,961	1	0.0	1.20	1.26
Res Hmstd: Avg Val	369,400	353,200	-4.4	4,623	4,651	29	0.6	1.25	1.32
Res Hmstd: Hi Val	492,500	470,800	-4.4	6,217	6,283	67	1.1	1.26	1.33
Res Hmstd: Ex-Hi Val	738,900	706,400	-4.4	9,972	10,018	46	0.5	1.35	1.42
Apartment	300,000	301,400	0.5	4,597	4,884	287	6.2	1.53	1.62
Comm/Ind: Lo Val	150,000	145,500	-3.0	3,802	3,884	82	2.2	2.53	2.67
Comm/Ind: Med Val	300,000	291,100	-3.0	8,781	8,937	155	1.8	2.93	3.07
Comm/Ind: Hi Val	1,000,000	970,300	-3.0	32,017	32,680	664	2.1	3.20	3.37

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	14,931,372	14,114,587	-816,785	-5.5	191,857	197,426	5,570	2.9	1.28	1.40
Res Non-Hm: exis	1,403,887	1,421,030	17,142	1.2	19,688	21,922	2,234	11.3	1.40	1.54
Apartments: exis	1,175,080	1,194,268	19,188	1.6	19,651	22,179	2,529	12.9	1.67	1.86
Low-inc Apts: ex	227,784	234,978	7,195	3.2	2,402	2,735	333	13.8	1.05	1.16
Seasnl Rec: exis	12,765	12,007	-757	-5.9	172	180	7	4.3	1.35	1.50
Com/Ind: Lo: exi	343,506	339,578	-3,928	-1.1	9,488	10,173	685	7.2	2.76	3.00
Com/Ind Hi: exis	4,727,770	4,522,498	-205,272	-4.3	171,140	177,986	6,845	4.0	3.62	3.94
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	219,070	225,215	6,145	2.8	7,917	8,840	922	11.7	3.61	3.92
Ag HGA: Exist	949	959	10	1.0	13	14	1	10.7	1.33	1.46
Ag Hmstd Land	279	820	542	194.3	1	4	4	654.0	0.19	0.50
Ag Non-Hmstd	15,981	16,340	359	2.2	162	184	22	13.3	1.01	1.12
Misc props	93,198	92,904	-293	-0.3	1,622	1,795	173	10.7	1.74	1.93
ResHmstd: NewCon	0	28,272	28,272	0.0	0	390	390	0.0	0.00	1.38
All other NewCon	0	49,024	49,024	0.0	0	956	956	0.0	0.00	1.95
Total	23,151,640	22,252,480	-899,159	-3.9	424,113	444,784	20,671	4.9	1.83	2.00

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	287,389	264,698	-22,691	-7.9	County	54.56	61.01	0.000	0.000
(-) TIF Tax Capacity	18,486	17,191	-1,295	-7.0	City/Town	28.86	32.05	0.992	1.018
(-) FD Contrib Tax Cap	39,746	37,441	-2,306	-5.8	School District	22.66	25.34	19.894	20.580
(=) Taxable Tax Capacity	229,156	210,066	-19,090	-8.3	Special District	8.47	9.81	0.000	0.000
FD Distrib Tax Cap	33,353	29,071	-4,281	-12.8	Total	114.56	128.21	20.887	21.597

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	154,200	145,800	-5.4	1,855	1,875	20	1.1	1.20	1.29
Res Hmstd: Avg Val	231,100	218,500	-5.5	2,966	3,048	82	2.8	1.28	1.39
Res Hmstd: Hi Val	308,100	291,200	-5.5	4,078	4,221	143	3.5	1.32	1.45
Res Hmstd: Ex-Hi Val	462,300	437,000	-5.5	6,262	6,547	285	4.6	1.35	1.5
Apartment	300,000	304,900	1.6	4,923	5,545	622	12.6	1.64	1.82
Comm/Ind: Lo Val	150,000	143,500	-4.3	3,990	4,165	175	4.4	2.66	2.90
Comm/Ind: Med Val	300,000	287,000	-4.3	9,205	9,556	352	3.8	3.07	3.33
Comm/Ind: Hi Val	1,000,000	956,600	-4.3	33,542	34,986	1,444	4.3	3.35	3.66

CITY OF MINNEAPOLIS

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	18,313,843	17,552,203	-761,640	-4.2	294,001	288,758	-5,243	-1.8	1.61	1.65
Res Non-Hm: exis	5,148,331	4,940,519	-207,813	-4.0	91,785	92,319	534	0.6	1.78	1.87
Apartments: exis	2,930,518	2,836,484	-94,034	-3.2	59,259	60,360	1,101	1.9	2.02	2.13
Low-inc Apts: ex	357,183	361,306	4,123	1.2	4,448	4,735	287	6.5	1.25	1.31
Seasnl Rec: exis	14,798	14,011	-787	-5.3	298	297	-1	-0.4	2.01	2.12
Com/Ind: Lo: exi	654,032	636,060	-17,973	-2.7	19,833	20,468	635	3.2	3.03	3.22
Com/Ind Hi: exis	7,112,826	6,692,999	-419,827	-5.9	282,527	282,162	-366	-0.1	3.97	4.22
Publ U: Elec Gen	120,360	27,339	-93,021	-77.3	3,605	874	-2,731	-75.7	3.00	3.20
Publ U: Other	283,933	284,211	278	0.1	11,277	11,980	704	6.2	3.97	4.22
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	1,496	1,473	-24	-1.6	22	22	1	3.6	1.45	1.52
Misc props	54,165	49,450	-4,715	-8.7	1,101	1,046	-55	-5.0	2.03	2.12
ResHmstd: NewCon	0	48,820	48,820	0.0	0	803	803	0.0	0.00	1.65
All other NewCon	0	96,005	96,005	0.0	0	2,424	2,424	0.0	0.00	2.53
Total	34,991,486	33,540,879	-1,450,607	-4.1	768,155	766,249	-1,907	-0.2	2.20	2.28

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	442,296	407,493	-34,804	-7.9	County	44.89	47.42	0.000	0.000
(-) TIF Tax Capacity	44,078	36,038	-8,040	-18.2	City/Town	69.01	72.39	2.668	2.784
(-) FD Contrib Tax Cap	58,331	52,180	-6,152	-10.5	School District	22.92	24.19	18.649	19.660
(=) Taxable Tax Capacity	339,887	319,276	-20,611	-6.1	Special District	7.90	8.29	0.000	0.000
FD Distrib Tax Cap	57,452	52,856	-4,596	-8.0	Total	144.72	152.28	21.317	22.444

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	155,000	148,600	-4.1	2,341	2,233	-108	-4.6	1.51	1.50
Res Hmstd: Avg Val	232,400	222,700	-4.2	3,695	3,629	-66	-1.8	1.59	1.63
Res Hmstd: Hi Val	309,800	296,900	-4.2	5,050	5,027	-23	-0.4	1.63	1.69
Res Hmstd: Ex-Hi Val	464,800	445,500	-4.2	7,717	7,784	67	0.9	1.66	1.75
Apartment	300,000	290,400	-3.2	6,066	6,180	113	1.9	2.02	2.13
Comm/Ind: Lo Val	150,000	141,100	-5.9	4,675	4,617	-58	-1.2	3.12	3.27
Comm/Ind: Med Val	300,000	282,300	-5.9	10,801	10,580	-221	-2.0	3.60	3.75
Comm/Ind: Hi Val	1,000,000	941,000	-5.9	39,390	38,823	-567	-1.4	3.94	4.13

CITY OF ST. PAUL

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	11,550,293	10,958,873	-591,420	-5.1	160,755	166,875	6,120	3.8	1.39	1.52
Res Non-Hm: exis	2,077,392	2,040,791	-36,601	-1.8	32,970	36,383	3,413	10.4	1.59	1.78
Apartments: exis	1,844,564	1,822,045	-22,519	-1.2	33,521	37,436	3,915	11.7	1.82	2.05
Low-inc Apts: ex	330,770	376,958	46,188	14.0	3,679	4,731	1,053	28.6	1.11	1.26
Seasnl Rec: exis	448	451	3	0.7	7	8	1	15.5	1.49	1.71
Com/Ind: Lo: exi	425,379	421,891	-3,488	-0.8	12,169	13,284	1,115	9.2	2.86	3.15
Com/Ind Hi: exis	3,619,036	3,448,015	-171,021	-4.7	136,284	143,041	6,757	5.0	3.77	4.15
Publ U: Elec Gen	876	858	-18	-2.0	24	27	2	10.0	2.79	3.13
Publ U: Other	227,223	236,750	9,527	4.2	8,553	9,817	1,265	14.8	3.76	4.15
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	727	1,749	1,022	140.6	10	27	17	174.3	1.34	1.52
Misc props	6,203	5,660	-543	-8.8	111	115	4	3.9	1.78	2.03
ResHmstd: NewCon	0	24,773	24,773	0.0	0	377	377	0.0	0.00	1.52
All other NewCon	0	40,462	40,462	0.0	0	991	991	0.0	0.00	2.45
Total	20,082,911	19,379,276	-703,636	-3.5	388,082	413,112	25,030	6.4	1.93	2.13

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	247,786	227,132	-20,654	-8.3	County	50.56	56.52	0.000	0.000
(-) TIF Tax Capacity	22,828	22,377	-452	-2.0	City/Town	37.97	44.57	0.000	0.000
(-) FD Contrib Tax Cap	29,483	25,586	-3,898	-13.2	School District	34.97	39.86	14.567	14.920
(=) Taxable Tax Capacity	195,475	179,170	-16,305	-8.3	Special District	10.23	11.48	0.000	0.000
FD Distrib Tax Cap	55,940	51,143	-4,798	-8.6	Total	133.73	152.43	14.567	14.920

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	132,200	125,400	-5.1	1,707	1,703	-4	-0.2	1.29	1.36
Res Hmstd: Avg Val	198,200	188,100	-5.1	2,745	2,838	93	3.4	1.39	1.51
Res Hmstd: Hi Val	264,200	250,700	-5.1	3,783	3,972	188	5.0	1.43	1.58
Res Hmstd: Ex-Hi Val	396,300	376,000	-5.1	5,861	6,241	379	6.5	1.48	1.66
Apartment	300,000	296,300	-1.2	5,452	6,088	636	11.7	1.82	2.05
Comm/Ind: Lo Val	150,000	142,900	-4.7	4,326	4,571	245	5.7	2.88	3.2
Comm/Ind: Med Val	300,000	285,800	-4.7	10,022	10,523	501	5.0	3.34	3.68
Comm/Ind: Hi Val	1,000,000	952,700	-4.7	36,600	38,635	2,035	5.6	3.66	4.06

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	27
180.0	Ag Hmstd HGA: <76K	1.000	6,037,449	60,374	41,160
181.0	Ag Hmstd HGA: 76K-414K	1.000	5,032,336	50,323	51,729
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	16,255
186.0	Ag Hmstd 2a 1 & b: 115K-345K	0.500	11,924,128	59,621	47,570
187.0	Ag Hmstd 2a 1 & b: 345K-1.14M	0.500	18,443,281	92,216	69,464
188.0	Ag Hmstd 2a 1 & b: >1.14M	1.000	10,601,338	106,013	76,674
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	1,742
191.0	Ag Hmstd 2b 1 & b: 115K-345K	0.500	1,238,012	6,190	5,258
192.0	Ag Hmstd 2b 1 & b: 345K-1.14M	0.500	847,816	4,239	3,499
193.0	Ag Hmstd 2b 1 & b: >1.14M	1.000	203,458	2,035	1,722
197.0	Ag 2a Non-homestead	1.000	24,356,671	243,567	185,285
198.0	Ag 2b Non-homestead	1.000	8,361,321	83,613	68,577
199.0	Migrant Housing <500K	1.000	946	9	11
202.0	Managed forest land (2c)	0.650	311,378	2,024	1,673
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	2,041
210.0	Res Homestead: <76K	1.000	105,093,941	1,050,939	1,099,607
211.0	Res Homestead: 76K-414K	1.000	172,509,055	1,725,091	2,214,177
212.0	Res Homestead: 414K-500K	1.000	3,230,904	32,309	36,314
213.0	Res Homestead: > 500K	1.250	12,122,951	151,537	177,108
215.0	Res NonHmstd 1 unit: <76K	1.000	13,170,097	131,701	174,709
216.0	Res NonHmstd 1 unit: 76K - 500K	1.000	14,873,460	148,735	194,815
217.0	Res NonHmstd 1 unit: >500K	1.250	2,267,382	28,342	33,804
219.0	Res NonHmstd 2-3 units	1.250	8,514,952	106,437	138,477
222.0	Regular apartments (4a)	1.250	17,618,203	220,228	303,240
223.0	Low-income housing (4d)	0.750	2,784,493	20,884	29,741
224.0	Student housing	1.000	25,178	252	355
225.0	Manuf home park land	1.250	607,468	7,593	9,795
227.0	Non-comm SeasRec: <76K	1.000	9,622,721	96,227	77,361
228.0	Non-Comm SeasRec: 76K-500K	1.000	14,546,541	145,465	127,316
229.0	Non-comm SeasRec: >500K	1.250	1,628,197	20,352	16,276
231.0	Comm SeasRec 1c: <600K	0.500	411,763	2,059	1,655
232.0	Com SeasRec 1c: 600K-2.3M	1.000	208,868	2,089	1,537
233.0	Com SeasRec 1c: >2.3M	1.250	26,574	332	261
234.0	Com SeasRec 4c: <500K	1.000	213,644	2,136	2,279
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	3,388
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	704
240.0	Non-profit/Comm Serv - donation	1.500	72,174	1,083	1,602
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	232,289

246.0	Commercial: >150K	2.000	46,877,493	937,550	1,680,669
247.0	Comm'l border city: <150K	1.500	740	11	19
248.0	Comm'l border city: >150K	2.000	12,597	252	334
256.0	Industrial: <150K	1.500	1,316,012	19,740	36,108
257.0	Industrial: >150K	2.000	14,227,269	284,545	513,213
259.0	Ind'l border city: >150K	2.000	4,282	86	100
267.0	Publ Util: land & bldgs <150K	1.500	72,897	1,093	1,769
268.0	Publ Util: land & bldgs >150K	2.000	957,436	19,149	32,044
269.0	Publ Util: Electric Generat Mach	2.000	1,655,111	33,102	38,922
270.0	Publ Util: machinery (non-generat)	2.000	1,416,027	28,321	42,966
272.0	Railroad <150K	1.500	164,135	2,462	4,612
273.0	Railroad >150K	2.000	790,705	15,814	25,967
275.0	Non-comm aircraft hangars	1.500	4,121	62	76
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	1,468
285.0	Pers: It31 tools&mach excl elec gen	2.000	208,961	4,179	6,248
286.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	15,946	159	200
287.0	Pers: It32 struct/leased land-NCSRR<76	1.000	50,460	505	447
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	709
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	12,548
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	1,262
301.0	Pers: It43 leased real estate - non C/I	1.500	24,803	372	590
302.0	Pers: Item 43 leased real estate - C/I	2.000	494,560	9,891	12,914
303.0	Pers: Item 44 electric util trans lines	2.000	1,834,076	36,682	62,091
304.0	Pers: Item 44 electric util distri lines	2.000	266,300	5,326	9,284
305.0	Pers: Item 45 syst/gas utils	2.000	2,595,954	51,919	80,379
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	8,019,587

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	23,159	104	114
179.2	Blind/dis Hmstd HGA: <50K: New	0.450	84	0	0
180.1	Ag Hmstd HGA: <76K: Exist	1.000	5,250,223	52,502	57,820
180.2	Ag Hmstd HGA: <76K: New	1.000	15,050	150	165
181.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	3,512,612	35,126	38,989
181.2	Ag Hmstd HGA: 76K-414K: New	1.000	9,808	98	108
182.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	33,083	331	366
182.2	Ag Hmstd HGA: 414K-500K: New	1.000	91	1	1
183.1	Ag Hmstd HGA: >500K: Exist	1.250	49,156	614	689
183.2	Ag Hmstd HGA: >500K: New	1.250	107	1	1
184.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	1,942	9	3
184.2	Blind/dis 2a Hmstd land <50K: New	0.450	6	0	0
185.1	Ag Hmstd 2a 1 & b: <115K: Exist	0.500	8,965,594	44,828	18,965
185.2	Ag Hmstd 2a 1 & b: <115K: New	0.500	23,672	118	51
186.1	Ag Hmstd 2a 1 & b: 115K-345K: Exist	0.500	11,845,052	59,225	50,261
186.2	Ag Hmstd 2a 1 & b: 115K-345K: New	0.500	27,908	140	121
187.1	Ag Hmstd 2a 1 & b: 345K-1.14M: Exist	0.500	20,208,381	101,042	79,719
187.2	Ag Hmstd 2a 1 & b: 345K-1.14M: New	0.500	42,607	213	171
188.1	Ag Hmstd 2a 1 & b: >1.14M: Exist	1.000	11,748,453	117,485	88,165
188.2	Ag Hmstd 2a 1 & b: >1.14M: New	1.000	23,420	234	181
189.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	217	1	0
189.2	Blind/dis Hmstd 2b land <50K: New	0.450	0	0	0
190.1	Ag Hmstd 2b 1 & b: <115K: Exist	0.500	884,058	4,420	1,974
190.2	Ag Hmstd 2b 1 & b: <115K: New	0.500	114	1	0
191.1	Ag Hmstd 2b 1 & b: 115K-345K: Exist	0.500	1,167,740	5,839	5,438
191.2	Ag Hmstd 2b 1 & b: 115K-345K: New	0.500	140	1	1
192.1	Ag Hmstd 2b 1 & b: 345K-1.14M: Exist	0.500	813,391	4,067	3,635
192.2	Ag Hmstd 2b 1 & b: 345K-1.14M: New	0.500	83	0	0
193.1	Ag Hmstd 2b 1 & b: >1.14M: Exist	1.000	178,434	1,784	1,590
193.2	Ag Hmstd 2b 1 & b: >1.14M: New	1.000	25	0	0
197.1	Ag 2a Non-homestead: Exist	1.000	25,902,973	259,030	205,505
197.2	Ag 2a Non-homestead: New	1.000	50,950	510	415
198.1	Ag 2b Non-homestead: Exist	1.000	7,975,042	79,750	71,775
198.2	Ag 2b Non-homestead: New	1.000	2,528	25	26
199.1	Migrant Housing <500K: Exist	1.000	763	8	9
199.2	Migrant Housing <500K: New	1.000	1	0	0
202.1	Managed forest land (2c)	0.650	380,859	2,476	2,226
203.1	Private Airport (2d)	1.000	767	8	8
209.1	Res 1b Homestead: <50K: Exist	0.450	461,933	2,079	2,807
209.2	Res 1b Homestead: <50K: New	0.450	2,521	11	14
210.1	Res Homestead: <76K: Exist	1.000	99,802,733	998,027	1,403,258
210.2	Res Homestead: <76K: New	1.000	555,226	5,552	7,517
211.1	Res Homestead: 76K-414K: Exist	1.000	141,385,911	1,413,859	1,935,229
211.2	Res Homestead: 76K-414K: New	1.000	800,340	8,003	10,672
212.1	Res Homestead: 414K-500K: Exist	1.000	2,830,406	28,304	34,497
212.2	Res Homestead: 414K-500K: New	1.000	17,549	175	211
213.1	Res Homestead: > 500K: Exist	1.250	10,636,421	132,955	167,251
213.2	Res Homestead: > 500K: New	1.250	51,219	640	780
215.1	Res NonHmstd 1 unit: <76K: Exist	1.000	13,527,966	135,280	195,208
215.2	Res NonHmstd 1 unit: <76K: New	1.000	176,135	1,761	2,421

House Research Dept.

Simulation No. 12A8

Baseline: Final Pay 2011

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Alternative: Final Pay 2012

(all figures in \$000s)

216.1	Res NonHmstd 1 unit: 76K - 500K: Exist	1.000	14,377,925	143,779	202,538
216.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	203,311	2,033	2,746
217.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,054,092	25,676	32,811
217.2	Res NonHmstd 1 unit: >500K: New	1.250	28,294	354	435
219.1	Res NonHmstd 2-3 units: Exist	1.250	7,610,973	95,137	133,749
219.2	Res NonHmstd 2-3 units: New	1.250	105,364	1,317	1,747
222.1	Regular apartments (4a): Exist	1.250	17,508,123	218,852	324,666
222.2	Regular apartments (4a): New	1.250	204,341	2,554	3,747
223.1	Low-income housing (4d): Exist	0.750	2,820,045	21,150	32,758
223.2	Low-income housing (4d): New	0.750	37,479	281	425
224.1	Student housing: Exist	1.000	23,305	233	352
224.2	Student housing: New	1.000	269	3	4
225.1	Manuf home park land: Exist	1.250	610,445	7,631	10,655
225.2	Manuf home park land: New	1.250	276	3	5
227.1	Non-comm SeasRec: <76K: Exist	1.000	9,512,388	95,124	83,961
227.2	Non-comm SeasRec: <76K: New	1.000	80,566	806	721
228.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	13,656,434	136,564	131,001
228.2	Non-Comm SeasRec: 76K-500K: New	1.000	101,627	1,016	973
229.1	Non-comm SeasRec: >500K: Exist	1.250	1,385,849	17,323	15,205
229.2	Non-comm SeasRec: >500K: New	1.250	9,567	120	102
231.1	Comm SeasRec 1c: <600K: Exist	0.500	397,871	1,989	1,739
231.2	Comm SeasRec 1c: <600K: New	0.500	2,076	10	10
232.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	196,872	1,969	1,587
232.2	Com SeasRec 1c: 600K-2.3M: New	1.000	1,311	13	11
233.1	Com SeasRec 1c: >2.3M: Exist	1.250	24,351	304	267
233.2	Com SeasRec 1c: >2.3M: New	1.250	102	1	1
234.1	Com SeasRec 4c: <500K: Exist	1.000	210,732	2,107	2,460
234.2	Com SeasRec 4c: <500K: New	1.000	1,585	16	21
235.1	Com SeasRec 4c: >500K: Exist	1.250	142,181	1,777	1,793
235.2	Com SeasRec 4c: >500K: New	1.250	250	3	3
236.1	Bed & Breakfast: Exist	1.250	23,074	288	340
236.2	Bed & Breakfast: New	1.250	9	0	0
237.1	Qualifying golf courses	1.250	245,346	3,067	3,574
238.1	Metro Non-profit Indoor Rec	1.250	13,773	172	293
239.1	Non-profit/Comm Serv - NonRev: Exist	1.500	35,165	527	743
239.2	Non-profit/Comm Serv - NonRev: New	1.500	209	3	4
240.1	Non-profit/Comm Serv - donation: Exist	1.500	71,232	1,068	1,741
240.2	Non-profit/Comm Serv - donation: New	1.500	675	10	16
241.1	Seasonal Restaurant on Lake: Exist	1.250	21,276	266	244
241.2	Seasonal Restaurant on Lake: New	1.250	129	2	2
242.1	Qualifying Marina <500K: Exist	1.000	12,336	123	157
242.2	Qualifying Marina <500K: New	1.000	25	0	0
243.1	Qualifying Marina >500K: Exist	1.250	19,780	247	301
243.2	Qualifying Marina >500K: New	1.250	28	0	0
245.1	Commercial: <150K: Exist	1.500	8,539,469	128,092	246,969
245.2	Commercial: <150K: New	1.500	87,574	1,314	2,479
246.1	Commercial: >150K: Exist	2.000	44,981,941	899,639	1,727,166
246.2	Commercial: >150K: New	2.000	356,620	7,132	13,347
247.1	Comm'l border city: <150K: Exist	1.500	699	10	19
247.2	Comm'l border city: <150K: New	1.500	7	0	0
248.1	Comm'l border city: >150K: Exist	2.000	12,600	252	330
248.2	Comm'l border city: >150K: New	2.000	155	3	4
256.1	Industrial: <150K: Exist	1.500	1,309,653	19,645	38,586
256.2	Industrial: <150K: New	1.500	8,534	128	252
257.1	Industrial: >150K: Exist	2.000	13,730,165	274,603	529,405

257.2	Industrial: >150K: New	2.000	62,361	1,247	2,413
259.1	Ind'l border city: >150K: Exist	2.000	5,657	113	132
259.2	Ind'l border city: >150K: New	2.000	89	2	2
267.1	Publ Util: land & bldgs <150K	1.500	70,766	1,061	1,855
268.1	Publ Util: land & bldgs >150K	2.000	990,419	19,808	35,461
269.1	Publ Util: Electric Generat Mach	2.000	1,648,199	32,964	40,698
270.1	Publ Util: machinery (non-generat)	2.000	1,357,575	27,151	44,483
272.1	Railroad <150K	1.500	187,926	2,819	5,642
273.1	Railroad >150K	2.000	960,828	19,217	33,830
275.1	Non-comm aircraft hangars	1.500	4,019	60	77
276.1	Mineral	2.000	11,064	221	484
277.1	Misc class 5	2.000	1,872	37	53
283.1	Personal: 3f	1.000	10,500	105	112
284.1	Non-comm aircraft hangars	1.500	82,005	1,230	1,581
285.1	Pers: It31 tools&mach excl elec gen	2.000	221,217	4,424	7,085
286.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	3,652	37	53
287.1	Pers: It32 struct/leased land-NCSRR<76	1.000	49,733	497	480
288.1	Pers: It32 NCSRR: 76K-500K	1.000	2,379	24	24
289.1	Pers: It32 NCSRR: >500K	1.250	51	1	1
290.1	Pers: It32 struct/leased land-C/I	2.000	34,786	696	1,130
291.1	Pers: Item 33 ag real estate	1.000	38,820	388	424
293.1	Pers: It41 struct/leased land - C/I	2.000	453,055	9,061	13,235
297.1	Pers: It41 struct/leased land - nonC/I, no	1.250	13,207	165	228
298.1	Pers: Item 41 Border EZ	2.000	29	1	1
299.1	Pers: Item 42 non-EZ struct/RR land	2.000	36,259	725	1,444
301.1	Pers: It43 leased real estate - non C/I	1.500	21,020	315	527
302.1	Pers: Item 43 leased real estate - C/I	2.000	499,011	9,980	13,985
303.1	Pers: Item 44 electric util trans lines	2.000	1,909,032	38,181	69,064
304.1	Pers: Item 44 electric util distri lines	2.000	271,844	5,437	10,226
305.1	Pers: Item 45 syst/gas utils	2.000	3,152,687	63,054	103,259
306.1	Pers: Item 46 syst/water utils	2.000	69	1	3
307.1	Pers: Item 48 misc	2.000	15,989	320	409
344.1	Ag HGA: Hmstd Market Excl Value: Ex	0.000	1,946,242	0	3,766
344.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	5,651	0	10
345.1	Res Hmstd: Hmstd Market Excl Value:	0.000	27,175,311	0	50,923
345.2	Res Hmstd: Hmstd Market Excl Value:	0.000	149,785	0	280
State Total			551,558,438	5,850,874	8,384,208

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,655,492	1,835,909	217,656	1,408,591	314,110	796,623	7,228,381
Certified MKV Levy	2,993	32,207	194	832,609	457	0	868,003
Fiscal Disparities Levy	166,529	168,292	1,490	179,693	35,748	0	551,752
Disparity Reduction Aid	9,667	0	471	8,075	0	0	18,213
Spread NTC Levy	2,479,296	1,667,617	215,695	1,293,852	278,363	796,623	6,731,446
Spread MKV Levy	2,993	32,207	194	759,580	457	0	795,430
Tax Incr Financing Levy							278,606
	Homestead Credit	291,208		Taconite credit		16,652	
	Agricultural Credit	23,690		Disparity Reduction Credit		6,279	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,667,427	1,851,230	224,801	1,423,518	312,155	817,361	7,296,492
Certified MKV Levy	2,857	33,937	208	856,307	457	0	893,310
Fiscal Disparities Levy	167,526	173,652	1,421	183,667	36,128	0	562,394
Disparity Reduction Aid	9,790	0	510	8,073	0	0	18,373
Spread NTC Levy	2,490,111	1,677,578	222,870	1,307,222	276,027	817,361	6,791,169
Spread MKV Levy	2,857	33,937	208	780,864	457	0	818,323
Tax Incr Financing Levy							259,447
	Homestead Credit	0		Taconite credit		16,775	
	Agricultural Credit	23,383		Disparity Reduction Credit		6,923	