

House Research Simulation Report: Property Tax

Simulation #12B7

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DESCRIPTION

BASELINE: Actual Pay 2012

ALTERNATIVE: Actual Pay 2012 as if HF 2337 in effect after full phase-in

This report compares property taxes payable in 2012 to what property taxes would be in payable in 2012 if HF 2337 were in effect after full phase-in.

KEY POINTS

- **Statewide taxes on business property would be approximately \$775 million less.** Business taxes would be \$247 million less in Greater Minnesota and \$528 million less in the Metro area.
- **Approximately \$80 million of tax relief accrues to business property valued up to \$150,000,** with the remaining \$695 million reducing taxes on value over \$150,000. This amounts to a statewide average tax reduction of 26.2% on low-valued C/I property, and a 26.4% reduction to high-valued C/I.
- **Statewide taxes on seasonal-recreational property would be approximately \$41 million less, or 16.7%.**

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: Actual 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** are the levies reported to the Dept. of Revenue by the county auditors.
- The **state levy** is based on the actual state levy amount of \$821.1 million.
- **Fiscal disparities** net tax capacities were taken from the abstracts of assessment. Distribution levies were provided by the Dept. of Revenue based on information provided by the administrative auditors of the metro and iron range programs.
- **Tax increment financing (TIF) net tax capacities** were taken from the abstracts of assessment (note that sometimes the final TIF net tax capacities will differ from the ones reported on the abstracts of assessment).
- **Property tax credits** are determined within the simulation model.

ALTERNATIVE: Actual Pay 2012 as if HF 2337 in effect after full phase-in

- **All market values and local levies** are the same as baseline.
- The **state levy** on commercial-industrial property and seasonal-recreational property is eliminated.

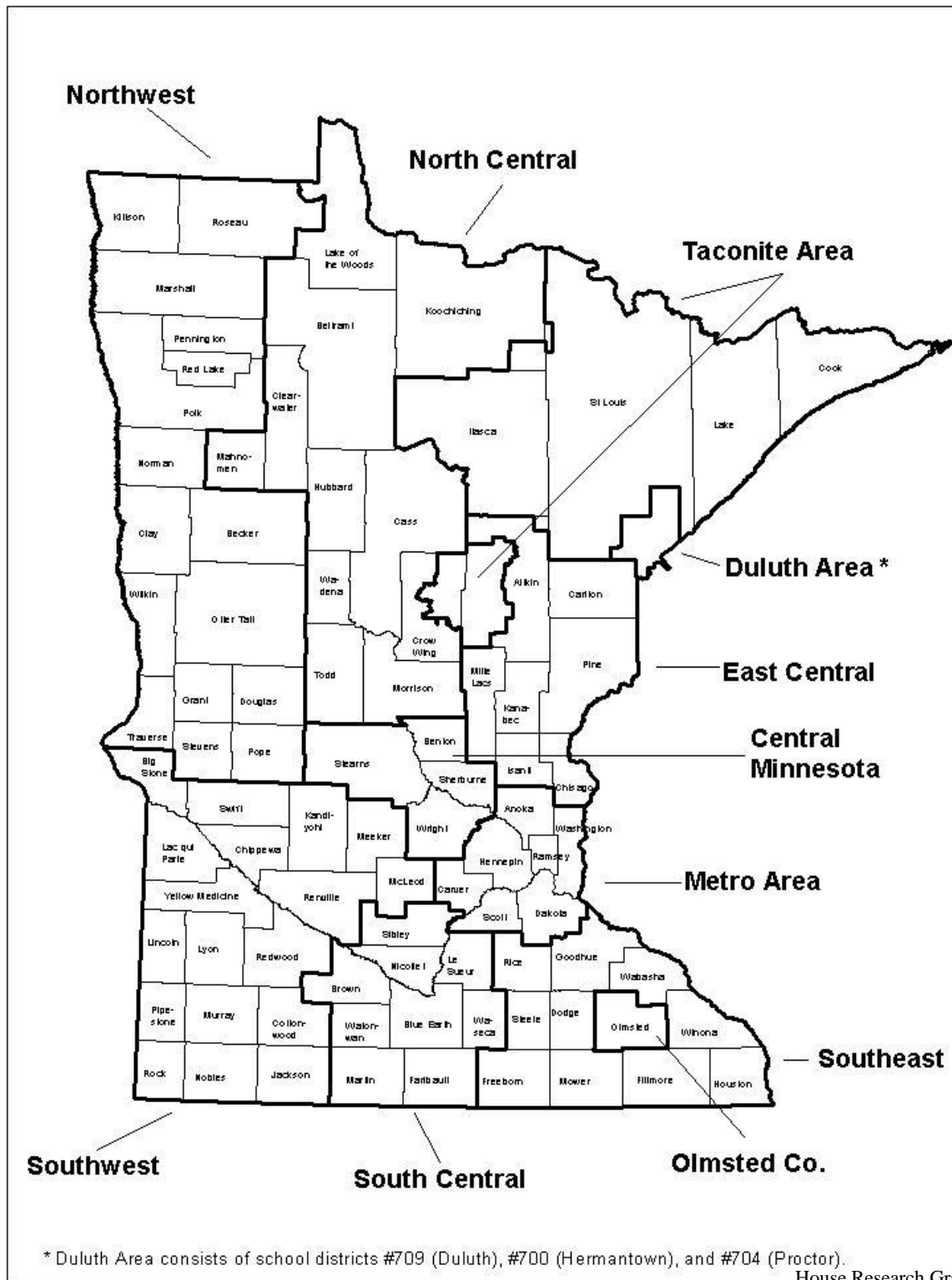
SIMULATION PARAMETERS

	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

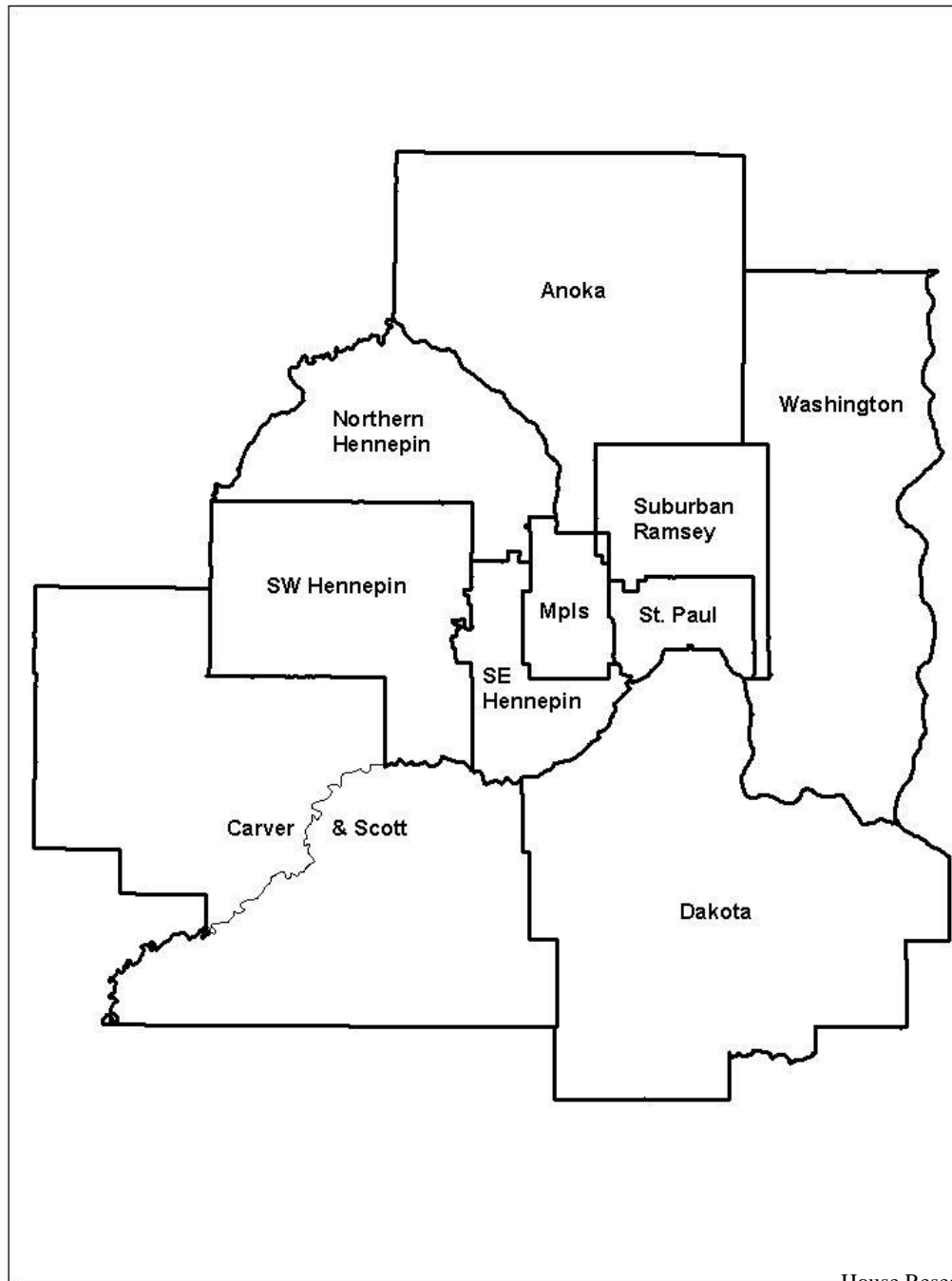
Property Tax Model Regions (Greater Minnesota)



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				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	283,818,136	283,818,136	0	0.0	3,611,706	3,611,706	0	0.0	1.27	1.27
Res Non-Hmstd	38,084,061	38,084,061	0	0.0	571,568	571,568	0	0.0	1.50	1.50
Apartments	17,712,465	17,712,465	0	0.0	328,294	328,294	0	0.0	1.85	1.85
Low-inc Apts	2,857,525	2,857,525	0	0.0	33,139	33,139	0	0.0	1.16	1.16
Seasn'l Rec'l	26,111,700	26,111,700	0	0.0	246,280	205,232	-41,048	-16.7	0.94	0.79
Com/Ind: Low	10,133,862	10,133,862	0	0.0	294,295	217,251	-77,044	-26.2	2.90	2.14
Com/Ind High	61,149,545	61,149,545	0	0.0	2,339,289	1,722,736	-616,553	-26.4	3.83	2.82
Publ U: Elec Gen	1,648,199	1,648,199	0	0.0	40,728	40,728	0	0.0	2.47	2.47
Publ U: Other	7,973,607	7,973,607	0	0.0	271,749	190,647	-81,101	-29.8	3.41	2.39
Ag HGA	10,845,266	10,845,266	0	0.0	102,649	102,649	0	0.0	0.95	0.95
Ag Hmstd Land	55,982,456	55,982,456	0	0.0	252,380	252,380	0	0.0	0.45	0.45
Ag Non-Hmstd	34,351,935	34,351,935	0	0.0	280,940	280,940	0	0.0	0.82	0.82
Misc props	889,681	889,681	0	0.0	16,643	16,306	-337	-2.0	1.87	1.83
Total	551,558,438	551,558,438	0	0.0	8,389,659	7,573,576	-816,083	-9.7	1.52	1.37

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	5,850,874	5,850,874	0	0.0	County	47.32	47.32	0.066	0.066
(-) TIF Tax Capacity	193,018	193,018	0	0.0	City/Town	36.09	36.09	0.784	0.784
(-) FD Contrib Tax Cap	396,218	396,218	0	0.0	School District	24.91	24.91	17.919	17.919
(=) Taxable Tax Capacity	<u>5,261,638</u>	<u>5,261,638</u>	<u>0</u>	<u>0.0</u>	Special District	<u>5.25</u>	<u>5.25</u>	<u>0.011</u>	<u>0.011</u>
FD Distrib Tax Cap	396,219	396,219	0	0.0	Total	113.57	113.57	18.780	18.780

GREATER MINNESOTA

<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 Homestead	101,016,700	101,016,700	0	0.0	1,128,416	1,128,416	0	0.0	1.12	1.12
Res Non-Hmstd	13,684,024	13,684,024	0	0.0	191,615	191,615	0	0.0	1.40	1.40
Apartments	4,007,878	4,007,878	0	0.0	71,643	71,643	0	0.0	1.79	1.79
Low-inc Apts	976,368	976,368	0	0.0	11,126	11,126	0	0.0	1.14	1.14
Seasn'l Rec'l	25,645,245	25,645,245	0	0.0	240,142	199,701	-40,441	-16.8	0.94	0.78
Com/Ind: Low	5,966,433	5,966,433	0	0.0	169,936	124,836	-45,100	-26.5	2.85	2.09
Com/Ind High	14,894,058	14,894,058	0	0.0	545,949	398,082	-147,866	-27.1	3.67	2.67
Publ U: Elec Gen	1,361,657	1,361,657	0	0.0	33,080	33,080	0	0.0	2.43	2.43
Publ U: Other	5,325,905	5,325,905	0	0.0	170,228	116,090	-54,138	-31.8	3.20	2.18
Ag HGA	9,946,762	9,946,762	0	0.0	92,921	92,921	0	0.0	0.93	0.93
Ag Hmstd Land	53,783,499	53,783,499	0	0.0	241,276	241,276	0	0.0	0.45	0.45
Ag Non-Hmstd	32,626,495	32,626,495	0	0.0	262,690	262,690	0	0.0	0.81	0.81
Misc props	350,454	350,454	0	0.0	6,839	6,568	-271	-4.0	1.95	1.87
Total	269,585,479	269,585,479	0	0.0	3,165,861	2,878,044	-287,817	-9.1	1.17	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	2,590,634	2,590,634	0	0.0	County	50.14	50.14	0.026	0.026
(-) TIF Tax Capacity	33,576	33,576	0	0.0	City/Town	29.72	29.72	0.468	0.468
(-) FD Contrib Tax Cap	6,402	6,402	0	0.0	School District	21.18	21.18	14.855	14.855
(=) Taxable Tax Capacity	<u>2,550,656</u>	<u>2,550,656</u>	<u>0</u>	<u>0.0</u>	Special District	<u>1.77</u>	<u>1.77</u>	<u>0.029</u>	<u>0.029</u>
FD Distrib Tax Cap	6,404	6,404	0	0.0	Total	102.81	102.81	15.378	15.378

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	105,400	105,400	0.0	960	960	0	0.0	0.91	0.91
Res Hmstd: Avg Val	158,000	158,000	0.0	1,631	1,631	0	0.0	1.03	1.03
Res Hmstd: Hi Val	210,700	210,700	0.0	2,302	2,302	0	0.0	1.09	1.09
Res Hmstd: Ex-Hi Val	316,100	316,100	0.0	3,645	3,645	0	0.0	1.15	1.15
Apartment	300,000	300,000	0.0	4,317	4,317	0	0.0	1.44	1.44
Seas Rec: Lo Val	50,000	50,000	0.0	556	514	-41	-7.5	1.11	1.03
Seas Rec: Hi Val	150,000	150,000	0.0	1,759	1,542	-217	-12.3	1.17	1.03
Comm/Ind: Lo Val	150,000	150,000	0.0	3,694	2,544	-1,150	-31.1	2.46	1.7
Comm/Ind: Med Val	300,000	300,000	0.0	8,542	5,859	-2,683	-31.4	2.85	1.95
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,165	21,328	-9,837	-31.6	3.12	2.13

METRO 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 Homestead	182,801,436	182,801,436	0	0.0	2,483,290	2,483,290	0	0.0	1.36	1.36
Res Non-Hmstd	24,400,038	24,400,038	0	0.0	379,952	379,952	0	0.0	1.56	1.56
Apartments	13,704,586	13,704,586	0	0.0	256,651	256,651	0	0.0	1.87	1.87
Low-inc Apts	1,881,157	1,881,157	0	0.0	22,013	22,013	0	0.0	1.17	1.17
Seasn'l Rec'l	466,455	466,455	0	0.0	6,138	5,531	-607	-9.9	1.32	1.19
Com/Ind: Low	4,167,429	4,167,429	0	0.0	124,358	92,415	-31,943	-25.7	2.98	2.22
Com/Ind High	46,255,487	46,255,487	0	0.0	1,793,340	1,324,653	-468,686	-26.1	3.88	2.86
Publ U: Elec Gen	286,542	286,542	0	0.0	7,648	7,648	0	0.0	2.67	2.67
Publ U: Other	2,647,702	2,647,702	0	0.0	101,521	74,558	-26,963	-26.6	3.83	2.82
Ag HGA	898,504	898,504	0	0.0	9,729	9,729	0	0.0	1.08	1.08
Ag Hmstd Land	2,198,957	2,198,957	0	0.0	11,103	11,103	0	0.0	0.50	0.50
Ag Non-Hmstd	1,725,441	1,725,441	0	0.0	18,250	18,250	0	0.0	1.06	1.06
Misc props	539,226	539,226	0	0.0	9,804	9,739	-66	-0.7	1.82	1.81
Total	281,972,959	281,972,959	0	0.0	5,223,798	4,695,532	-528,266	-10.1	1.85	1.67

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	3,260,240	3,260,240	0	0.0	County	44.66	44.66	0.088	0.088
(-) TIF Tax Capacity	159,441	159,441	0	0.0	City/Town	42.09	42.09	0.965	0.965
(-) FD Contrib Tax Cap	389,816	389,816	0	0.0	School District	28.42	28.42	19.667	19.667
(=) Taxable Tax Capacity	<u>2,710,983</u>	<u>2,710,983</u>	<u>0</u>	<u>0.0</u>	Special District	<u>8.52</u>	<u>8.52</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	389,816	389,816	0	0.0	Total	123.69	123.69	20.719	20.719

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	163,300	163,300	0.0	2,079	2,079	0	0.0	1.27	1.27
Res Hmstd: Avg Val	244,900	244,900	0.0	3,349	3,349	0	0.0	1.37	1.37
Res Hmstd: Hi Val	326,400	326,400	0.0	4,616	4,616	0	0.0	1.41	1.41
Res Hmstd: Ex-Hi Val	489,800	489,800	0.0	7,073	7,073	0	0.0	1.44	1.44
Apartment	300,000	300,000	0.0	5,260	5,260	0	0.0	1.75	1.75
Comm/Ind: Lo Val	150,000	150,000	0.0	4,244	3,094	-1,150	-27.1	2.83	2.06
Comm/Ind: Med Val	300,000	300,000	0.0	9,798	7,116	-2,683	-27.4	3.27	2.37
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,720	25,883	-9,837	-27.5	3.57	2.59

GREATER MINNESOTA 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 Homestead	57,134,288	57,134,288	0	0.0	717,573	717,573	0	0.0	1.26	1.26
Res Non-Hmstd	8,582,359	8,582,359	0	0.0	135,456	135,456	0	0.0	1.58	1.58
Apartments	3,937,710	3,937,710	0	0.0	70,766	70,766	0	0.0	1.80	1.80
Low-inc Apts	976,179	976,179	0	0.0	11,124	11,124	0	0.0	1.14	1.14
Seasn'l Rec'l	3,397,635	3,397,635	0	0.0	37,073	31,328	-5,745	-15.5	1.09	0.92
Com/Ind: Low	4,876,983	4,876,983	0	0.0	145,185	108,436	-36,750	-25.3	2.98	2.22
Com/Ind High	13,348,864	13,348,864	0	0.0	500,117	368,029	-132,088	-26.4	3.75	2.76
Publ U: Elec Gen	1,310,231	1,310,231	0	0.0	32,189	32,189	0	0.0	2.46	2.46
Publ U: Other	1,676,439	1,676,439	0	0.0	63,728	46,789	-16,939	-26.6	3.80	2.79
Ag HGA	275,072	275,072	0	0.0	3,488	3,488	0	0.0	1.27	1.27
Ag Hmstd Land	629,030	629,030	0	0.0	4,275	4,275	0	0.0	0.68	0.68
Ag Non-Hmstd	988,646	988,646	0	0.0	12,916	12,916	0	0.0	1.31	1.31
Misc props	292,267	292,267	0	0.0	6,022	5,780	-242	-4.0	2.06	1.98
Total	97,425,702	97,425,702	0	0.0	1,739,912	1,548,148	-191,764	-11.0	1.79	1.59

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,077,031	1,077,031	0	0.0	County	51.26	51.26	0.022	0.022
(-) TIF Tax Capacity	32,963	32,963	0	0.0	City/Town	53.13	53.13	0.788	0.788
(-) FD Contrib Tax Cap	4,586	4,586	0	0.0	School District	24.31	24.31	15.321	15.321
(=) Taxable Tax Capacity	<u>1,039,482</u>	<u>1,039,482</u>	<u>0</u>	<u>0.0</u>	Special District	<u>2.05</u>	<u>2.05</u>	<u>0.040</u>	<u>0.040</u>
FD Distrib Tax Cap	5,114	5,114	0	0.0	Total	130.75	130.75	16.170	16.170

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	91,200	91,200	0.0	960	960	0	0.0	1.05	1.05
Res Hmstd: Avg Val	136,700	136,700	0.0	1,682	1,682	0	0.0	1.23	1.23
Res Hmstd: Hi Val	182,200	182,200	0.0	2,404	2,404	0	0.0	1.32	1.32
Res Hmstd: Ex-Hi Val	273,400	273,400	0.0	3,852	3,852	0	0.0	1.41	1.41
Apartment	300,000	300,000	0.0	5,388	5,388	0	0.0	1.8	1.8
Comm/Ind: Lo Val	150,000	150,000	0.0	4,334	3,184	-1,150	-26.5	2.89	2.12
Comm/Ind: Med Val	300,000	300,000	0.0	10,032	7,350	-2,683	-26.7	3.34	2.45
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,623	26,787	-9,837	-26.9	3.66	2.68

GREATER MINNESOTA 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 Homestead	43,882,412	43,882,412	0	0.0	410,843	410,843	0	0.0	0.94	0.94
Res Non-Hmstd	5,101,665	5,101,665	0	0.0	56,159	56,159	0	0.0	1.10	1.10
Apartments	70,169	70,169	0	0.0	877	877	0	0.0	1.25	1.25
Low-inc Apts	189	189	0	0.0	2	2	0	0.0	1.10	1.10
Seasn'l Rec'l	22,247,610	22,247,610	0	0.0	203,069	168,373	-34,696	-17.1	0.91	0.76
Com/Ind: Low	1,089,450	1,089,450	0	0.0	24,751	16,400	-8,351	-33.7	2.27	1.51
Com/Ind High	1,545,195	1,545,195	0	0.0	45,832	30,053	-15,778	-34.4	2.97	1.94
Publ U: Elec Gen	51,427	51,427	0	0.0	891	891	0	0.0	1.73	1.73
Publ U: Other	3,649,466	3,649,466	0	0.0	106,500	69,300	-37,199	-34.9	2.92	1.90
Ag HGA	9,671,690	9,671,690	0	0.0	89,433	89,433	0	0.0	0.92	0.92
Ag Hmstd Land	53,154,469	53,154,469	0	0.0	237,001	237,001	0	0.0	0.45	0.45
Ag Non-Hmstd	31,637,848	31,637,848	0	0.0	249,775	249,775	0	0.0	0.79	0.79
Misc props	58,187	58,187	0	0.0	817	788	-29	-3.5	1.40	1.35
Total	172,159,778	172,159,778	0	0.0	1,425,949	1,329,896	-96,053	-6.7	0.83	0.77

Tax Base

Tax Rates

	Tax Base				Tax Rates				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	1,513,604	1,513,604	0	0.0	County	49.37	49.37		0.033	0.033
(-) TIF Tax Capacity	614	614	0	0.0	City/Town	13.61	13.61		0.020	0.020
(-) FD Contrib Tax Cap	1,816	1,816	0	0.0	School District	19.02	19.02		14.200	14.200
(=) Taxable Tax Capacity	<u>1,511,174</u>	<u>1,511,174</u>	<u>0</u>	<u>0.0</u>	Special District	<u>1.58</u>	<u>1.58</u>		<u>0.014</u>	<u>0.014</u>
FD Distrib Tax Cap	1,290	1,290	0	0.0	Total	83.59	83.59		14.267	14.267

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	132,000	132,000	0.0	1,080	1,080	0	0.0	0.82	0.82
Res Hmstd: Avg Val	197,900	197,900	0.0	1,774	1,774	0	0.0	0.9	0.9
Res Hmstd: Hi Val	263,900	263,900	0.0	2,470	2,470	0	0.0	0.94	0.94
Res Hmstd: Ex-Hi Val	395,900	395,900	0.0	3,861	3,861	0	0.0	0.98	0.98
Apartment	300,000	300,000	0.0	3,563	3,563	0	0.0	1.19	1.19
Seas Rec: Lo Val	50,000	50,000	0.0	459	418	-41	-9.0	0.92	0.84
Seas Rec: Hi Val	150,000	150,000	0.0	1,470	1,254	-217	-14.7	0.98	0.84
Comm/Ind: Lo Val	150,000	150,000	0.0	3,244	2,095	-1,150	-35.4	2.16	1.4
Comm/Ind: Med Val	300,000	300,000	0.0	7,499	4,816	-2,683	-35.8	2.5	1.61
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	27,354	17,517	-9,837	-36.0	2.74	1.75

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 Homestead	5,387,957	5,387,957	0	0.0	66,830	66,830	0	0.0	1.24	1.24
Res Non-Hmstd	778,192	778,192	0	0.0	12,142	12,142	0	0.0	1.56	1.56
Apartments	501,320	501,320	0	0.0	8,903	8,903	0	0.0	1.78	1.78
Low-inc Apts	111,326	111,326	0	0.0	1,248	1,248	0	0.0	1.12	1.12
Seasn'l Rec'l	313,118	313,118	0	0.0	3,823	3,312	-511	-13.4	1.22	1.06
Com/Ind: Low	616,141	616,141	0	0.0	17,694	13,604	-4,090	-23.1	2.87	2.21
Com/Ind High	1,258,854	1,258,854	0	0.0	40,577	31,964	-8,613	-21.2	3.22	2.54
Publ U: Elec Gen	25,308	25,308	0	0.0	604	604	0	0.0	2.39	2.39
Publ U: Other	121,917	121,917	0	0.0	4,650	3,551	-1,099	-23.6	3.81	2.91
Ag HGA	17,830	17,830	0	0.0	220	220	0	0.0	1.24	1.24
Ag Hmstd Land	55,351	55,351	0	0.0	390	390	0	0.0	0.70	0.70
Ag Non-Hmstd	81,133	81,133	0	0.0	1,053	1,053	0	0.0	1.30	1.30
Misc props	35,446	35,446	0	0.0	686	667	-19	-2.8	1.94	1.88
Total	9,303,893	9,303,893	0	0.0	158,821	144,489	-14,332	-9.0	1.71	1.55

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	100,824	100,824	0	0.0	County	50.25	50.25	0.000	0.000
(-) TIF Tax Capacity	4,532	4,532	0	0.0	City/Town	52.45	52.45	0.287	0.287
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.44	23.44	18.043	18.043
(=) Taxable Tax Capacity	96,292	96,292	0	0.0	Special District	2.93	2.93	0.123	0.123
FD Distrib Tax Cap	0	0	0	0.0	Total	129.07	129.07	18.454	18.454

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	77,100	77,100	0.0	746	746	0	0.0	0.97	0.97
Res Hmstd: Avg Val	115,500	115,500	0.0	1,357	1,357	0	0.0	1.18	1.18
Res Hmstd: Hi Val	154,000	154,000	0.0	1,970	1,970	0	0.0	1.28	1.28
Res Hmstd: Ex-Hi Val	231,000	231,000	0.0	3,195	3,195	0	0.0	1.38	1.38
Apartment	300,000	300,000	0.0	5,394	5,394	0	0.0	1.8	1.8
Comm/Ind: Lo Val	150,000	150,000	0.0	4,331	3,181	-1,150	-26.5	2.89	2.12
Comm/Ind: Med Val	300,000	300,000	0.0	10,012	7,330	-2,683	-26.8	3.34	2.44
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,527	26,691	-9,837	-26.9	3.65	2.67

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 Homestead	6,353,310	6,353,310	0	0.0	56,671	56,671	0	0.0	0.89	0.89
Res Non-Hmstd	657,452	657,452	0	0.0	7,028	7,028	0	0.0	1.07	1.07
Apartments	9,922	9,922	0	0.0	107	107	0	0.0	1.08	1.08
Low-inc Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasn'l Rec'l	5,234,470	5,234,470	0	0.0	46,598	38,260	-8,338	-17.9	0.89	0.73
Com/Ind: Low	169,503	169,503	0	0.0	3,740	2,441	-1,299	-34.7	2.21	1.44
Com/Ind High	238,282	238,282	0	0.0	7,049	4,614	-2,435	-34.5	2.96	1.94
Publ U: Elec Gen	977	977	0	0.0	18	18	0	0.0	1.80	1.80
Publ U: Other	689,992	689,992	0	0.0	20,155	13,119	-7,036	-34.9	2.92	1.90
Ag HGA	1,530,488	1,530,488	0	0.0	13,680	13,680	0	0.0	0.89	0.89
Ag Hmstd Land	9,048,707	9,048,707	0	0.0	40,741	40,741	0	0.0	0.45	0.45
Ag Non-Hmstd	6,038,848	6,038,848	0	0.0	48,543	48,543	0	0.0	0.80	0.80
Misc props	5,862	5,862	0	0.0	79	78	-1	-1.1	1.34	1.33
Total	29,977,811	29,977,811	0	0.0	244,408	225,299	-19,109	-7.8	0.82	0.75

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	264,692	264,692	0	0.0	County	47.54	47.54	0.000	0.000
(-) TIF Tax Capacity	173	173	0	0.0	City/Town	13.00	13.00	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.15	16.15	16.622	16.622
(=) Taxable Tax Capacity	264,519	264,519	0	0.0	Special District	<u>3.77</u>	<u>3.77</u>	<u>0.093</u>	<u>0.093</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	80.45	80.45	16.715	16.715

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	128,500	128,500	0.0	1,042	1,042	0	0.0	0.81	0.81
Res Hmstd: Avg Val	192,600	192,600	0.0	1,711	1,711	0	0.0	0.89	0.89
Res Hmstd: Hi Val	256,800	256,800	0.0	2,382	2,382	0	0.0	0.93	0.93
Res Hmstd: Ex-Hi Val	385,300	385,300	0.0	3,723	3,723	0	0.0	0.97	0.97
Apartment	300,000	300,000	0.0	3,518	3,518	0	0.0	1.17	1.17
Seas Rec: Lo Val	50,000	50,000	0.0	444	402	-41	-9.4	0.89	0.80
Seas Rec: Hi Val	150,000	150,000	0.0	1,423	1,207	-217	-15.2	0.95	0.80
Comm/Ind: Lo Val	150,000	150,000	0.0	3,211	2,061	-1,150	-35.8	2.14	1.37
Comm/Ind: Med Val	300,000	300,000	0.0	7,408	4,725	-2,683	-36.2	2.47	1.58
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	26,996	17,159	-9,837	-36.4	2.7	1.72

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 Homestead	3,611,059	3,611,059	0	0.0	36,329	36,329	0	0.0	1.01	1.01
Res Non-Hmstd	652,438	652,438	0	0.0	8,990	8,990	0	0.0	1.38	1.38
Apartments	229,003	229,003	0	0.0	3,865	3,865	0	0.0	1.69	1.69
Low-inc Apts	83,308	83,308	0	0.0	931	931	0	0.0	1.12	1.12
Seasn'l Rec'l	2,258,339	2,258,339	0	0.0	21,538	17,495	-4,043	-18.8	0.95	0.77
Com/Ind: Low	510,505	510,505	0	0.0	14,135	10,222	-3,913	-27.7	2.77	2.00
Com/Ind High	969,184	969,184	0	0.0	33,998	24,094	-9,904	-29.1	3.51	2.49
Publ U: Elec Gen	2,644	2,644	0	0.0	94	94	0	0.0	3.55	3.55
Publ U: Other	93,656	93,656	0	0.0	3,414	2,462	-952	-27.9	3.65	2.63
Ag HGA	27,804	27,804	0	0.0	295	295	0	0.0	1.06	1.06
Ag Hmstd Land	49,979	49,979	0	0.0	243	243	0	0.0	0.49	0.49
Ag Non-Hmstd	102,217	102,217	0	0.0	907	907	0	0.0	0.89	0.89
Misc props	20,290	20,290	0	0.0	388	371	-17	-4.4	1.91	1.83
Total	8,610,426	8,610,426	0	0.0	125,127	106,298	-18,829	-15.0	1.45	1.23

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	95,156	95,156	0	0.0	County	39.34	39.34	0.000	0.000
(-) TIF Tax Capacity	2,633	2,633	0	0.0	City/Town	44.74	44.74	0.048	0.048
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.25	19.25	10.619	10.619
(=) Taxable Tax Capacity	92,524	92,524	0	0.0	Special District	0.90	0.90	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	104.24	104.24	10.666	10.666

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	92,800	92,800	0.0	765	765	0	0.0	0.82	0.82
Res Hmstd: Avg Val	139,100	139,100	0.0	1,341	1,341	0	0.0	0.96	0.96
Res Hmstd: Hi Val	185,400	185,400	0.0	1,916	1,916	0	0.0	1.03	1.03
Res Hmstd: Ex-Hi Val	278,200	278,200	0.0	3,069	3,069	0	0.0	1.10	1.10
Apartment	300,000	300,000	0.0	4,229	4,229	0	0.0	1.41	1.41
Seas Rec: Lo Val	50,000	50,000	0.0	563	521	-41	-7.4	1.13	1.04
Seas Rec: Hi Val	150,000	150,000	0.0	1,780	1,564	-217	-12.2	1.19	1.04
Comm/Ind: Lo Val	150,000	150,000	0.0	3,655	2,505	-1,150	-31.5	2.44	1.67
Comm/Ind: Med Val	300,000	300,000	0.0	8,475	5,792	-2,683	-31.7	2.83	1.93
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,969	21,132	-9,837	-31.8	3.1	2.11

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 Homestead	6,819,731	6,819,731	0	0.0	53,962	53,962	0	0.0	0.79	0.79
Res Non-Hmstd	750,593	750,593	0	0.0	7,218	7,218	0	0.0	0.96	0.96
Apartments	21,920	21,920	0	0.0	261	261	0	0.0	1.19	1.19
Low-inc Apts	189	189	0	0.0	2	2	0	0.0	1.10	1.10
Seasn'l Rec'l	6,894,560	6,894,560	0	0.0	56,803	45,875	-10,928	-19.2	0.82	0.67
Com/Ind: Low	194,913	194,913	0	0.0	4,018	2,524	-1,494	-37.2	2.06	1.29
Com/Ind High	170,923	170,923	0	0.0	4,587	2,842	-1,745	-38.0	2.68	1.66
Publ U: Elec Gen	4,357	4,357	0	0.0	85	85	0	0.0	1.95	1.95
Publ U: Other	800,079	800,079	0	0.0	22,343	14,178	-8,165	-36.5	2.79	1.77
Ag HGA	1,038,579	1,038,579	0	0.0	9,124	9,124	0	0.0	0.88	0.88
Ag Hmstd Land	2,792,400	2,792,400	0	0.0	11,925	11,925	0	0.0	0.43	0.43
Ag Non-Hmstd	2,504,279	2,504,279	0	0.0	21,001	21,001	0	0.0	0.84	0.84
Misc props	8,662	8,662	0	0.0	99	99	-1	-0.9	1.15	1.14
Total	22,001,182	22,001,182	0	0.0	191,428	169,096	-22,332	-11.7	0.87	0.77

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	208,427	208,427	0	0.0	County	43.85	43.85	0.000	0.000
(-) TIF Tax Capacity	4	4	0	0.0	City/Town	13.40	13.40	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.10	19.10	10.356	10.356
(=) Taxable Tax Capacity	<u>208,423</u>	<u>208,423</u>	<u>0</u>	<u>0.0</u>	Special District	<u>1.17</u>	<u>1.17</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	77.52	77.52	10.356	10.356

**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	123,500	123,500	0.0	883	883	0	0.0	0.71	0.71
Res Hmstd: Avg Val	185,200	185,200	0.0	1,468	1,468	0	0.0	0.79	0.79
Res Hmstd: Hi Val	246,900	246,900	0.0	2,053	2,053	0	0.0	0.83	0.83
Res Hmstd: Ex-Hi Val	370,400	370,400	0.0	3,225	3,225	0	0.0	0.87	0.87
Apartment	300,000	300,000	0.0	3,218	3,218	0	0.0	1.07	1.07
Seas Rec: Lo Val	50,000	50,000	0.0	429	388	-41	-9.7	0.86	0.78
Seas Rec: Hi Val	150,000	150,000	0.0	1,379	1,163	-217	-15.7	0.92	0.78
Comm/Ind: Lo Val	150,000	150,000	0.0	3,049	1,900	-1,150	-37.7	2.03	1.27
Comm/Ind: Med Val	300,000	300,000	0.0	7,063	4,381	-2,683	-38.0	2.35	1.46
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,795	15,958	-9,837	-38.1	2.58	1.6

TACONITE 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 Homestead	2,801,108	2,801,108	0	0.0	23,839	23,839	0	0.0	0.85	0.85
Res Non-Hmstd	414,264	414,264	0	0.0	6,676	6,676	0	0.0	1.61	1.61
Apartments	123,216	123,216	0	0.0	2,368	2,368	0	0.0	1.92	1.92
Low-inc Apts	56,497	56,497	0	0.0	653	653	0	0.0	1.16	1.16
Seasn'l Rec'l	388,882	388,882	0	0.0	4,917	4,309	-608	-12.4	1.26	1.11
Com/Ind: Low	328,499	328,499	0	0.0	9,988	7,470	-2,518	-25.2	3.04	2.27
Com/Ind High	512,466	512,466	0	0.0	20,031	14,794	-5,237	-26.1	3.91	2.89
Publ U: Elec Gen	295,399	295,399	0	0.0	5,690	5,690	0	0.0	1.93	1.93
Publ U: Other	211,212	211,212	0	0.0	7,432	5,279	-2,153	-29.0	3.52	2.50
Ag HGA	7,832	7,832	0	0.0	77	77	0	0.0	0.98	0.98
Ag Hmstd Land	9,148	9,148	0	0.0	39	39	0	0.0	0.43	0.43
Ag Non-Hmstd	176,982	176,982	0	0.0	2,438	2,438	0	0.0	1.38	1.38
Misc props	20,455	20,455	0	0.0	657	562	-95	-14.5	3.21	2.75
Total	5,345,960	5,345,960	0	0.0	84,805	74,194	-10,611	-12.5	1.59	1.39

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	59,217	59,217	0	0.0	County	48.58	48.58	0.000	0.000
(-) TIF Tax Capacity	1,162	1,162	0	0.0	City/Town	65.69	65.69	0.176	0.176
(-) FD Contrib Tax Cap	4,586	4,586	0	0.0	School District	15.97	15.97	8.148	8.148
(=) Taxable Tax Capacity	<u>53,468</u>	<u>53,468</u>	<u>0</u>	<u>0.0</u>	Special District	<u>2.37</u>	<u>2.37</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	5,114	5,114	0	0.0	Total	132.61	132.61	8.324	8.324

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	69,200	69,200	0.0	318	318	0	0.0	0.46	0.46
Res Hmstd: Avg Val	103,800	103,800	0.0	803	803	0	0.0	0.77	0.77
Res Hmstd: Hi Val	138,300	138,300	0.0	1,331	1,331	0	0.0	0.96	0.96
Res Hmstd: Ex-Hi Val	207,600	207,600	0.0	2,390	2,390	0	0.0	1.15	1.15
Apartment	300,000	300,000	0.0	5,223	5,223	0	0.0	1.74	1.74
Seas Rec: Lo Val	50,000	50,000	0.0	705	663	-41	-5.9	1.41	1.33
Seas Rec: Hi Val	150,000	150,000	0.0	2,206	1,989	-217	-9.8	1.47	1.33
Comm/Ind: Lo Val	150,000	150,000	0.0	4,258	3,109	-1,150	-27.0	2.84	2.07
Comm/Ind: Med Val	300,000	300,000	0.0	9,895	7,212	-2,683	-27.1	3.3	2.40
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,197	26,360	-9,837	-27.2	3.62	2.64

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 Homestead	5,397,828	5,397,828	0	0.0	35,608	35,608	0	0.0	0.66	0.66
Res Non-Hmstd	539,873	539,873	0	0.0	5,146	5,146	0	0.0	0.95	0.95
Apartments	8,859	8,859	0	0.0	102	102	0	0.0	1.15	1.15
Low-inc Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasn'l Rec'l	5,624,540	5,624,540	0	0.0	51,576	42,773	-8,803	-17.1	0.92	0.76
Com/Ind: Low	93,370	93,370	0	0.0	2,121	1,406	-716	-33.7	2.27	1.51
Com/Ind High	200,029	200,029	0	0.0	6,237	4,195	-2,042	-32.7	3.12	2.10
Publ U: Elec Gen	1,579	1,579	0	0.0	30	30	0	0.0	1.93	1.93
Publ U: Other	455,766	455,766	0	0.0	13,344	8,693	-4,651	-34.9	2.93	1.91
Ag HGA	182,576	182,576	0	0.0	862	862	0	0.0	0.47	0.47
Ag Hmstd Land	368,221	368,221	0	0.0	814	814	0	0.0	0.22	0.22
Ag Non-Hmstd	2,492,059	2,492,059	0	0.0	20,804	20,804	0	0.0	0.83	0.83
Misc props	9,109	9,109	0	0.0	150	124	-26	-17.5	1.65	1.36
Total	15,373,809	15,373,809	0	0.0	136,796	120,558	-16,238	-11.9	0.89	0.78

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	153,737	153,737	0	0.0	County	50.07	50.07	0.000	0.000
(-) TIF Tax Capacity	279	279	0	0.0	City/Town	12.94	12.94	0.000	0.000
(-) FD Contrib Tax Cap	1,816	1,816	0	0.0	School District	15.93	15.93	5.131	5.131
(=) Taxable Tax Capacity	<u>151,642</u>	<u>151,642</u>	<u>0</u>	<u>0.0</u>	Special District	<u>2.48</u>	<u>2.48</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	1,290	1,290	0	0.0	Total	81.42	81.42	5.131	5.131

**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	135,200	135,200	0.0	651	651	0	0.0	0.48	0.48
Res Hmstd: Avg Val	202,700	202,700	0.0	1,285	1,285	0	0.0	0.63	0.63
Res Hmstd: Hi Val	270,300	270,300	0.0	1,919	1,919	0	0.0	0.71	0.71
Res Hmstd: Ex-Hi Val	405,500	405,500	0.0	3,189	3,189	0	0.0	0.79	0.79
Apartment	300,000	300,000	0.0	3,207	3,207	0	0.0	1.07	1.07
Seas Rec: Lo Val	50,000	50,000	0.0	449	407	-41	-9.3	0.9	0.81
Seas Rec: Hi Val	150,000	150,000	0.0	1,438	1,221	-217	-15.1	0.96	0.81
Comm/Ind: Lo Val	150,000	150,000	0.0	3,059	1,909	-1,150	-37.6	2.04	1.27
Comm/Ind: Med Val	300,000	300,000	0.0	7,111	4,429	-2,683	-37.7	2.37	1.48
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	26,024	16,187	-9,837	-37.8	2.60	1.62

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 Homestead	5,203,637	5,203,637	0	0.0	61,566	61,566	0	0.0	1.18	1.18
Res Non-Hmstd	1,041,417	1,041,417	0	0.0	15,056	15,056	0	0.0	1.45	1.45
Apartments	331,255	331,255	0	0.0	5,622	5,622	0	0.0	1.70	1.70
Low-inc Apts	64,705	64,705	0	0.0	682	682	0	0.0	1.05	1.05
Seasn'l Rec'l	137,237	137,237	0	0.0	1,708	1,528	-180	-10.5	1.24	1.11
Com/Ind: Low	232,335	232,335	0	0.0	6,403	4,622	-1,781	-27.8	2.76	1.99
Com/Ind High	951,884	951,884	0	0.0	34,800	25,071	-9,728	-28.0	3.66	2.63
Publ U: Elec Gen	7,665	7,665	0	0.0	206	206	0	0.0	2.68	2.68
Publ U: Other	167,252	167,252	0	0.0	5,955	4,247	-1,709	-28.7	3.56	2.54
Ag HGA	10,486	10,486	0	0.0	112	112	0	0.0	1.07	1.07
Ag Hmstd Land	14,686	14,686	0	0.0	69	69	0	0.0	0.47	0.47
Ag Non-Hmstd	157,085	157,085	0	0.0	1,743	1,743	0	0.0	1.11	1.11
Misc props	24,765	24,765	0	0.0	432	428	-4	-1.0	1.75	1.73
Total	8,344,408	8,344,408	0	0.0	134,354	120,952	-13,402	-10.0	1.61	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	90,739	90,739	0	0.0	County	63.50	63.50	0.000	0.000
(-) TIF Tax Capacity	1,916	1,916	0	0.0	City/Town	29.93	29.93	3.355	3.355
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.74	25.74	7.587	7.587
(=) Taxable Tax Capacity	88,824	88,824	0	0.0	Special District	4.40	4.40	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	123.57	123.57	10.942	10.942

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	115,000	0.0	1,215	1,215	0	0.0	1.06	1.06
Res Hmstd: Avg Val	172,400	172,400	0.0	2,051	2,051	0	0.0	1.19	1.19
Res Hmstd: Hi Val	229,800	229,800	0.0	2,886	2,886	0	0.0	1.26	1.26
Res Hmstd: Ex-Hi Val	344,800	344,800	0.0	4,561	4,561	0	0.0	1.32	1.32
Apartment	300,000	300,000	0.0	4,962	4,962	0	0.0	1.65	1.65
Comm/Ind: Lo Val	150,000	150,000	0.0	4,094	2,944	-1,150	-28.1	2.73	1.96
Comm/Ind: Med Val	300,000	300,000	0.0	9,498	6,816	-2,683	-28.2	3.17	2.27
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,718	24,881	-9,837	-28.3	3.47	2.49

EAST 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 Homestead	3,464,062	3,464,062	0	0.0	48,099	48,099	0	0.0	1.39	1.39
Res Non-Hmstd	562,914	562,914	0	0.0	9,840	9,840	0	0.0	1.75	1.75
Apartments	197,837	197,837	0	0.0	4,060	4,060	0	0.0	2.05	2.05
Low-inc Apts	71,300	71,300	0	0.0	901	901	0	0.0	1.26	1.26
Seasn'l Rec'l	110,467	110,467	0	0.0	1,782	1,629	-153	-8.6	1.61	1.47
Com/Ind: Low	334,010	334,010	0	0.0	10,691	8,131	-2,560	-23.9	3.20	2.43
Com/Ind High	669,018	669,018	0	0.0	28,327	21,491	-6,836	-24.1	4.23	3.21
Publ U: Elec Gen	1,255	1,255	0	0.0	41	41	0	0.0	3.24	3.24
Publ U: Other	119,300	119,300	0	0.0	5,087	3,876	-1,211	-23.8	4.26	3.25
Ag HGA	64,630	64,630	0	0.0	851	851	0	0.0	1.32	1.32
Ag Hmstd Land	91,241	91,241	0	0.0	570	570	0	0.0	0.62	0.62
Ag Non-Hmstd	78,149	78,149	0	0.0	1,149	1,149	0	0.0	1.47	1.47
Misc props	24,994	24,994	0	0.0	552	547	-5	-0.8	2.21	2.19
Total	5,789,177	5,789,177	0	0.0	111,950	101,185	-10,765	-9.6	1.93	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	61,792	61,792	0	0.0	County	69.78	69.78	0.075	0.075
(-) TIF Tax Capacity	1,908	1,908	0	0.0	City/Town	52.56	52.56	0.264	0.264
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.81	29.81	8.010	8.010
(=) Taxable Tax Capacity	<u>59,884</u>	<u>59,884</u>	<u>0</u>	<u>0.0</u>	Special District	<u>4.33</u>	<u>4.33</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	156.48	156.48	8.348	8.348

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	98,600	98,600	0.0	1,181	1,181	0	0.0	1.2	1.2
Res Hmstd: Avg Val	147,900	147,900	0.0	2,063	2,063	0	0.0	1.4	1.4
Res Hmstd: Hi Val	197,100	197,100	0.0	2,944	2,944	0	0.0	1.49	1.49
Res Hmstd: Ex-Hi Val	295,800	295,800	0.0	4,709	4,709	0	0.0	1.59	1.59
Apartment	300,000	300,000	0.0	6,118	6,118	0	0.0	2.04	2.04
Comm/Ind: Lo Val	150,000	150,000	0.0	4,796	3,646	-1,150	-24.0	3.2	2.43
Comm/Ind: Med Val	300,000	300,000	0.0	11,148	8,466	-2,683	-24.1	3.72	2.82
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,794	30,957	-9,837	-24.1	4.08	3.1

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 Homestead	4,985,946	4,985,946	0	0.0	55,795	55,795	0	0.0	1.12	1.12
Res Non-Hmstd	648,883	648,883	0	0.0	8,429	8,429	0	0.0	1.30	1.30
Apartments	4,481	4,481	0	0.0	74	74	0	0.0	1.66	1.66
Low-inc Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasn'l Rec'l	1,810,353	1,810,353	0	0.0	19,818	17,324	-2,493	-12.6	1.09	0.96
Com/Ind: Low	99,281	99,281	0	0.0	2,558	1,797	-761	-29.8	2.58	1.81
Com/Ind High	85,513	85,513	0	0.0	2,849	1,978	-871	-30.6	3.33	2.31
Publ U: Elec Gen	10,949	10,949	0	0.0	284	284	0	0.0	2.59	2.59
Publ U: Other	260,650	260,650	0	0.0	9,029	6,374	-2,656	-29.4	3.46	2.45
Ag HGA	1,003,899	1,003,899	0	0.0	10,488	10,488	0	0.0	1.04	1.04
Ag Hmstd Land	1,480,997	1,480,997	0	0.0	6,789	6,789	0	0.0	0.46	0.46
Ag Non-Hmstd	1,405,207	1,405,207	0	0.0	15,033	15,033	0	0.0	1.07	1.07
Misc props	7,407	7,407	0	0.0	116	115	-1	-0.7	1.57	1.56
Total	11,803,566	11,803,566	0	0.0	131,261	124,479	-6,782	-5.2	1.11	1.05

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	106,725	106,725	0	0.0	County	66.27	66.27	0.193	0.193
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	19.97	19.97	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.89	25.89	7.931	7.931
(=) Taxable Tax Capacity	106,725	106,725	0	0.0	Special District	1.04	1.04	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	113.17	113.17	8.124	8.124

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	118,600	118,600	0.0	1,138	1,138	0	0.0	0.96	0.96
Res Hmstd: Avg Val	177,800	177,800	0.0	1,916	1,916	0	0.0	1.08	1.08
Res Hmstd: Hi Val	237,000	237,000	0.0	2,695	2,695	0	0.0	1.14	1.14
Res Hmstd: Ex-Hi Val	355,600	355,600	0.0	4,254	4,254	0	0.0	1.2	1.2
Apartment	300,000	300,000	0.0	4,488	4,488	0	0.0	1.5	1.5
Seas Rec: Lo Val	50,000	50,000	0.0	607	566	-41	-6.8	1.21	1.13
Seas Rec: Hi Val	150,000	150,000	0.0	1,914	1,698	-217	-11.3	1.28	1.13
Comm/Ind: Lo Val	150,000	150,000	0.0	3,818	2,668	-1,150	-30.1	2.55	1.78
Comm/Ind: Med Val	300,000	300,000	0.0	8,868	6,185	-2,683	-30.3	2.96	2.06
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,434	22,597	-9,837	-30.3	3.24	2.26

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 Homestead	11,508,705	11,508,705	0	0.0	152,614	152,614	0	0.0	1.33	1.33
Res Non-Hmstd	1,472,723	1,472,723	0	0.0	23,799	23,799	0	0.0	1.62	1.62
Apartments	892,191	892,191	0	0.0	16,360	16,360	0	0.0	1.83	1.83
Low-inc Apts	181,068	181,068	0	0.0	2,066	2,066	0	0.0	1.14	1.14
Seasn'l Rec'l	105,253	105,253	0	0.0	1,682	1,544	-139	-8.2	1.60	1.47
Com/Ind: Low	712,362	712,362	0	0.0	21,200	15,740	-5,460	-25.8	2.98	2.21
Com/Ind High	3,112,089	3,112,089	0	0.0	120,526	88,742	-31,785	-26.4	3.87	2.85
Publ U: Elec Gen	614,697	614,697	0	0.0	15,460	15,460	0	0.0	2.51	2.51
Publ U: Other	485,798	485,798	0	0.0	18,150	13,195	-4,955	-27.3	3.74	2.72
Ag HGA	83,219	83,219	0	0.0	1,068	1,068	0	0.0	1.28	1.28
Ag Hmstd Land	152,828	152,828	0	0.0	895	895	0	0.0	0.59	0.59
Ag Non-Hmstd	197,493	197,493	0	0.0	2,619	2,619	0	0.0	1.33	1.33
Misc props	57,915	57,915	0	0.0	1,152	1,115	-37	-3.2	1.99	1.92
Total	19,576,341	19,576,341	0	0.0	377,591	335,215	-42,376	-11.2	1.93	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	227,505	227,505	0	0.0	County	51.63	51.63	0.000	0.000
(-) TIF Tax Capacity	8,370	8,370	0	0.0	City/Town	46.75	46.75	1.629	1.629
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.40	32.40	14.937	14.937
(=) Taxable Tax Capacity	219,135	219,135	0	0.0	Special District	2.39	2.39	0.135	0.135
FD Distrib Tax Cap	0	0	0	0.0	Total	133.17	133.17	16.700	16.700

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	111,200	111,200	0.0	1,304	1,304	0	0.0	1.17	1.17
Res Hmstd: Avg Val	166,700	166,700	0.0	2,202	2,202	0	0.0	1.32	1.32
Res Hmstd: Hi Val	222,300	222,300	0.0	3,102	3,102	0	0.0	1.4	1.4
Res Hmstd: Ex-Hi Val	333,500	333,500	0.0	4,902	4,902	0	0.0	1.47	1.47
Apartment	300,000	300,000	0.0	5,495	5,495	0	0.0	1.83	1.83
Comm/Ind: Lo Val	150,000	150,000	0.0	4,397	3,247	-1,150	-26.2	2.93	2.16
Comm/Ind: Med Val	300,000	300,000	0.0	10,175	7,492	-2,683	-26.4	3.39	2.5
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,142	27,305	-9,837	-26.5	3.71	2.73

CENTRAL MINN 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 Homestead	7,000,363	7,000,363	0	0.0	76,992	76,992	0	0.0	1.10	1.10
Res Non-Hmstd	660,495	660,495	0	0.0	8,325	8,325	0	0.0	1.26	1.26
Apartments	4,484	4,484	0	0.0	64	64	0	0.0	1.43	1.43
Low-inc Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasn'l Rec'l	1,214,939	1,214,939	0	0.0	13,596	11,665	-1,932	-14.2	1.12	0.96
Com/Ind: Low	157,214	157,214	0	0.0	3,847	2,642	-1,205	-31.3	2.45	1.68
Com/Ind High	231,418	231,418	0	0.0	7,372	5,011	-2,361	-32.0	3.19	2.17
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	255,176	255,176	0	0.0	8,160	5,566	-2,594	-31.8	3.20	2.18
Ag HGA	1,108,999	1,108,999	0	0.0	11,585	11,585	0	0.0	1.04	1.04
Ag Hmstd Land	2,733,388	2,733,388	0	0.0	13,428	13,428	0	0.0	0.49	0.49
Ag Non-Hmstd	986,187	986,187	0	0.0	9,969	9,969	0	0.0	1.01	1.01
Misc props	9,330	9,330	0	0.0	130	130	0	0.0	1.39	1.39
Total	14,361,994	14,361,994	0	0.0	153,468	145,376	-8,092	-5.3	1.07	1.01

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	129,913	129,913	0	0.0	County	52.41	52.41	0.000	0.000
(-) TIF Tax Capacity	84	84	0	0.0	City/Town	18.98	18.98	0.048	0.048
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.34	30.34	14.143	14.143
(=) Taxable Tax Capacity	129,829	129,829	0	0.0	Special District	1.32	1.32	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	103.06	103.06	14.190	14.190

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	152,200	152,200	0.0	1,542	1,542	0	0.0	1.01	1.01
Res Hmstd: Avg Val	228,100	228,100	0.0	2,502	2,502	0	0.0	1.1	1.1
Res Hmstd: Hi Val	304,100	304,100	0.0	3,464	3,464	0	0.0	1.14	1.14
Res Hmstd: Ex-Hi Val	456,300	456,300	0.0	5,350	5,350	0	0.0	1.17	1.17
Apartment	300,000	300,000	0.0	4,290	4,290	0	0.0	1.43	1.43
Seas Rec: Lo Val	50,000	50,000	0.0	557	515	-41	-7.5	1.11	1.03
Seas Rec: Hi Val	150,000	150,000	0.0	1,762	1,546	-217	-12.3	1.17	1.03
Comm/Ind: Lo Val	150,000	150,000	0.0	3,681	2,532	-1,150	-31.2	2.45	1.69
Comm/Ind: Med Val	300,000	300,000	0.0	8,519	5,836	-2,683	-31.5	2.84	1.95
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,094	21,257	-9,837	-31.6	3.11	2.13

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 Homestead	5,221,213	5,221,213	0	0.0	70,902	70,902	0	0.0	1.36	1.36
Res Non-Hmstd	670,890	670,890	0	0.0	11,842	11,842	0	0.0	1.77	1.77
Apartments	308,739	308,739	0	0.0	6,130	6,130	0	0.0	1.99	1.99
Low-inc Apts	91,610	91,610	0	0.0	1,153	1,153	0	0.0	1.26	1.26
Seasn'l Rec'l	39,968	39,968	0	0.0	717	664	-53	-7.4	1.79	1.66
Com/Ind: Low	615,274	615,274	0	0.0	19,880	15,164	-4,716	-23.7	3.23	2.46
Com/Ind High	1,130,245	1,130,245	0	0.0	45,387	33,839	-11,548	-25.4	4.02	2.99
Publ U: Elec Gen	3,272	3,272	0	0.0	124	124	0	0.0	3.78	3.78
Publ U: Other	95,211	95,211	0	0.0	4,280	3,314	-966	-22.6	4.49	3.48
Ag HGA	19,579	19,579	0	0.0	279	279	0	0.0	1.42	1.42
Ag Hmstd Land	101,344	101,344	0	0.0	916	916	0	0.0	0.90	0.90
Ag Non-Hmstd	95,116	95,116	0	0.0	1,425	1,425	0	0.0	1.50	1.50
Misc props	19,413	19,413	0	0.0	443	428	-15	-3.4	2.28	2.21
Total	8,411,874	8,411,874	0	0.0	163,479	146,181	-17,298	-10.6	1.94	1.74

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	87,865	87,865	0	0.0	County	48.01	48.01	0.193	0.193
(-) TIF Tax Capacity	2,262	2,262	0	0.0	City/Town	76.68	76.68	0.375	0.375
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.10	18.10	23.176	23.176
(=) Taxable Tax Capacity	85,603	85,603	0	0.0	Special District	1.58	1.58	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	144.37	144.37	23.744	23.744

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	65,400	0.0	722	722	0	0.0	1.10	1.10
Res Hmstd: Avg Val	98,000	98,000	0.0	1,237	1,237	0	0.0	1.26	1.26
Res Hmstd: Hi Val	130,700	130,700	0.0	1,829	1,829	0	0.0	1.4	1.4
Res Hmstd: Ex-Hi Val	196,100	196,100	0.0	3,014	3,014	0	0.0	1.54	1.54
Apartment	300,000	300,000	0.0	6,126	6,126	0	0.0	2.04	2.04
Comm/Ind: Lo Val	150,000	150,000	0.0	4,754	3,605	-1,150	-24.2	3.17	2.40
Comm/Ind: Med Val	300,000	300,000	0.0	10,975	8,292	-2,683	-24.4	3.66	2.76
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,003	30,166	-9,837	-24.6	4.00	3.02

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 Homestead	3,385,249	3,385,249	0	0.0	32,448	32,448	0	0.0	0.96	0.96
Res Non-Hmstd	448,147	448,147	0	0.0	4,761	4,761	0	0.0	1.06	1.06
Apartments	4,910	4,910	0	0.0	60	60	0	0.0	1.21	1.21
Low-inc Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasn'l Rec'l	850,594	850,594	0	0.0	8,797	7,478	-1,319	-15.0	1.03	0.88
Com/Ind: Low	135,786	135,786	0	0.0	2,985	1,945	-1,041	-34.9	2.20	1.43
Com/Ind High	252,723	252,723	0	0.0	7,041	4,458	-2,582	-36.7	2.79	1.76
Publ U: Elec Gen	10,166	10,166	0	0.0	138	138	0	0.0	1.36	1.36
Publ U: Other	506,504	506,504	0	0.0	13,548	8,391	-5,157	-38.1	2.67	1.66
Ag HGA	1,590,368	1,590,368	0	0.0	13,413	13,413	0	0.0	0.84	0.84
Ag Hmstd Land	17,930,045	17,930,045	0	0.0	74,567	74,567	0	0.0	0.42	0.42
Ag Non-Hmstd	9,650,561	9,650,561	0	0.0	65,581	65,581	0	0.0	0.68	0.68
Misc props	3,185	3,185	0	0.0	45	45	0	0.0	1.41	1.41
Total	34,768,237	34,768,237	0	0.0	223,384	213,285	-10,099	-4.5	0.64	0.61

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	285,137	285,137	0	0.0	County	45.63	45.63	0.127	0.127
(-) TIF Tax Capacity	68	68	0	0.0	City/Town	10.10	10.10	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.07	14.07	24.073	24.073
(=) Taxable Tax Capacity	285,069	285,069	0	0.0	Special District	1.07	1.07	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	70.86	70.86	24.200	24.200

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	115,700	115,700	0.0	910	910	0	0.0	0.79	0.79
Res Hmstd: Avg Val	173,500	173,500	0.0	1,496	1,496	0	0.0	0.86	0.86
Res Hmstd: Hi Val	231,200	231,200	0.0	2,081	2,081	0	0.0	0.90	0.90
Res Hmstd: Ex-Hi Val	346,900	346,900	0.0	3,255	3,255	0	0.0	0.94	0.94
Apartment	300,000	300,000	0.0	3,383	3,383	0	0.0	1.13	1.13
Comm/Ind: Lo Val	150,000	150,000	0.0	3,107	1,957	-1,150	-37.0	2.07	1.30
Comm/Ind: Med Val	300,000	300,000	0.0	7,129	4,446	-2,683	-37.6	2.38	1.48
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,898	16,061	-9,837	-38.0	2.59	1.61

SOUTH 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 Homestead	5,695,188	5,695,188	0	0.0	71,085	71,085	0	0.0	1.25	1.25
Res Non-Hmstd	826,645	826,645	0	0.0	12,846	12,846	0	0.0	1.55	1.55
Apartments	448,867	448,867	0	0.0	7,460	7,460	0	0.0	1.66	1.66
Low-inc Apts	85,270	85,270	0	0.0	897	897	0	0.0	1.05	1.05
Seasn'l Rec'l	55,641	55,641	0	0.0	711	627	-84	-11.8	1.28	1.13
Com/Ind: Low	482,046	482,046	0	0.0	14,286	10,591	-3,695	-25.9	2.96	2.20
Com/Ind High	1,310,211	1,310,211	0	0.0	47,374	33,984	-13,390	-28.3	3.62	2.59
Publ U: Elec Gen	14,089	14,089	0	0.0	342	342	0	0.0	2.43	2.43
Publ U: Other	100,723	100,723	0	0.0	3,859	2,831	-1,027	-26.6	3.83	2.81
Ag HGA	12,768	12,768	0	0.0	180	180	0	0.0	1.41	1.41
Ag Hmstd Land	48,828	48,828	0	0.0	420	420	0	0.0	0.86	0.86
Ag Non-Hmstd	81,504	81,504	0	0.0	1,080	1,080	0	0.0	1.33	1.33
Misc props	24,899	24,899	0	0.0	460	449	-11	-2.4	1.85	1.80
Total	9,186,679	9,186,679	0	0.0	161,001	142,793	-18,208	-11.3	1.75	1.55

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	99,242	99,242	0	0.0	County	46.31	46.31	0.000	0.000
(-) TIF Tax Capacity	2,982	2,982	0	0.0	City/Town	61.89	61.89	0.335	0.335
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.61	19.61	17.089	17.089
(=) Taxable Tax Capacity	96,261	96,261	0	0.0	Special District	0.41	0.41	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	128.21	128.21	17.424	17.424

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	83,400	83,400	0.0	833	833	0	0.0	1	1
Res Hmstd: Avg Val	125,000	125,000	0.0	1,487	1,487	0	0.0	1.19	1.19
Res Hmstd: Hi Val	166,600	166,600	0.0	2,141	2,141	0	0.0	1.29	1.29
Res Hmstd: Ex-Hi Val	250,000	250,000	0.0	3,452	3,452	0	0.0	1.38	1.38
Apartment	300,000	300,000	0.0	5,331	5,331	0	0.0	1.78	1.78
Comm/Ind: Lo Val	150,000	150,000	0.0	4,296	3,146	-1,150	-26.8	2.86	2.1
Comm/Ind: Med Val	300,000	300,000	0.0	9,937	7,254	-2,683	-27.0	3.31	2.42
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,260	26,424	-9,837	-27.1	3.63	2.64

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 Homestead	2,736,721	2,736,721	0	0.0	25,030	25,030	0	0.0	0.91	0.91
Res Non-Hmstd	382,568	382,568	0	0.0	3,836	3,836	0	0.0	1.00	1.00
Apartments	5,709	5,709	0	0.0	68	68	0	0.0	1.19	1.19
Low-inc Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasn'l Rec'l	273,006	273,006	0	0.0	2,267	1,848	-419	-18.5	0.83	0.68
Com/Ind: Low	79,203	79,203	0	0.0	1,685	1,078	-607	-36.0	2.13	1.36
Com/Ind High	165,926	165,926	0	0.0	4,508	2,812	-1,695	-37.6	2.72	1.69
Publ U: Elec Gen	23,371	23,371	0	0.0	336	336	0	0.0	1.44	1.44
Publ U: Other	268,971	268,971	0	0.0	7,437	4,697	-2,740	-36.8	2.76	1.75
Ag HGA	1,115,958	1,115,958	0	0.0	9,961	9,961	0	0.0	0.89	0.89
Ag Hmstd Land	9,160,634	9,160,634	0	0.0	41,340	41,340	0	0.0	0.45	0.45
Ag Non-Hmstd	4,379,622	4,379,622	0	0.0	31,977	31,977	0	0.0	0.73	0.73
Misc props	1,224	1,224	0	0.0	14	14	0	0.0	1.16	1.16
Total	18,592,912	18,592,912	0	0.0	128,458	122,997	-5,461	-4.3	0.69	0.66

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	152,743	152,743	0	0.0	County	47.55	47.55	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	11.02	11.02	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.34	16.34	21.325	21.325
(=) Taxable Tax Capacity	152,743	152,743	0	0.0	Special District	0.35	0.35	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	75.27	75.27	21.325	21.325

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	132,500	132,500	0.0	1,089	1,089	0	0.0	0.82	0.82
Res Hmstd: Avg Val	198,700	198,700	0.0	1,774	1,774	0	0.0	0.89	0.89
Res Hmstd: Hi Val	264,900	264,900	0.0	2,458	2,458	0	0.0	0.93	0.93
Res Hmstd: Ex-Hi Val	397,400	397,400	0.0	3,827	3,827	0	0.0	0.96	0.96
Apartment	300,000	300,000	0.0	3,462	3,462	0	0.0	1.15	1.15
Comm/Ind: Lo Val	150,000	150,000	0.0	3,163	2,013	-1,150	-36.3	2.11	1.34
Comm/Ind: Med Val	300,000	300,000	0.0	7,274	4,591	-2,683	-36.9	2.42	1.53
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	26,458	16,621	-9,837	-37.2	2.65	1.66

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 Homestead	7,423,783	7,423,783	0	0.0	92,339	92,339	0	0.0	1.24	1.24
Res Non-Hmstd	1,206,222	1,206,222	0	0.0	17,508	17,508	0	0.0	1.45	1.45
Apartments	408,272	408,272	0	0.0	7,087	7,087	0	0.0	1.74	1.74
Low-inc Apts	94,149	94,149	0	0.0	1,010	1,010	0	0.0	1.07	1.07
Seasn'l Rec'l	11,081	11,081	0	0.0	179	177	-3	-1.5	1.62	1.59
Com/Ind: Low	333,816	333,816	0	0.0	9,430	6,871	-2,559	-27.1	2.82	2.06
Com/Ind High	1,855,686	1,855,686	0	0.0	68,838	49,931	-18,906	-27.5	3.71	2.69
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	76,892	76,892	0	0.0	2,742	1,958	-784	-28.6	3.57	2.55
Ag HGA	349,720	349,720	0	0.0	3,832	3,832	0	0.0	1.10	1.10
Ag Hmstd Land	807,416	807,416	0	0.0	4,413	4,413	0	0.0	0.55	0.55
Ag Non-Hmstd	374,674	374,674	0	0.0	4,039	4,039	0	0.0	1.08	1.08
Misc props	29,251	29,251	0	0.0	514	510	-4	-0.8	1.76	1.74
Total	12,970,961	12,970,961	0	0.0	211,930	189,675	-22,256	-10.5	1.63	1.46

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	140,704	140,704	0	0.0	County	57.92	57.92	0.000	0.000
(-) TIF Tax Capacity	2,053	2,053	0	0.0	City/Town	42.34	42.34	0.123	0.123
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.38	24.38	12.291	12.291
(=) Taxable Tax Capacity	138,651	138,651	0	0.0	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	124.64	124.64	12.414	12.414

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	126,400	126,400	0.0	1,410	1,410	0	0.0	1.12	1.12
Res Hmstd: Avg Val	189,500	189,500	0.0	2,346	2,346	0	0.0	1.24	1.24
Res Hmstd: Hi Val	252,600	252,600	0.0	3,281	3,281	0	0.0	1.3	1.3
Res Hmstd: Ex-Hi Val	378,900	378,900	0.0	5,154	5,154	0	0.0	1.36	1.36
Apartment	300,000	300,000	0.0	5,046	5,046	0	0.0	1.68	1.68
Comm/Ind: Lo Val	150,000	150,000	0.0	4,140	2,991	-1,150	-27.8	2.76	1.99
Comm/Ind: Med Val	300,000	300,000	0.0	9,599	6,916	-2,683	-27.9	3.2	2.31
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,071	25,234	-9,837	-28.0	3.51	2.52

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 Homestead	9,536,684	9,536,684	0	0.0	123,837	123,837	0	0.0	1.30	1.30
Res Non-Hmstd	1,308,228	1,308,228	0	0.0	20,986	20,986	0	0.0	1.60	1.60
Apartments	503,486	503,486	0	0.0	9,006	9,006	0	0.0	1.79	1.79
Low-inc Apts	136,946	136,946	0	0.0	1,583	1,583	0	0.0	1.16	1.16
Seasn'l Rec'l	94,302	94,302	0	0.0	1,420	1,291	-129	-9.1	1.51	1.37
Com/Ind: Low	766,365	766,365	0	0.0	22,838	16,964	-5,874	-25.7	2.98	2.21
Com/Ind High	1,661,447	1,661,447	0	0.0	62,960	45,980	-16,980	-27.0	3.79	2.77
Publ U: Elec Gen	345,902	345,902	0	0.0	9,628	9,628	0	0.0	2.78	2.78
Publ U: Other	266,993	266,993	0	0.0	10,221	7,501	-2,720	-26.6	3.83	2.81
Ag HGA	37,072	37,072	0	0.0	461	461	0	0.0	1.24	1.24
Ag Hmstd Land	111,275	111,275	0	0.0	734	734	0	0.0	0.66	0.66
Ag Non-Hmstd	113,046	113,046	0	0.0	1,412	1,412	0	0.0	1.25	1.25
Misc props	42,400	42,400	0	0.0	845	810	-35	-4.1	1.99	1.91
Total	14,924,146	14,924,146	0	0.0	265,932	240,194	-25,738	-9.7	1.78	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	160,713	160,713	0	0.0	County	47.54	47.54	0.000	0.000
(-) TIF Tax Capacity	5,145	5,145	0	0.0	City/Town	57.07	57.07	0.205	0.205
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.37	23.37	21.140	21.140
(=) Taxable Tax Capacity	155,568	155,568	0	0.0	Special District	2.00	2.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	129.98	129.98	21.345	21.345

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	91,900	0.0	1,014	1,014	0	0.0	1.10	1.10
Res Hmstd: Avg Val	137,800	137,800	0.0	1,762	1,762	0	0.0	1.28	1.28
Res Hmstd: Hi Val	183,700	183,700	0.0	2,511	2,511	0	0.0	1.37	1.37
Res Hmstd: Ex-Hi Val	275,700	275,700	0.0	4,010	4,010	0	0.0	1.45	1.45
Apartment	300,000	300,000	0.0	5,515	5,515	0	0.0	1.84	1.84
Comm/Ind: Lo Val	150,000	150,000	0.0	4,394	3,245	-1,150	-26.2	2.93	2.16
Comm/Ind: Med Val	300,000	300,000	0.0	10,147	7,464	-2,683	-26.4	3.38	2.49
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,992	27,156	-9,837	-26.6	3.7	2.72

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 Homestead	4,484,156	4,484,156	0	0.0	44,471	44,471	0	0.0	0.99	0.99
Res Non-Hmstd	662,081	662,081	0	0.0	7,187	7,187	0	0.0	1.09	1.09
Apartments	3,407	3,407	0	0.0	46	46	0	0.0	1.35	1.35
Low-inc Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasn'l Rec'l	228,496	228,496	0	0.0	2,209	1,902	-307	-13.9	0.97	0.83
Com/Ind: Low	105,809	105,809	0	0.0	2,436	1,625	-811	-33.3	2.30	1.54
Com/Ind High	118,163	118,163	0	0.0	3,488	2,281	-1,208	-34.6	2.95	1.93
Publ U: Elec Gen	28	28	0	0.0	1	1	0	0.0	2.46	2.46
Publ U: Other	349,813	349,813	0	0.0	10,422	6,857	-3,565	-34.2	2.98	1.96
Ag HGA	1,744,954	1,744,954	0	0.0	16,433	16,433	0	0.0	0.94	0.94
Ag Hmstd Land	8,827,011	8,827,011	0	0.0	42,984	42,984	0	0.0	0.49	0.49
Ag Non-Hmstd	3,712,335	3,712,335	0	0.0	31,916	31,916	0	0.0	0.86	0.86
Misc props	5,847	5,847	0	0.0	77	77	0	0.0	1.32	1.32
Total	20,242,101	20,242,101	0	0.0	161,670	155,780	-5,890	-3.6	0.80	0.77

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	165,502	165,502	0	0.0	County	49.75	49.75	0.000	0.000
(-) TIF Tax Capacity	7	7	0	0.0	City/Town	14.70	14.70	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.87	21.87	19.985	19.985
(=) Taxable Tax Capacity	<u>165,495</u>	<u>165,495</u>	<u>0</u>	<u>0.0</u>	Special District	<u>0.65</u>	<u>0.65</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	86.97	86.97	19.985	19.985

**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	136,000	136,000	0.0	1,237	1,237	0	0.0	0.91	0.91
Res Hmstd: Avg Val	203,900	203,900	0.0	2,017	2,017	0	0.0	0.99	0.99
Res Hmstd: Hi Val	271,900	271,900	0.0	2,797	2,797	0	0.0	1.03	1.03
Res Hmstd: Ex-Hi Val	407,900	407,900	0.0	4,358	4,358	0	0.0	1.07	1.07
Apartment	300,000	300,000	0.0	3,861	3,861	0	0.0	1.29	1.29
Comm/Ind: Lo Val	150,000	150,000	0.0	3,406	2,257	-1,150	-33.8	2.27	1.50
Comm/Ind: Med Val	300,000	300,000	0.0	7,848	5,165	-2,683	-34.2	2.62	1.72
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	28,577	18,740	-9,837	-34.4	2.86	1.87

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 Homestead	18,382,459	18,382,459	0	0.0	234,424	234,424	0	0.0	1.28	1.28
Res Non-Hmstd	1,938,546	1,938,546	0	0.0	28,347	28,347	0	0.0	1.46	1.46
Apartments	733,834	733,834	0	0.0	12,961	12,961	0	0.0	1.77	1.77
Low-inc Apts	145,233	145,233	0	0.0	1,585	1,585	0	0.0	1.09	1.09
Seasn'l Rec'l	46,511	46,511	0	0.0	615	571	-45	-7.2	1.32	1.23
Com/Ind: Low	480,561	480,561	0	0.0	14,036	10,353	-3,684	-26.2	2.92	2.15
Com/Ind High	3,510,175	3,510,175	0	0.0	133,933	98,059	-35,874	-26.8	3.82	2.79
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	264,406	264,406	0	0.0	9,974	7,274	-2,700	-27.1	3.77	2.75
Ag HGA	99,201	99,201	0	0.0	1,160	1,160	0	0.0	1.17	1.17
Ag Hmstd Land	108,914	108,914	0	0.0	510	510	0	0.0	0.47	0.47
Ag Non-Hmstd	125,187	125,187	0	0.0	1,430	1,430	0	0.0	1.14	1.14
Misc props	143,466	143,466	0	0.0	2,555	2,546	-9	-0.3	1.78	1.77
Total	25,978,493	25,978,493	0	0.0	441,529	399,219	-42,310	-9.6	1.70	1.54

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	283,326	283,326	0	0.0	County	41.41	41.41	0.000	0.000
(-) TIF Tax Capacity	12,967	12,967	0	0.0	City/Town	41.54	41.54	0.377	0.377
(-) FD Contrib Tax Cap	32,405	32,405	0	0.0	School District	28.98	28.98	21.990	21.990
(=) Taxable Tax Capacity	<u>237,954</u>	<u>237,954</u>	<u>0</u>	<u>0.0</u>	Special District	<u>5.93</u>	<u>5.93</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	53,033	53,033	0	0.0	Total	117.86	117.86	22.367	22.367

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	133,200	133,200	0.0	1,570	1,570	0	0.0	1.18	1.18
Res Hmstd: Avg Val	199,700	199,700	0.0	2,573	2,573	0	0.0	1.29	1.29
Res Hmstd: Hi Val	266,100	266,100	0.0	3,575	3,575	0	0.0	1.34	1.34
Res Hmstd: Ex-Hi Val	399,300	399,300	0.0	5,584	5,584	0	0.0	1.4	1.4
Apartment	300,000	300,000	0.0	5,091	5,091	0	0.0	1.7	1.7
Comm/Ind: Lo Val	150,000	150,000	0.0	4,137	2,987	-1,150	-27.8	2.76	1.99
Comm/Ind: Med Val	300,000	300,000	0.0	9,542	6,859	-2,683	-28.1	3.18	2.29
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,762	24,925	-9,837	-28.3	3.48	2.49

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 Homestead	18,003,284	18,003,284	0	0.0	208,522	208,522	0	0.0	1.16	1.16
Res Non-Hmstd	2,106,949	2,106,949	0	0.0	26,452	26,452	0	0.0	1.26	1.26
Apartments	570,687	570,687	0	0.0	8,875	8,875	0	0.0	1.56	1.56
Low-inc Apts	125,359	125,359	0	0.0	1,170	1,170	0	0.0	0.93	0.93
Seasn'l Rec'l	145,808	145,808	0	0.0	1,646	1,430	-216	-13.1	1.13	0.98
Com/Ind: Low	299,925	299,925	0	0.0	8,209	5,910	-2,299	-28.0	2.74	1.97
Com/Ind High	2,629,211	2,629,211	0	0.0	94,726	67,856	-26,870	-28.4	3.60	2.58
Publ U: Elec Gen	158,090	158,090	0	0.0	4,112	4,112	0	0.0	2.60	2.60
Publ U: Other	250,048	250,048	0	0.0	9,011	6,458	-2,553	-28.3	3.60	2.58
Ag HGA	136,649	136,649	0	0.0	1,372	1,372	0	0.0	1.00	1.00
Ag Hmstd Land	203,269	203,269	0	0.0	773	773	0	0.0	0.38	0.38
Ag Non-Hmstd	387,697	387,697	0	0.0	3,665	3,665	0	0.0	0.95	0.95
Misc props	37,087	37,087	0	0.0	533	518	-15	-2.9	1.44	1.40
Total	25,054,065	25,054,065	0	0.0	369,066	337,112	-31,954	-8.7	1.47	1.35

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	274,209	274,209	0	0.0	County	31.61	31.61	0.180	0.180
(-) TIF Tax Capacity	5,475	5,475	0	0.0	City/Town	35.54	35.54	0.688	0.688
(-) FD Contrib Tax Cap	24,758	24,758	0	0.0	School District	29.12	29.12	18.373	18.373
(=) Taxable Tax Capacity	<u>243,976</u>	<u>243,976</u>	<u>0</u>	<u>0.0</u>	Special District	<u>5.96</u>	<u>5.96</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	30,304	30,304	0	0.0	Total	102.23	102.23	19.242	19.242

**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	174,000	174,000	0.0	1,893	1,893	0	0.0	1.09	1.09
Res Hmstd: Avg Val	260,900	260,900	0.0	3,029	3,029	0	0.0	1.16	1.16
Res Hmstd: Hi Val	347,800	347,800	0.0	4,164	4,164	0	0.0	1.2	1.2
Res Hmstd: Ex-Hi Val	521,800	521,800	0.0	6,394	6,394	0	0.0	1.23	1.23
Apartment	300,000	300,000	0.0	4,411	4,411	0	0.0	1.47	1.47
Comm/Ind: Lo Val	150,000	150,000	0.0	3,739	2,589	-1,150	-30.8	2.49	1.73
Comm/Ind: Med Val	300,000	300,000	0.0	8,627	5,945	-2,683	-31.1	2.88	1.98
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,441	21,604	-9,837	-31.3	3.14	2.16

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 Homestead	25,427,031	25,427,031	0	0.0	312,121	312,121	0	0.0	1.23	1.23
Res Non-Hmstd	2,240,659	2,240,659	0	0.0	30,684	30,684	0	0.0	1.37	1.37
Apartments	1,615,498	1,615,498	0	0.0	25,445	25,445	0	0.0	1.58	1.58
Low-inc Apts	123,463	123,463	0	0.0	1,267	1,267	0	0.0	1.03	1.03
Seasn'l Rec'l	25,964	25,964	0	0.0	346	338	-9	-2.5	1.33	1.30
Com/Ind: Low	521,610	521,610	0	0.0	14,702	10,704	-3,998	-27.2	2.82	2.05
Com/Ind High	5,452,145	5,452,145	0	0.0	198,348	142,630	-55,718	-28.1	3.64	2.62
Publ U: Elec Gen	81,748	81,748	0	0.0	2,164	2,164	0	0.0	2.65	2.65
Publ U: Other	539,483	539,483	0	0.0	19,729	14,218	-5,511	-27.9	3.66	2.64
Ag HGA	194,867	194,867	0	0.0	2,057	2,057	0	0.0	1.06	1.06
Ag Hmstd Land	665,911	665,911	0	0.0	3,328	3,328	0	0.0	0.50	0.50
Ag Non-Hmstd	327,503	327,503	0	0.0	3,218	3,218	0	0.0	0.98	0.98
Misc props	134,707	134,707	0	0.0	2,295	2,281	-14	-0.6	1.70	1.69
Total	37,350,592	37,350,592	0	0.0	615,704	550,454	-65,250	-10.6	1.65	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	419,899	419,899	0	0.0	County	31.30	31.30	0.551	0.551
(-) TIF Tax Capacity	13,137	13,137	0	0.0	City/Town	42.07	42.07	0.997	0.997
(-) FD Contrib Tax Cap	50,081	50,081	0	0.0	School District	28.81	28.81	21.138	21.138
(=) Taxable Tax Capacity	<u>356,681</u>	<u>356,681</u>	<u>0</u>	<u>0.0</u>	Special District	<u>5.14</u>	<u>5.14</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	54,368	54,368	0	0.0	Total	107.32	107.32	22.687	22.687

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	152,200	152,200	0.0	1,726	1,726	0	0.0	1.13	1.13
Res Hmstd: Avg Val	228,200	228,200	0.0	2,788	2,788	0	0.0	1.22	1.22
Res Hmstd: Hi Val	304,100	304,100	0.0	3,848	3,848	0	0.0	1.27	1.27
Res Hmstd: Ex-Hi Val	456,300	456,300	0.0	5,932	5,932	0	0.0	1.30	1.30
Apartment	300,000	300,000	0.0	4,705	4,705	0	0.0	1.57	1.57
Comm/Ind: Lo Val	150,000	150,000	0.0	3,905	2,755	-1,150	-29.4	2.60	1.84
Comm/Ind: Med Val	300,000	300,000	0.0	8,998	6,315	-2,683	-29.8	3	2.10
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,765	22,928	-9,837	-30.0	3.28	2.29

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 Homestead	16,492,995	16,492,995	0	0.0	214,314	214,314	0	0.0	1.30	1.30
Res Non-Hmstd	2,079,046	2,079,046	0	0.0	29,758	29,758	0	0.0	1.43	1.43
Apartments	398,696	398,696	0	0.0	6,762	6,762	0	0.0	1.70	1.70
Low-inc Apts	101,554	101,554	0	0.0	1,089	1,089	0	0.0	1.07	1.07
Seasn'l Rec'l	78,924	78,924	0	0.0	1,063	960	-102	-9.6	1.35	1.22
Com/Ind: Low	380,034	380,034	0	0.0	11,002	8,089	-2,913	-26.5	2.90	2.13
Com/Ind High	2,316,501	2,316,501	0	0.0	87,465	63,839	-23,626	-27.0	3.78	2.76
Publ U: Elec Gen	18,308	18,308	0	0.0	464	464	0	0.0	2.53	2.53
Publ U: Other	216,179	216,179	0	0.0	7,898	5,689	-2,209	-28.0	3.65	2.63
Ag HGA	339,671	339,671	0	0.0	3,466	3,466	0	0.0	1.02	1.02
Ag Hmstd Land	958,795	958,795	0	0.0	4,573	4,573	0	0.0	0.48	0.48
Ag Non-Hmstd	459,805	459,805	0	0.0	4,757	4,757	0	0.0	1.03	1.03
Misc props	24,250	24,250	0	0.0	415	410	-5	-1.1	1.71	1.69
Total	23,864,758	23,864,758	0	0.0	373,024	344,170	-28,854	-7.7	1.56	1.44

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	255,844	255,844	0	0.0	County	40.65	40.65	0.000	0.000
(-) TIF Tax Capacity	6,762	6,762	0	0.0	City/Town	34.16	34.16	0.961	0.961
(-) FD Contrib Tax Cap	22,062	22,062	0	0.0	School District	35.04	35.04	18.369	18.369
(=) Taxable Tax Capacity	227,021	227,021	0	0.0	Special District	5.55	5.55	0.000	0.000
FD Distrib Tax Cap	26,032	26,032	0	0.0	Total	115.41	115.41	19.330	19.330

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	180,200	180,200	0.0	2,185	2,185	0	0.0	1.21	1.21
Res Hmstd: Avg Val	270,200	270,200	0.0	3,491	3,491	0	0.0	1.29	1.29
Res Hmstd: Hi Val	360,200	360,200	0.0	4,798	4,798	0	0.0	1.33	1.33
Res Hmstd: Ex-Hi Val	540,500	540,500	0.0	7,399	7,399	0	0.0	1.37	1.37
Apartment	300,000	300,000	0.0	4,908	4,908	0	0.0	1.64	1.64
Comm/Ind: Lo Val	150,000	150,000	0.0	4,036	2,887	-1,150	-28.5	2.69	1.92
Comm/Ind: Med Val	300,000	300,000	0.0	9,322	6,639	-2,683	-28.8	3.11	2.21
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,986	24,149	-9,837	-28.9	3.4	2.41

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 Homestead	16,062,032	16,062,032	0	0.0	234,923	234,923	0	0.0	1.46	1.46
Res Non-Hmstd	1,539,895	1,539,895	0	0.0	25,743	25,743	0	0.0	1.67	1.67
Apartments	953,146	953,146	0	0.0	19,527	19,527	0	0.0	2.05	2.05
Low-inc Apts	124,782	124,782	0	0.0	1,567	1,567	0	0.0	1.26	1.26
Seasn'l Rec'l	7,518	7,518	0	0.0	139	137	-3	-2.1	1.85	1.82
Com/Ind: Low	339,970	339,970	0	0.0	10,560	7,954	-2,606	-24.7	3.11	2.34
Com/Ind High	3,945,443	3,945,443	0	0.0	159,350	119,027	-40,322	-25.3	4.04	3.02
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	234,038	234,038	0	0.0	9,328	6,943	-2,385	-25.6	3.99	2.97
Ag HGA	63,046	63,046	0	0.0	861	861	0	0.0	1.37	1.37
Ag Hmstd Land	118,056	118,056	0	0.0	707	707	0	0.0	0.60	0.60
Ag Non-Hmstd	229,110	229,110	0	0.0	3,041	3,041	0	0.0	1.33	1.33
Misc props	24,518	24,518	0	0.0	521	517	-4	-0.7	2.12	2.11
Total	23,641,554	23,641,554	0	0.0	466,267	420,947	-45,320	-9.7	1.97	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	267,104	267,104	0	0.0	County	48.11	48.11	0.000	0.000
(-) TIF Tax Capacity	10,207	10,207	0	0.0	City/Town	47.21	47.21	1.080	1.080
(-) FD Contrib Tax Cap	35,380	35,380	0	0.0	School District	28.88	28.88	24.171	24.171
(=) Taxable Tax Capacity	<u>221,517</u>	<u>221,517</u>	<u>0</u>	<u>0.0</u>	Special District	<u>10.29</u>	<u>10.29</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	45,091	45,091	0	0.0	Total	134.50	134.50	25.250	25.250

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	139,100	139,100	0.0	1,890	1,890	0	0.0	1.36	1.36
Res Hmstd: Avg Val	208,600	208,600	0.0	3,084	3,084	0	0.0	1.48	1.48
Res Hmstd: Hi Val	278,000	278,000	0.0	4,277	4,277	0	0.0	1.54	1.54
Res Hmstd: Ex-Hi Val	417,100	417,100	0.0	6,663	6,663	0	0.0	1.6	1.6
Apartment	300,000	300,000	0.0	5,801	5,801	0	0.0	1.93	1.93
Comm/Ind: Lo Val	150,000	150,000	0.0	4,555	3,405	-1,150	-25.2	3.04	2.27
Comm/Ind: Med Val	300,000	300,000	0.0	10,501	7,819	-2,683	-25.5	3.50	2.61
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,252	28,416	-9,837	-25.7	3.83	2.84

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 Homestead	19,519,889	19,519,889	0	0.0	274,519	274,519	0	0.0	1.41	1.41
Res Non-Hmstd	2,125,824	2,125,824	0	0.0	32,349	32,349	0	0.0	1.52	1.52
Apartments	2,008,098	2,008,098	0	0.0	36,437	36,437	0	0.0	1.81	1.81
Low-inc Apts	160,867	160,867	0	0.0	1,801	1,801	0	0.0	1.12	1.12
Seasn'l Rec'l	3,362	3,362	0	0.0	46	40	-5	-12.0	1.36	1.19
Com/Ind: Low	382,812	382,812	0	0.0	11,437	8,503	-2,934	-25.7	2.99	2.22
Com/Ind High	7,376,500	7,376,500	0	0.0	286,324	210,944	-75,380	-26.3	3.88	2.86
Publ U: Elec Gen	198	198	0	0.0	6	6	0	0.0	3.08	3.08
Publ U: Other	173,790	173,790	0	0.0	6,767	4,996	-1,771	-26.2	3.89	2.87
Ag HGA	161	161	0	0.0	2	2	0	0.0	1.27	1.27
Ag Hmstd Land	6,407	6,407	0	0.0	105	105	0	0.0	1.64	1.64
Ag Non-Hmstd	214	214	0	0.0	3	3	0	0.0	1.26	1.26
Misc props	7,647	7,647	0	0.0	161	155	-6	-3.8	2.10	2.02
Total	31,765,768	31,765,768	0	0.0	649,958	569,861	-80,096	-12.3	2.05	1.79

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	392,851	392,851	0	0.0	County	48.11	48.11	0.000	0.000
(-) TIF Tax Capacity	27,198	27,198	0	0.0	City/Town	40.91	40.91	0.193	0.193
(-) FD Contrib Tax Cap	59,477	59,477	0	0.0	School District	26.14	26.14	18.934	18.934
(=) Taxable Tax Capacity	<u>306,177</u>	<u>306,177</u>	<u>0</u>	<u>0.0</u>	Special District	<u>11.89</u>	<u>11.89</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	27,449	27,449	0	0.0	Total	127.05	127.05	19.126	19.126

**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	179,500	179,500	0.0	2,356	2,356	0	0.0	1.31	1.31
Res Hmstd: Avg Val	269,200	269,200	0.0	3,770	3,770	0	0.0	1.40	1.40
Res Hmstd: Hi Val	358,800	358,800	0.0	5,182	5,182	0	0.0	1.44	1.44
Res Hmstd: Ex-Hi Val	538,300	538,300	0.0	7,990	7,990	0	0.0	1.48	1.48
Apartment	300,000	300,000	0.0	5,338	5,338	0	0.0	1.78	1.78
Comm/Ind: Lo Val	150,000	150,000	0.0	4,295	3,146	-1,150	-26.8	2.86	2.1
Comm/Ind: Med Val	300,000	300,000	0.0	9,927	7,244	-2,683	-27.0	3.31	2.41
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,207	26,370	-9,837	-27.2	3.62	2.64

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 Homestead	26,191,361	26,191,361	0	0.0	350,447	350,447	0	0.0	1.34	1.34
Res Non-Hmstd	3,913,271	3,913,271	0	0.0	55,099	55,099	0	0.0	1.41	1.41
Apartments	1,497,854	1,497,854	0	0.0	25,250	25,250	0	0.0	1.69	1.69
Low-inc Apts	111,317	111,317	0	0.0	1,156	1,156	0	0.0	1.04	1.04
Seasn'l Rec'l	131,893	131,893	0	0.0	1,799	1,594	-205	-11.4	1.36	1.21
Com/Ind: Low	360,983	360,983	0	0.0	10,329	7,562	-2,767	-26.8	2.86	2.09
Com/Ind High	5,933,280	5,933,280	0	0.0	223,406	162,768	-60,638	-27.1	3.77	2.74
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	217,138	217,138	0	0.0	8,086	5,873	-2,213	-27.4	3.72	2.70
Ag HGA	63,950	63,950	0	0.0	796	796	0	0.0	1.25	1.25
Ag Hmstd Land	131,640	131,640	0	0.0	1,001	1,001	0	0.0	0.76	0.76
Ag Non-Hmstd	176,365	176,365	0	0.0	1,904	1,904	0	0.0	1.08	1.08
Misc props	19,225	19,225	0	0.0	367	365	-3	-0.7	1.91	1.90
Total	38,748,277	38,748,277	0	0.0	679,639	613,814	-65,825	-9.7	1.75	1.58

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	459,747	459,747	0	0.0	County	48.11	48.11	0.000	0.000
(-) TIF Tax Capacity	8,128	8,128	0	0.0	City/Town	29.82	29.82	0.953	0.953
(-) FD Contrib Tax Cap	50,447	50,447	0	0.0	School District	25.60	25.60	18.145	18.145
(=) Taxable Tax Capacity	<u>401,172</u>	<u>401,172</u>	<u>0</u>	<u>0.0</u>	Special District	<u>11.00</u>	<u>11.00</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	20,467	20,467	0	0.0	Total	114.54	114.54	19.098	19.098

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	246,400	246,400	0.0	3,120	3,120	0	0.0	1.27	1.27
Res Hmstd: Avg Val	369,400	369,400	0.0	4,891	4,891	0	0.0	1.32	1.32
Res Hmstd: Hi Val	492,500	492,500	0.0	6,582	6,582	0	0.0	1.34	1.34
Res Hmstd: Ex-Hi Val	738,900	738,900	0.0	10,559	10,559	0	0.0	1.43	1.43
Apartment	300,000	300,000	0.0	4,868	4,868	0	0.0	1.62	1.62
Comm/Ind: Lo Val	150,000	150,000	0.0	4,013	2,864	-1,150	-28.6	2.68	1.91
Comm/Ind: Med Val	300,000	300,000	0.0	9,269	6,586	-2,683	-28.9	3.09	2.2
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,796	23,959	-9,837	-29.1	3.38	2.4

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 Homestead	14,141,592	14,141,592	0	0.0	197,400	197,400	0	0.0	1.40	1.40
Res Non-Hmstd	1,431,584	1,431,584	0	0.0	22,037	22,037	0	0.0	1.54	1.54
Apartments	1,218,396	1,218,396	0	0.0	22,586	22,586	0	0.0	1.85	1.85
Low-inc Apts	242,781	242,781	0	0.0	2,822	2,822	0	0.0	1.16	1.16
Seasn'l Rec'l	12,011	12,011	0	0.0	180	159	-21	-11.8	1.50	1.32
Com/Ind: Low	340,334	340,334	0	0.0	10,197	7,589	-2,609	-25.6	3.00	2.23
Com/Ind High	4,528,274	4,528,274	0	0.0	178,233	131,957	-46,276	-26.0	3.94	2.91
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	225,215	225,215	0	0.0	8,840	6,541	-2,300	-26.0	3.93	2.90
Ag HGA	959	959	0	0.0	14	14	0	0.0	1.46	1.46
Ag Hmstd Land	2,088	2,088	0	0.0	25	25	0	0.0	1.19	1.19
Ag Non-Hmstd	16,340	16,340	0	0.0	183	183	0	0.0	1.12	1.12
Misc props	92,907	92,907	0	0.0	1,791	1,783	-8	-0.4	1.93	1.92
Total	22,252,480	22,252,480	0	0.0	444,309	393,096	-51,214	-11.5	2.00	1.77

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	264,698	264,698	0	0.0	County	60.97	60.97	0.000	0.000
(-) TIF Tax Capacity	17,167	17,167	0	0.0	City/Town	32.05	32.05	1.018	1.018
(-) FD Contrib Tax Cap	37,441	37,441	0	0.0	School District	25.30	25.30	20.623	20.623
(=) Taxable Tax Capacity	<u>210,090</u>	<u>210,090</u>	<u>0</u>	<u>0.0</u>	Special District	<u>9.55</u>	<u>9.55</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	29,071	29,071	0	0.0	Total	127.87	127.87	21.640	21.640

**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	154,200	154,200	0.0	2,007	2,007	0	0.0	1.30	1.30
Res Hmstd: Avg Val	231,100	231,100	0.0	3,245	3,245	0	0.0	1.40	1.40
Res Hmstd: Hi Val	308,100	308,100	0.0	4,485	4,485	0	0.0	1.46	1.46
Res Hmstd: Ex-Hi Val	462,300	462,300	0.0	6,912	6,912	0	0.0	1.5	1.5
Apartment	300,000	300,000	0.0	5,444	5,444	0	0.0	1.81	1.81
Comm/Ind: Lo Val	150,000	150,000	0.0	4,351	3,202	-1,150	-26.4	2.90	2.13
Comm/Ind: Med Val	300,000	300,000	0.0	10,045	7,362	-2,683	-26.7	3.35	2.45
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,615	26,779	-9,837	-26.9	3.66	2.68

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 Homestead	17,598,004	17,598,004	0	0.0	289,663	289,663	0	0.0	1.65	1.65
Res Non-Hmstd	4,971,941	4,971,941	0	0.0	92,960	92,960	0	0.0	1.87	1.87
Apartments	2,871,407	2,871,407	0	0.0	61,140	61,140	0	0.0	2.13	2.13
Low-inc Apts	365,755	365,755	0	0.0	4,796	4,796	0	0.0	1.31	1.31
Seasn'l Rec'l	14,011	14,011	0	0.0	297	297	0	-0.1	2.12	2.12
Com/Ind: Low	638,060	638,060	0	0.0	20,560	15,669	-4,891	-23.8	3.22	2.46
Com/Ind High	6,715,930	6,715,930	0	0.0	283,518	214,882	-68,637	-24.2	4.22	3.20
Publ U: Elec Gen	27,339	27,339	0	0.0	875	875	0	0.0	3.20	3.20
Publ U: Other	284,211	284,211	0	0.0	11,997	9,092	-2,904	-24.2	4.22	3.20
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	3,019	3,019	0	0.0	64	64	0	0.0	2.13	2.13
Ag Non-Hmstd	1,473	1,473	0	0.0	22	22	0	0.0	1.52	1.52
Misc props	49,730	49,730	0	0.0	1,051	1,050	-2	-0.2	2.11	2.11
Total	33,540,879	33,540,879	0	0.0	766,944	690,510	-76,434	-10.0	2.29	2.06

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	407,493	407,493	0	0.0	County	47.33	47.33	0.000	0.000
(-) TIF Tax Capacity	36,216	36,216	0	0.0	City/Town	72.43	72.43	2.783	2.783
(-) FD Contrib Tax Cap	52,180	52,180	0	0.0	School District	24.20	24.20	19.658	19.658
(=) Taxable Tax Capacity	319,097	319,097	0	0.0	Special District	8.43	8.43	0.000	0.000
FD Distrib Tax Cap	52,856	52,856	0	0.0	Total	152.39	152.39	22.442	22.442

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	155,000	155,000	0.0	2,355	2,355	0	0.0	1.52	1.52
Res Hmstd: Avg Val	232,400	232,400	0.0	3,814	3,814	0	0.0	1.64	1.64
Res Hmstd: Hi Val	309,800	309,800	0.0	5,274	5,274	0	0.0	1.70	1.70
Res Hmstd: Ex-Hi Val	464,800	464,800	0.0	8,126	8,126	0	0.0	1.75	1.75
Apartment	300,000	300,000	0.0	6,388	6,388	0	0.0	2.13	2.13
Comm/Ind: Lo Val	150,000	150,000	0.0	4,915	3,765	-1,150	-23.4	3.28	2.51
Comm/Ind: Med Val	300,000	300,000	0.0	11,356	8,674	-2,683	-23.6	3.79	2.89
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,416	31,579	-9,837	-23.8	4.14	3.16

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 Homestead	10,982,788	10,982,788	0	0.0	166,958	166,958	0	0.0	1.52	1.52
Res Non-Hmstd	2,052,322	2,052,322	0	0.0	36,522	36,522	0	0.0	1.78	1.78
Apartments	1,836,970	1,836,970	0	0.0	37,669	37,669	0	0.0	2.05	2.05
Low-inc Apts	380,046	380,046	0	0.0	4,762	4,762	0	0.0	1.25	1.25
Seasn'l Rec'l	451	451	0	0.0	8	7	-1	-9.0	1.70	1.55
Com/Ind: Low	423,139	423,139	0	0.0	13,325	10,081	-3,243	-24.3	3.15	2.38
Com/Ind High	3,457,654	3,457,654	0	0.0	143,440	108,103	-35,337	-24.6	4.15	3.13
Publ U: Elec Gen	858	858	0	0.0	27	27	0	0.0	3.13	3.13
Publ U: Other	236,750	236,750	0	0.0	9,817	7,399	-2,418	-24.6	4.15	3.13
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	858	858	0	0.0	18	18	0	0.0	2.05	2.05
Ag Non-Hmstd	1,749	1,749	0	0.0	27	27	0	0.0	1.52	1.52
Misc props	5,690	5,690	0	0.0	115	114	-1	-0.8	2.03	2.01
Total	19,379,276	19,379,276	0	0.0	412,686	371,685	-41,001	-9.9	2.13	1.92

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	227,132	227,132	0	0.0	County	56.51	56.51	0.000	0.000
(-) TIF Tax Capacity	22,186	22,186	0	0.0	City/Town	44.52	44.52	0.000	0.000
(-) FD Contrib Tax Cap	25,586	25,586	0	0.0	School District	39.68	39.68	15.054	15.054
(=) Taxable Tax Capacity	179,361	179,361	0	0.0	Special District	11.29	11.29	0.000	0.000
FD Distrib Tax Cap	51,143	51,143	0	0.0	Total	152.00	152.00	15.054	15.054

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	132,200	132,200	0.0	1,823	1,823	0	0.0	1.38	1.38
Res Hmstd: Avg Val	198,200	198,200	0.0	3,016	3,016	0	0.0	1.52	1.52
Res Hmstd: Hi Val	264,200	264,200	0.0	4,209	4,209	0	0.0	1.59	1.59
Res Hmstd: Ex-Hi Val	396,300	396,300	0.0	6,597	6,597	0	0.0	1.66	1.66
Apartment	300,000	300,000	0.0	6,152	6,152	0	0.0	2.05	2.05
Comm/Ind: Lo Val	150,000	150,000	0.0	4,796	3,646	-1,150	-24.0	3.2	2.43
Comm/Ind: Med Val	300,000	300,000	0.0	11,115	8,432	-2,683	-24.1	3.70	2.81
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,603	30,766	-9,837	-24.2	4.06	3.08

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
179.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	23,159	104	116
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	58,310
180.2	Ag Hmstd HGA: <76K: New	1.000	15,050	150	167
181.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	3,512,612	35,126	39,099
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	365
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	687
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	2
184.2	Blind/dis 2a Hmstd land <50K: New	0.450	6	0	0
185.1	Ag Hmstd 2a l & b: <115K: Exist	0.500	8,965,594	44,828	13,392
185.2	Ag Hmstd 2a l & b: <115K: New	0.500	23,672	118	38
186.1	Ag Hmstd 2a l & b: 115K-345K: Exist	0.500	11,845,052	59,225	56,290
186.2	Ag Hmstd 2a l & b: 115K-345K: New	0.500	27,908	140	135
187.1	Ag Hmstd 2a l & b: 345K-1.14M: Exist	0.500	20,208,381	101,042	80,043
187.2	Ag Hmstd 2a l & b: 345K-1.14M: New	0.500	42,607	213	172
188.1	Ag Hmstd 2a l & b: >1.14M: Exist	1.000	11,748,453	117,485	88,530
188.2	Ag Hmstd 2a l & b: >1.14M: New	1.000	23,420	234	182
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 l & b: <115K: Exist	0.500	884,058	4,420	1,590
190.2	Ag Hmstd 2b l & b: <115K: New	0.500	114	1	0
191.1	Ag Hmstd 2b l & b: 115K-345K: Exist	0.500	1,167,740	5,839	5,983
191.2	Ag Hmstd 2b l & b: 115K-345K: New	0.500	140	1	1
192.1	Ag Hmstd 2b l & b: 345K-1.14M: Exist	0.500	813,391	4,067	3,649
192.2	Ag Hmstd 2b l & b: 345K-1.14M: New	0.500	83	0	0
193.1	Ag Hmstd 2b l & b: >1.14M: Exist	1.000	178,434	1,784	1,592
193.2	Ag Hmstd 2b l & b: >1.14M: New	1.000	25	0	0
197.1	Ag 2a Non-homestead: Exist	1.000	25,902,973	259,030	205,911
197.2	Ag 2a Non-homestead: New	1.000	50,950	510	416
198.1	Ag 2b Non-homestead: Exist	1.000	7,975,042	79,750	71,918
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	2,237
203.1	Private Airport (2d)	1.000	767	8	8
209.1	Res 1b Homestead: <50K: Exist	0.450	461,933	2,079	2,845
209.2	Res 1b Homestead: <50K: New	0.450	2,521	11	15
210.1	Res Homestead: <76K: Exist	1.000	99,802,733	998,027	1,408,684
210.2	Res Homestead: <76K: New	1.000	555,226	5,552	7,548
211.1	Res Homestead: 76K-414K: Exist	1.000	141,385,911	1,413,859	1,928,850
211.2	Res Homestead: 76K-414K: New	1.000	800,340	8,003	10,632
212.1	Res Homestead: 414K-500K: Exist	1.000	2,830,406	28,304	34,488
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	167,368
213.2	Res Homestead: > 500K: New	1.250	51,219	640	781
215.1	Res NonHmstd 1 unit: <76K: Exist	1.000	13,527,966	135,280	195,141
215.2	Res NonHmstd 1 unit: <76K: New	1.000	176,135	1,761	2,419
216.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	14,377,925	143,779	202,508

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Alternative: Pay 2012 as if HF 2337 DE Amend fully phased-in

(all figures in \$000s)

216.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	203,311	2,033	2,745
217.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,054,092	25,676	32,837
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	133,735
219.2	Res NonHmstd 2-3 units: New	1.250	105,364	1,317	1,746
222.1	Regular apartments (4a): Exist	1.250	17,508,123	218,852	324,555
222.2	Regular apartments (4a): New	1.250	204,341	2,554	3,739
223.1	Low-income housing (4d): Exist	0.750	2,820,045	21,150	32,716
223.2	Low-income housing (4d): New	0.750	37,479	281	423
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	10,653
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	84,284
227.2	Non-comm SeasRec: <76K: New	1.000	80,566	806	724
228.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	13,656,434	136,564	131,581
228.2	Non-Comm SeasRec: 76K-500K: New	1.000	101,627	1,016	976
229.1	Non-comm SeasRec: >500K: Exist	1.250	1,385,849	17,323	15,276
229.2	Non-comm SeasRec: >500K: New	1.250	9,567	120	103
231.1	Comm SeasRec 1c: <600K: Exist	0.500	397,871	1,989	1,744
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	1,592
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	268
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	2,469
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	1,799
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	3,573
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	741
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	1,742
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	158
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	247,260
245.2	Commercial: <150K: New	1.500	87,574	1,314	2,481
246.1	Commercial: >150K: Exist	2.000	44,981,941	899,639	1,728,950
246.2	Commercial: >150K: New	2.000	356,620	7,132	13,356
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	292
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	38,630
256.2	Industrial: <150K: New	1.500	8,534	128	253
257.1	Industrial: >150K: Exist	2.000	13,730,165	274,603	530,029
257.2	Industrial: >150K: New	2.000	62,361	1,247	2,417

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(all figures in \$000s)

259.1	Ind'l border city: >150K: Exist	2.000	5,657	113	130
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	1,859
268.1	Publ Util: land & bldgs >150K	2.000	990,419	19,808	35,493
269.1	Publ Util: Electric Generat Mach	2.000	1,648,199	32,964	40,728
270.1	Publ Util: machinery (non-generat)	2.000	1,357,575	27,151	44,525
272.1	Railroad <150K	1.500	187,926	2,819	5,652
273.1	Railroad >150K	2.000	960,828	19,217	33,880
275.1	Non-comm aircraft hangars	1.500	4,019	60	78
276.1	Mineral	2.000	11,064	221	485
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	7,096
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	482
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	1,132
291.1	Pers: Item 33 ag real estate	1.000	38,820	388	423
293.1	Pers: It41 struct/leased land - C/I	2.000	453,055	9,061	13,245
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	1,436
301.1	Pers: It43 leased real estate - non C/I	1.500	21,020	315	528
302.1	Pers: Item 43 leased real estate - C/I	2.000	499,011	9,980	14,008
303.1	Pers: Item 44 electric util trans lines	2.000	1,909,032	38,181	69,150
304.1	Pers: Item 44 electric util distri lines	2.000	271,844	5,437	10,237
305.1	Pers: Item 45 syst/gas utils	2.000	3,152,687	63,054	103,388
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	3,783
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	50,785
345.2	Res Hmstd: Hmstd Market Excl Value:	0.000	149,785	0	279
State Total			551,558,438	5,850,874	8,389,659

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	116
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	58,310
180.2	Ag Hmstd HGA: <76K: New	1.000	15,050	150	167
181.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	3,512,612	35,126	39,099
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	365
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	687
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	2
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	13,392
185.2	Ag Hmstd 2a 1 & b: <115K: New	0.500	23,672	118	38
186.1	Ag Hmstd 2a 1 & b: 115K-345K: Exist	0.500	11,845,052	59,225	56,290
186.2	Ag Hmstd 2a 1 & b: 115K-345K: New	0.500	27,908	140	135
187.1	Ag Hmstd 2a 1 & b: 345K-1.14M: Exist	0.500	20,208,381	101,042	80,043
187.2	Ag Hmstd 2a 1 & b: 345K-1.14M: New	0.500	42,607	213	172
188.1	Ag Hmstd 2a 1 & b: >1.14M: Exist	1.000	11,748,453	117,485	88,530
188.2	Ag Hmstd 2a 1 & b: >1.14M: New	1.000	23,420	234	182
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	1,590
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	5,983
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	3,649
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	1,592
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	205,911
197.2	Ag 2a Non-homestead: New	1.000	50,950	510	416
198.1	Ag 2b Non-homestead: Exist	1.000	7,975,042	79,750	71,918
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	2,237
203.1	Private Airport (2d)	1.000	767	8	8
209.1	Res 1b Homestead: <50K: Exist	0.450	461,933	2,079	2,845
209.2	Res 1b Homestead: <50K: New	0.450	2,521	11	15
210.1	Res Homestead: <76K: Exist	1.000	99,802,733	998,027	1,408,684
210.2	Res Homestead: <76K: New	1.000	555,226	5,552	7,548
211.1	Res Homestead: 76K-414K: Exist	1.000	141,385,911	1,413,859	1,928,850
211.2	Res Homestead: 76K-414K: New	1.000	800,340	8,003	10,632
212.1	Res Homestead: 414K-500K: Exist	1.000	2,830,406	28,304	34,488
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	167,368
213.2	Res Homestead: > 500K: New	1.250	51,219	640	781
215.1	Res NonHmstd 1 unit: <76K: Exist	1.000	13,527,966	135,280	195,141
215.2	Res NonHmstd 1 unit: <76K: New	1.000	176,135	1,761	2,419

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216.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	14,377,925	143,779	202,508
216.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	203,311	2,033	2,745
217.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,054,092	25,676	32,837
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	133,735
219.2	Res NonHmstd 2-3 units: New	1.250	105,364	1,317	1,746
222.1	Regular apartments (4a): Exist	1.250	17,508,123	218,852	324,555
222.2	Regular apartments (4a): New	1.250	204,341	2,554	3,739
223.1	Low-income housing (4d): Exist	0.750	2,820,045	21,150	32,716
223.2	Low-income housing (4d): New	0.750	37,479	281	423
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	10,653
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	76,389
227.2	Non-comm SeasRec: <76K: New	1.000	80,566	806	657
228.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	13,656,434	136,564	103,244
228.2	Non-Comm SeasRec: 76K-500K: New	1.000	101,627	1,016	766
229.1	Non-comm SeasRec: >500K: Exist	1.250	1,385,849	17,323	11,682
229.2	Non-comm SeasRec: >500K: New	1.250	9,567	120	78
231.1	Comm SeasRec 1c: <600K: Exist	0.500	397,871	1,989	1,744
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	1,592
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	205
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	2,032
234.2	Com SeasRec 4c: <500K: New	1.000	1,585	16	18
235.1	Com SeasRec 4c: >500K: Exist	1.250	142,181	1,777	1,430
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	3,573
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	741
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	1,521
240.2	Non-profit/Comm Serv - donation: New	1.500	675	10	14
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	158
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	182,407
245.2	Commercial: <150K: New	1.500	87,574	1,314	1,818
246.1	Commercial: >150K: Exist	2.000	44,981,941	899,639	1,272,226
246.2	Commercial: >150K: New	2.000	356,620	7,132	9,755
247.1	Comm'l border city: <150K: Exist	1.500	699	10	16
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	280
248.2	Comm'l border city: >150K: New	2.000	155	3	3
256.1	Industrial: <150K: Exist	1.500	1,309,653	19,645	28,603
256.2	Industrial: <150K: New	1.500	8,534	128	188
257.1	Industrial: >150K: Exist	2.000	13,730,165	274,603	390,533

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(all figures in \$000s)

257.2	Industrial: >150K: New	2.000	62,361	1,247	1,790
259.1	Ind'l border city: >150K: Exist	2.000	5,657	113	130
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	1,317
268.1	Publ Util: land & bldgs >150K	2.000	990,419	19,808	25,372
269.1	Publ Util: Electric Generat Mach	2.000	1,648,199	32,964	40,728
270.1	Publ Util: machinery (non-generat)	2.000	1,357,575	27,151	30,676
272.1	Railroad <150K	1.500	187,926	2,819	4,219
273.1	Railroad >150K	2.000	960,828	19,217	24,235
275.1	Non-comm aircraft hangars	1.500	4,019	60	78
276.1	Mineral	2.000	11,064	221	372
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	4,851
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	440
288.1	Pers: It32 NCSRR: 76K-500K	1.000	2,379	24	19
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	785
291.1	Pers: Item 33 ag real estate	1.000	38,820	388	423
293.1	Pers: It41 struct/leased land - C/I	2.000	453,055	9,061	10,407
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	1,068
301.1	Pers: It43 leased real estate - non C/I	1.500	21,020	315	528
302.1	Pers: Item 43 leased real estate - C/I	2.000	499,011	9,980	11,113
303.1	Pers: Item 44 electric util trans lines	2.000	1,909,032	38,181	49,693
304.1	Pers: Item 44 electric util distri lines	2.000	271,844	5,437	7,458
305.1	Pers: Item 45 syst/gas utils	2.000	3,152,687	63,054	71,279
306.1	Pers: Item 46 syst/water utils	2.000	69	1	2
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	3,783
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	50,785
345.2	Res Hmstd: Hmstd Market Excl Value:	0.000	149,785	0	279
State Total			551,558,438	5,850,874	7,573,576

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,667,044	1,849,525	225,059	1,427,121	312,294	821,107	7,302,149
Certified MKV Levy	2,856	33,938	208	855,313	457	0	892,314
Fiscal Disparities Levy	167,526	173,652	1,421	183,667	36,128	0	562,394
Disparity Reduction Aid	9,784	0	510	8,114	0	0	18,408
Spread NTC Levy	2,489,733	1,675,873	223,128	1,310,691	276,166	821,107	6,796,697
Spread MKV Levy	2,856	33,938	208	779,962	457	0	817,421
Tax Incr Financing Levy							260,708
	Homestead Credit		0	Taconite credit		17,635	
	Agricultural Credit	23,106		Disparity Reduction Credit		6,817	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,667,044	1,849,525	225,059	1,427,121	312,294	0	6,481,042
Certified MKV Levy	2,856	33,938	208	855,313	457	0	892,314
Fiscal Disparities Levy	167,526	173,652	1,421	183,667	36,128	0	562,394
Disparity Reduction Aid	9,784	0	510	8,114	0	0	18,408
Spread NTC Levy	2,489,733	1,675,873	223,128	1,310,691	276,166	0	5,975,590
Spread MKV Levy	2,856	33,938	208	779,962	457	0	817,421
Tax Incr Financing Levy							260,708
	Homestead Credit		0	Taconite credit		17,635	
	Agricultural Credit	23,106		Disparity Reduction Credit		1,793	