

House Research Simulation Report: Property Tax

Simulation #13A3

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DESCRIPTION

BASELINE: Final Pay 2012

ALTERNATIVE: Actual Pay 2013

This report compares proposed property taxes payable in 2013 to property taxes payable in 2012. The payable 2012 portion of the simulation is final data as reported by the counties to the Dept. of Revenue. The payable 2013 market value data is actual data supplied by the counties. The payable 2013 levies are the certified levies reported by the counties; the report is not considered "final" because there may be some slight differences in how taxes are spread, in TIF tax capacities, and in credit amounts, when the abstract of tax lists becomes available in mid-summer of 2013. The breakout of market value between existing properties and new construction is based on data reported by the counties to the Dept. of Revenue.

KEY POINTS

- **Statewide, property taxes are increasing by \$128 million, or 1.5%.** Approximately \$62 million of the \$128 million increase is borne by new construction - property appearing on the tax rolls for the first time in 2013. The overall tax increases are 2% in Greater Minnesota and 1.2% in the Metro area.
- **On a statewide average basis, property tax changes on existing properties vary from -3.4%** (on residential homesteads) to 13.4% (on public utility property). Changes on the largest property types are 0.9% on residential non-homestead property, 6.3% on regular apartments, 2.7% on commercial-industrial property, 7.3% on agricultural property, 7.6% on low-income apartments, and 0.1% on seasonal-recreational property.

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

BASELINE: Final Pay 2012

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are levies reported by county auditors on the abstracts of tax lists.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists.

ALTERNATIVE: Prelim Pay 2013: Truth-in-Taxation (Revised)

- **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 \$844.3 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.

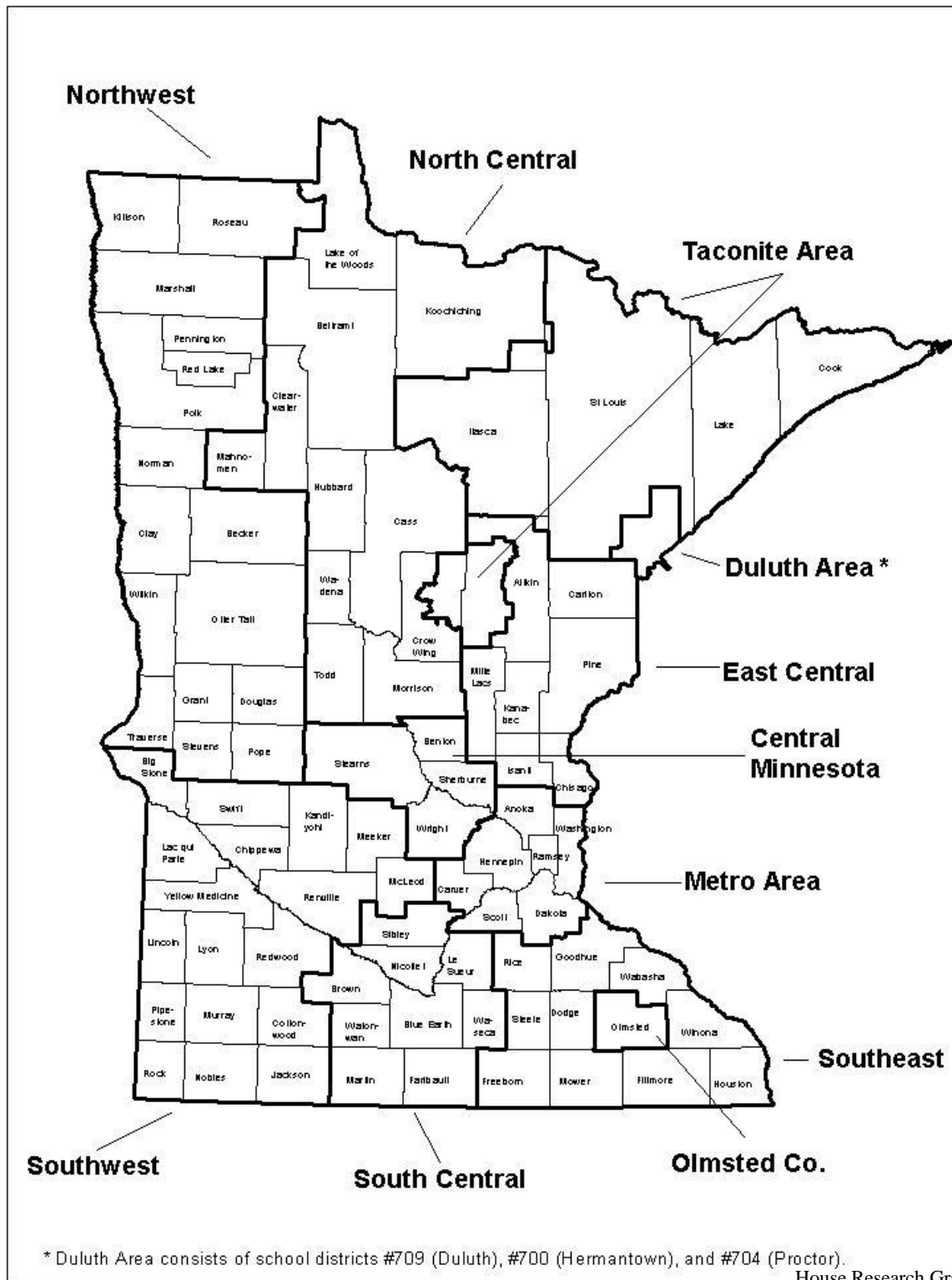
SIMULATION PARAMETERS

	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:		
<\$1,210,000	0.5	0.5
\$1,210,000 - \$1,290,000	1.0	0.5
>\$1,290,000	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

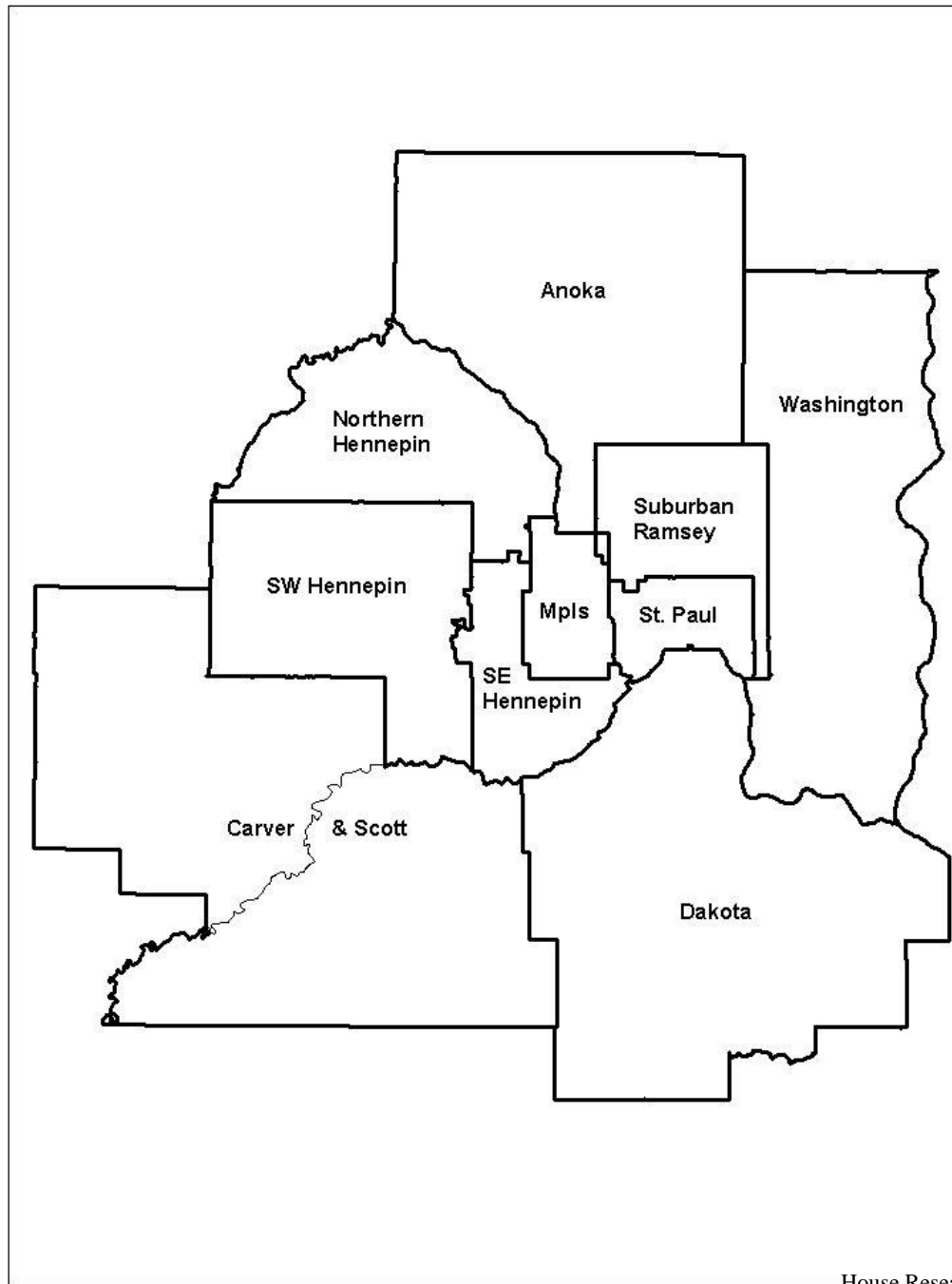
Property Tax Model Regions (Greater Minnesota)



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>	Market Value				Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	283,869,355	265,451,199	-18,418,156		-6.5	3,613,441	3,492,127	-121,313	-3.4	1.27	1.32
Res Non-Hm: exis	38,766,734	37,668,239	-1,098,495		-2.8	583,591	589,037	5,446	0.9	1.51	1.56
Apartments: exis	17,712,465	17,980,161	267,696		1.5	328,413	349,089	20,677	6.3	1.85	1.94
Low-inc Apts: ex	2,857,525	2,924,462	66,938		2.3	33,183	35,711	2,528	7.6	1.16	1.22
Seasnl Rec: exis	26,305,772	25,171,815	-1,133,957		-4.3	249,444	249,724	280	0.1	0.95	0.99
Com/Ind: Lo: exi	10,155,062	10,039,477	-115,585		-1.1	293,947	301,443	7,496	2.6	2.89	3.00
Com/Ind Hi: exis	61,644,857	60,354,489	-1,290,367		-2.1	2,337,370	2,399,952	62,582	2.7	3.79	3.98
Publ U: Elec Gen	1,648,199	1,974,715	326,516		19.8	40,698	49,308	8,610	21.2	2.47	2.50
Publ U: Other	7,973,607	8,679,084	705,477		8.8	271,434	304,719	33,285	12.3	3.40	3.51
Ag HGA: Exist	10,845,266	10,414,623	-430,643		-4.0	102,029	97,909	-4,120	-4.0	0.94	0.94
Ag Hmstd Land	55,931,237	64,086,338	8,155,101		14.6	250,277	281,697	31,420	12.6	0.45	0.44
Ag Non-Hmstd	34,351,935	38,601,604	4,249,669		12.4	280,381	299,556	19,175	6.8	0.82	0.78
ResHmstd: NewCon	0	1,452,281	1,452,281		0.0	0	18,693	18,693	0.0	0.00	1.29
All other NewCon	0	1,999,650	1,999,650		0.0	0	43,118	43,118	0.0	0.00	2.16
Total	552,062,013	546,798,137	-5,263,876		-1.0	8,384,208	8,512,083	127,875	1.5	1.52	1.56

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change			Base	Alter	Base	Alter	
Total Tax Capacity	5,850,874	5,769,291	-81,583		-1.4	County	47.32	48.26	0.066	0.020
(-) TIF Tax Capacity	191,926	167,115	-24,811		-12.9	City/Town	36.11	37.12	0.784	0.747
(-) FD Contrib Tax Cap	396,187	376,411	-19,777		-5.0	School District	24.84	25.43	17.940	18.913
(=) Taxable Tax Capacity	5,262,761	5,225,765	-36,996		-0.7	Special District	5.24	5.43	0.011	0.012
FD Distrib Tax Cap	396,219	376,405	-19,814		-5.0	Total	113.51	116.25	18.800	19.692

GREATER MINNESOTA

Tax Burdens by Property Class	Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change		Base	Alte
Res Hmstd: exist	101,024,480	96,415,520	-4,608,959	-4.6	1,129,974	1,090,285	-39,690	-3.5	1.12	1.13
Res Non-Hm: exis	13,931,373	13,572,799	-358,573	-2.6	196,058	194,205	-1,853	-0.9	1.41	1.43
Apartments: exis	4,007,878	4,058,979	51,101	1.3	71,767	74,088	2,321	3.2	1.79	1.83
Low-inc Apts: ex	976,368	970,157	-6,210	-0.6	11,160	11,330	170	1.5	1.14	1.17
Seasnl Rec: exis	25,735,415	24,650,010	-1,085,405	-4.2	241,183	241,703	520	0.2	0.94	0.98
Com/Ind: Lo: exi	5,987,633	5,909,258	-78,374	-1.3	169,729	171,157	1,427	0.8	2.83	2.90
Com/Ind Hi: exis	15,389,370	15,240,736	-148,634	-1.0	546,241	555,100	8,859	1.6	3.55	3.64
Publ U: Elec Gen	1,361,657	1,651,730	290,073	21.3	33,058	40,179	7,121	21.5	2.43	2.43
Publ U: Other	5,325,905	5,777,661	451,756	8.5	169,965	186,847	16,881	9.9	3.19	3.23
Ag HGA: Exist	9,946,762	9,557,419	-389,343	-3.9	92,299	88,222	-4,077	-4.4	0.93	0.92
Ag Hmstd Land	53,775,720	61,712,927	7,937,208	14.8	239,853	269,566	29,713	12.4	0.45	0.44
Ag Non-Hmstd	32,626,495	36,835,344	4,208,849	12.9	262,130	279,984	17,854	6.8	0.80	0.76
ResHmstd: NewCon	0	518,009	518,009	0.0	0	5,683	5,683	0.0	0.00	1.10
All other NewCon	0	1,080,179	1,080,179	0.0	0	18,914	18,914	0.0	0.00	1.75
Total	270,089,055	277,950,730	7,861,675	2.9	3,163,420	3,227,262	63,842	2.0	1.17	1.16

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
					Base	Alter	Base	Alter	
Total Tax Capacity	2,590,634	2,657,616	66,981	2.6	County	50.14	49.71	0.026	0.027
(-) TIF Tax Capacity	33,219	30,323	-2,896	-8.7	City/Town	29.77	29.54	0.468	0.458
(-) FD Contrib Tax Cap	6,372	7,960	1,588	24.9	School District	21.05	20.69	14.893	15.512
(=) Taxable Tax Capacity	2,551,043	2,619,333	68,289	2.7	Special District	1.77	1.74	0.029	0.033
FD Distrib Tax Cap	6,404	7,954	1,551	24.2	Total	102.73	101.68	15.416	16.030

Tax Burdens on
Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	102,900	98,200	-4.6	928	867	-61	-6.6	0.90	0.88
Res Hmstd: Avg Val	154,300	147,300	-4.5	1,583	1,490	-93	-5.9	1.03	1.01
Res Hmstd: Hi Val	205,600	196,200	-4.6	2,237	2,110	-126	-5.6	1.09	1.08
Res Hmstd: Ex-Hi Val	308,600	294,500	-4.6	3,549	3,357	-191	-5.4	1.15	1.14
Apartment	300,000	303,800	1.3	4,315	4,348	34	0.8	1.44	1.43
Seas Rec: Lo Val	75,000	71,800	-4.3	832	794	-38	-4.6	1.11	1.11
Seas Rec: Hi Val	200,000	191,600	-4.2	2,372	2,273	-99	-4.2	1.19	1.19
Comm/Ind: Lo Val	150,000	148,600	-0.9	3,687	3,676	-12	-0.3	2.46	2.47
Comm/Ind: Med Val	300,000	297,100	-1.0	8,527	8,483	-44	-0.5	2.84	2.86
Comm/Ind: Hi Val	1,000,000	990,300	-1.0	31,110	30,975	-136	-0.4	3.11	3.13

METRO AREA

<i>Tax Burdens by Property Class</i>	Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change		Base	Alte
Res Hmstd: exist	182,844,876	169,035,679	-13,809,197	-7.6	2,483,466	2,401,843	-81,624	-3.3	1.36	1.42
Res Non-Hm: exis	24,835,362	24,095,440	-739,922	-3.0	387,533	394,832	7,299	1.9	1.56	1.64
Apartments: exis	13,704,586	13,921,182	216,595	1.6	256,645	275,001	18,356	7.2	1.87	1.98
Low-inc Apts: ex	1,881,157	1,954,305	73,148	3.9	22,023	24,381	2,358	10.7	1.17	1.25
Seasnl Rec: exis	570,357	521,805	-48,552	-8.5	8,262	8,022	-240	-2.9	1.45	1.54
Com/Ind: Lo: exi	4,167,429	4,130,219	-37,211	-0.9	124,218	130,287	6,069	4.9	2.98	3.15
Com/Ind Hi: exis	46,255,487	45,113,754	-1,141,733	-2.5	1,791,129	1,844,852	53,723	3.0	3.87	4.09
Publ U: Elec Gen	286,542	322,985	36,444	12.7	7,640	9,129	1,489	19.5	2.67	2.83
Publ U: Other	2,647,702	2,901,422	253,720	9.6	101,469	117,872	16,404	16.2	3.83	4.06
Ag HGA: Exist	898,504	857,204	-41,300	-4.6	9,730	9,687	-43	-0.4	1.08	1.13
Ag Hmstd Land	2,155,518	2,373,411	217,893	10.1	10,424	12,131	1,707	16.4	0.48	0.51
Ag Non-Hmstd	1,725,441	1,766,261	40,820	2.4	18,251	19,571	1,321	7.2	1.06	1.11
ResHmstd: NewCon	0	934,272	934,272	0.0	0	13,010	13,010	0.0	0.00	1.39
All other NewCon	0	919,470	919,470	0.0	0	24,204	24,204	0.0	0.00	2.63
Total	281,972,959	268,847,408	-13,125,551	-4.7	5,220,789	5,284,821	64,033	1.2	1.85	1.97

Tax Base

Tax Rates

				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	3,260,240	3,111,676	-148,564	-4.6	County	44.66	46.80	0.088	0.017
(-) TIF Tax Capacity	158,706	136,792	-21,914	-13.8	City/Town	42.08	44.75	0.965	0.915
(-) FD Contrib Tax Cap	389,816	368,451	-21,365	-5.5	School District	28.41	30.20	19.677	20.904
(=) Taxable Tax Capacity	2,711,718	2,606,433	-105,285	-3.9	Special District	8.51	9.14	0.000	0.000
FD Distrib Tax Cap	389,816	368,451	-21,365	-5.5	Total	123.65	130.89	20.730	21.836

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	157,800	145,900	-11,900	-7.5	1,994	1,913	-81	-4.1	1.26	1.31
Res Hmstd: Avg Val	236,700	218,800	-17,900	-7.6	3,221	3,112	-109	-3.4	1.36	1.42
Res Hmstd: Hi Val	315,500	291,700	-23,800	-7.5	4,446	4,311	-135	-3.0	1.41	1.48
Res Hmstd: Ex-Hi Val	473,300	437,600	-35,700	-7.5	6,834	6,683	-150	-2.2	1.44	1.53
Apartment	300,000	304,700	4,700	1.6	5,259	5,651	392	7.4	1.75	1.85
Comm/Ind: Lo Val	150,000	146,300	-3,700	-2.5	4,238	4,345	107	2.5	2.83	2.97
Comm/Ind: Med Val	300,000	292,600	-7,400	-2.5	9,785	9,997	212	2.2	3.26	3.42
Comm/Ind: Hi Val	1,000,000	975,300	-24,700	-2.5	35,670	36,533	862	2.4	3.57	3.75

GREATER MINNESOTA CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: exist	57,136,810	54,499,913	-2,636,897	-4.6	719,177	692,027	-27,150	-3.8	1.26	1.27
Res Non-Hm: exis	8,785,351	8,542,419	-242,932	-2.8	139,353	137,966	-1,387	-1.0	1.59	1.62
Apartments: exis	3,937,710	3,988,707	50,997	1.3	70,890	73,189	2,300	3.2	1.80	1.83
Low-inc Apts: ex	976,179	969,970	-6,209	-0.6	11,158	11,328	170	1.5	1.14	1.17
Seasnl Rec: exis	3,477,362	3,324,498	-152,864	-4.4	38,892	38,834	-58	-0.1	1.12	1.17
Com/Ind: Lo: exi	4,896,452	4,829,791	-66,661	-1.4	145,033	146,142	1,109	0.8	2.96	3.03
Com/Ind Hi: exis	13,770,392	13,566,065	-204,327	-1.5	500,181	506,400	6,219	1.2	3.63	3.73
Publ U: Elec Gen	1,310,231	1,598,793	288,562	22.0	32,166	39,251	7,085	22.0	2.45	2.46
Publ U: Other	1,676,396	1,854,213	177,817	10.6	63,694	71,748	8,054	12.6	3.80	3.87
Ag HGA: Exist	275,072	258,008	-17,064	-6.2	3,476	3,299	-176	-5.1	1.26	1.28
Ag Hmstd Land	626,495	685,189	58,694	9.4	4,235	4,772	537	12.7	0.68	0.70
Ag Non-Hmstd	988,646	991,390	2,743	0.3	12,964	13,075	111	0.9	1.31	1.32
ResHmstd: NewCon	0	260,475	260,475	0.0	0	3,308	3,308	0.0	0.00	1.27
All other NewCon	0	481,199	481,199	0.0	0	12,973	12,973	0.0	0.00	2.70
Total	97,857,096	95,850,629	-2,006,467	-2.1	1,741,219	1,754,313	13,094	0.8	1.78	1.83

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	1,076,944	1,061,190	-15,754	-1.5	County	51.27	51.53	0.022	0.021
(-) TIF Tax Capacity	32,606	29,619	-2,987	-9.2	City/Town	53.28	54.94	0.787	0.769
(-) FD Contrib Tax Cap	4,562	5,433	871	19.1	School District	24.29	24.32	15.389	15.987
(=) Taxable Tax Capacity	1,039,776	1,026,138	-13,638	-1.3	Special District	2.05	2.11	0.040	0.044
FD Distrib Tax Cap	5,114	6,501	1,388	27.1	Total	130.88	132.90	16.237	16.822

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	89,500	85,400	-4.6	935	886	-49	-5.2	1.04	1.04
Res Hmstd: Avg Val	134,200	128,000	-4.6	1,645	1,575	-70	-4.3	1.23	1.23
Res Hmstd: Hi Val	178,900	170,600	-4.6	2,355	2,263	-92	-3.9	1.32	1.33
Res Hmstd: Ex-Hi Val	268,400	256,000	-4.6	3,777	3,644	-133	-3.5	1.41	1.42
Apartment	300,000	303,900	1.3	5,395	5,560	165	3.0	1.8	1.83
Comm/Ind: Lo Val	150,000	147,800	-1.5	4,333	4,360	27	0.6	2.89	2.95
Comm/Ind: Med Val	300,000	295,500	-1.5	10,029	10,065	36	0.4	3.34	3.41
Comm/Ind: Hi Val	1,000,000	985,200	-1.5	36,612	36,804	192	0.5	3.66	3.74

GREATER MINNESOTA TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	43,887,669	41,915,607	-1,972,062	-4.5	410,797	398,258	-12,540	-3.1	0.94	0.95
Res Non-Hm: exis	5,146,021	5,030,380	-115,641	-2.2	56,706	56,239	-467	-0.8	1.10	1.12
Apartments: exis	70,169	70,272	104	0.1	878	899	21	2.4	1.25	1.28
Low-inc Apts: ex	189	188	-1	-0.6	2	2	0	-8.8	1.10	1.01
Seasnl Rec: exis	22,258,053	21,325,511	-932,542	-4.2	202,291	202,869	578	0.3	0.91	0.95
Com/Ind: Lo: exi	1,091,181	1,079,467	-11,714	-1.1	24,696	25,014	318	1.3	2.26	2.32
Com/Ind Hi: exis	1,618,978	1,674,671	55,693	3.4	46,060	48,700	2,640	5.7	2.85	2.91
Publ U: Elec Gen	51,427	52,938	1,511	2.9	892	928	36	4.0	1.74	1.75
Publ U: Other	3,649,509	3,923,448	273,939	7.5	106,272	115,099	8,827	8.3	2.91	2.93
Ag HGA: Exist	9,671,690	9,299,411	-372,279	-3.8	88,823	84,922	-3,901	-4.4	0.92	0.91
Ag Hmstd Land	53,149,225	61,027,739	7,878,514	14.8	235,618	264,794	29,176	12.4	0.44	0.43
Ag Non-Hmstd	31,637,848	35,843,954	4,206,106	13.3	249,166	266,909	17,743	7.1	0.79	0.74
ResHmstd: NewCon	0	257,534	257,534	0.0	0	2,375	2,375	0.0	0.00	0.92
All other NewCon	0	598,980	598,980	0.0	0	5,942	5,942	0.0	0.00	0.99
Total	172,231,959	182,100,101	9,868,142	5.7	1,422,201	1,472,949	50,748	3.6	0.83	0.81

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,513,690	1,596,425	82,735	5.5	County	49.37	48.54	0.033	0.035
(-) TIF Tax Capacity	614	704	90	14.7	City/Town	13.60	13.18	0.020	0.020
(-) FD Contrib Tax Cap	1,809	2,526	717	39.6	School District	18.82	18.35	14.197	14.841
(=) Taxable Tax Capacity	1,511,267	1,593,195	81,928	5.4	Special District	1.58	1.51	0.014	0.018
FD Distrib Tax Cap	1,290	1,453	163	12.6	Total	83.36	81.58	14.265	14.913

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	127,800	122,100	-4.5	1,033	964	-69	-6.7	0.81	0.79
Res Hmstd: Avg Val	191,600	183,000	-4.5	1,704	1,596	-107	-6.3	0.89	0.87
Res Hmstd: Hi Val	255,400	243,900	-4.5	2,374	2,229	-146	-6.1	0.93	0.91
Res Hmstd: Ex-Hi Val	383,200	366,000	-4.5	3,718	3,496	-222	-6.0	0.97	0.96
Apartment	300,000	300,400	0.1	3,554	3,511	-43	-1.2	1.18	1.17
Seas Rec: Lo Val	75,000	71,900	-4.1	687	651	-36	-5.3	0.92	0.90
Seas Rec: Hi Val	200,000	191,600	-4.2	1,985	1,888	-97	-4.9	0.99	0.99
Comm/Ind: Lo Val	150,000	155,200	3.5	3,234	3,388	154	4.8	2.16	2.18
Comm/Ind: Med Val	300,000	310,300	3.4	7,475	7,780	304	4.1	2.49	2.51
Comm/Ind: Hi Val	1,000,000	1,034,400	3.4	27,267	28,281	1,015	3.7	2.73	2.73

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,388,192	5,371,988	-16,204	-0.3	67,247	67,013	-234	-0.3	1.25	1.25
Res Non-Hm: exis	804,610	812,777	8,166	1.0	12,682	12,774	92	0.7	1.58	1.57
Apartments: exis	501,320	532,142	30,822	6.1	8,976	9,482	505	5.6	1.79	1.78
Low-inc Apts: ex	111,326	112,695	1,368	1.2	1,254	1,262	7	0.6	1.13	1.12
Seasnl Rec: exis	322,126	358,810	36,684	11.4	4,035	4,723	688	17.0	1.25	1.32
Com/Ind: Lo: exi	619,013	607,034	-11,978	-1.9	17,700	17,522	-179	-1.0	2.86	2.89
Com/Ind Hi: exis	1,301,260	1,268,498	-32,761	-2.5	40,520	40,246	-274	-0.7	3.11	3.17
Publ U: Elec Gen	25,308	25,214	-94	-0.4	604	631	27	4.5	2.39	2.50
Publ U: Other	121,873	126,608	4,735	3.9	4,653	4,893	240	5.2	3.82	3.86
Ag HGA: Exist	17,830	17,658	-172	-1.0	221	222	0	0.2	1.24	1.26
Ag Hmstd Land	55,104	59,356	4,252	7.7	386	425	39	10.2	0.70	0.72
Ag Non-Hmstd	81,133	82,468	1,334	1.6	1,058	1,077	19	1.8	1.30	1.31
ResHmstd: NewCon	0	42,169	42,169	0.0	0	531	531	0.0	0.00	1.26
All other NewCon	0	66,055	66,055	0.0	0	1,502	1,502	0.0	0.00	2.27
Total	9,349,095	9,483,472	134,376	1.4	159,336	162,302	2,966	1.9	1.70	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	100,738	102,238	1,500	1.5	County	50.26	49.87	0.000	0.000
(-) TIF Tax Capacity	4,595	4,625	30	0.7	City/Town	52.63	53.72	0.289	0.058
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.48	22.72	18.169	18.355
(=) Taxable Tax Capacity	96,142	97,613	1,470	1.5	Special District	3.45	3.53	0.124	0.154
FD Distrib Tax Cap	0	0	0	0.0	Total	129.82	129.83	18.581	18.567

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	77,200	77,000	-200	-0.3	752	749	-3	-0.4	0.97	0.97
Res Hmstd: Avg Val	115,800	115,500	-300	-0.3	1,370	1,365	-5	-0.4	1.18	1.18
Res Hmstd: Hi Val	154,300	153,800	-500	-0.3	1,987	1,979	-8	-0.4	1.29	1.29
Res Hmstd: Ex-Hi Val	231,600	230,900	-700	-0.3	3,224	3,213	-11	-0.3	1.39	1.39
Apartment	300,000	318,400	18,400	6.1	5,426	5,759	333	6.1	1.81	1.81
Comm/Ind: Lo Val	150,000	146,200	-3,800	-2.5	4,344	4,271	-74	-1.7	2.9	2.92
Comm/Ind: Med Val	300,000	292,400	-7,600	-2.5	10,044	9,840	-204	-2.0	3.35	3.37
Comm/Ind: Hi Val	1,000,000	974,800	-25,200	-2.5	36,641	35,996	-645	-1.8	3.66	3.69

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	6,354,863	6,035,948	-318,915	-5.0	56,734	54,939	-1,795	-3.2	0.89	0.91
Res Non-Hm: exis	662,143	666,149	4,006	0.6	7,100	7,190	90	1.3	1.07	1.08
Apartments: exis	9,922	9,549	-372	-3.8	107	111	3	3.2	1.08	1.16
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5,235,647	4,972,774	-262,872	-5.0	46,514	46,357	-157	-0.3	0.89	0.93
Com/Ind: Lo: exi	169,865	165,716	-4,149	-2.4	3,736	3,701	-35	-0.9	2.20	2.23
Com/Ind Hi: exis	261,822	272,595	10,772	4.1	7,162	7,529	367	5.1	2.74	2.76
Publ U: Elec Gen	977	958	-18	-1.9	18	17	0	-0.8	1.81	1.83
Publ U: Other	690,036	733,063	43,027	6.2	20,173	20,883	711	3.5	2.92	2.85
Ag HGA: Exist	1,530,488	1,519,815	-10,673	-0.7	13,696	13,560	-136	-1.0	0.89	0.89
Ag Hmstd Land	9,047,167	10,179,024	1,131,857	12.5	40,569	45,409	4,840	11.9	0.45	0.45
Ag Non-Hmstd	6,038,848	6,855,176	816,328	13.5	48,438	52,558	4,120	8.5	0.80	0.77
ResHmstd: NewCon	0	57,131	57,131	0.0	0	513	513	0.0	0.00	0.90
All other NewCon	0	135,713	135,713	0.0	0	1,578	1,578	0.0	0.00	1.16
Total	30,001,776	31,603,610	1,601,834	5.3	244,247	254,347	10,100	4.1	0.81	0.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	264,779	278,515	13,736	5.2	County	47.56	47.06	0.000	0.000
(-) TIF Tax Capacity	173	171	-2	-1.2	City/Town	12.93	12.55	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.13	16.13	16.910	17.539
(=) Taxable Tax Capacity	264,606	278,344	13,738	5.2	Special District	3.68	3.58	0.093	0.117
FD Distrib Tax Cap	0	0	0	0.0	Total	80.30	79.32	17.003	17.656

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	126,800	120,400	-5.0	1,026	958	-68	-6.7	0.81	0.8
Res Hmstd: Avg Val	190,200	180,700	-5.0	1,689	1,586	-103	-6.1	0.89	0.88
Res Hmstd: Hi Val	253,500	240,800	-5.0	2,351	2,212	-139	-5.9	0.93	0.92
Res Hmstd: Ex-Hi Val	380,300	361,200	-5.0	3,676	3,465	-211	-5.7	0.97	0.96
Apartment	300,000	288,700	-3.8	3,521	3,372	-149	-4.2	1.17	1.17
Seas Rec: Lo Val	75,000	71,200	-5.1	664	628	-36	-5.4	0.89	0.88
Seas Rec: Hi Val	200,000	190,000	-5.0	1,924	1,828	-95	-5.0	0.96	0.96
Comm/Ind: Lo Val	150,000	156,200	4.1	3,206	3,406	199	6.2	2.14	2.18
Comm/Ind: Med Val	300,000	312,300	4.1	7,397	7,798	401	5.4	2.47	2.5
Comm/Ind: Hi Val	1,000,000	1,041,100	4.1	26,952	28,303	1,351	5.0	2.7	2.72

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,612,240	3,444,800	-167,440	-4.6	36,183	35,637	-546	-1.5	1.00	1.03
Res Non-Hm: exis	662,239	637,922	-24,316	-3.7	9,112	9,197	85	0.9	1.38	1.44
Apartments: exis	229,003	228,102	-901	-0.4	3,848	3,994	146	3.8	1.68	1.75
Low-inc Apts: ex	83,308	81,886	-1,422	-1.7	924	952	28	3.1	1.11	1.16
Seasnl Rec: exis	2,268,829	2,143,748	-125,080	-5.5	21,699	21,659	-40	-0.2	0.96	1.01
Com/Ind: Lo: exi	512,637	506,455	-6,182	-1.2	14,054	14,435	382	2.7	2.74	2.85
Com/Ind Hi: exis	996,250	980,208	-16,042	-1.6	33,867	34,631	764	2.3	3.40	3.53
Publ U: Elec Gen	2,644	3,160	516	19.5	94	118	24	25.8	3.54	3.73
Publ U: Other	93,656	99,440	5,784	6.2	3,397	3,737	340	10.0	3.63	3.76
Ag HGA: Exist	27,804	26,055	-1,749	-6.3	293	283	-10	-3.5	1.05	1.09
Ag Hmstd Land	48,798	50,401	1,603	3.3	230	251	21	8.9	0.47	0.50
Ag Non-Hmstd	102,217	94,567	-7,650	-7.5	904	873	-31	-3.5	0.88	0.92
ResHmstd: NewCon	0	10,144	10,144	0.0	0	109	109	0.0	0.00	1.07
All other NewCon	0	30,151	30,151	0.0	0	652	652	0.0	0.00	2.16
Total	8,639,624	8,337,039	-302,585	-3.5	124,606	126,528	1,923	1.5	1.44	1.52

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	95,156	92,012	-3,144	-3.3	County	39.33	41.01	0.000	0.000
(-) TIF Tax Capacity	2,519	2,560	41	1.6	City/Town	44.70	46.89	0.048	0.049
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.86	19.93	10.617	11.040
(=) Taxable Tax Capacity	92,637	89,452	-3,185	-3.4	Special District	0.90	0.90	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	103.80	108.74	10.665	11.089

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	88,700	84,600	-4,100	-4.6	712	692	-20	-2.8	0.80	0.82
Res Hmstd: Avg Val	132,900	126,700	-6,200	-4.7	1,259	1,237	-22	-1.7	0.95	0.98
Res Hmstd: Hi Val	177,200	169,000	-8,200	-4.6	1,807	1,786	-21	-1.2	1.02	1.06
Res Hmstd: Ex-Hi Val	265,900	253,600	-12,300	-4.6	2,905	2,882	-23	-0.8	1.09	1.14
Apartment	300,000	298,800	-1,200	-0.4	4,212	4,393	181	4.3	1.40	1.47
Seas Rec: Lo Val	75,000	70,900	-4,100	-5.5	840	834	-6	-0.7	1.12	1.18
Seas Rec: Hi Val	200,000	189,000	-11,000	-5.5	2,394	2,374	-20	-0.8	1.2	1.26
Comm/Ind: Lo Val	150,000	147,600	-2,400	-1.6	3,640	3,734	94	2.6	2.43	2.53
Comm/Ind: Med Val	300,000	295,200	-4,800	-1.6	8,440	8,639	199	2.4	2.81	2.93
Comm/Ind: Hi Val	1,000,000	983,900	-16,100	-1.6	30,841	31,616	775	2.5	3.08	3.21

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	6,821,261	6,490,801	-330,461	-4.8	53,574	52,645	-929	-1.7	0.79	0.81
Res Non-Hm: exis	757,524	741,477	-16,047	-2.1	7,249	7,323	74	1.0	0.96	0.99
Apartments: exis	21,920	21,398	-522	-2.4	261	260	-1	-0.3	1.19	1.21
Low-inc Apts: ex	189	188	-1	-0.6	2	2	0	-8.8	1.10	1.01
Seasnl Rec: exis	6,893,886	6,606,809	-287,077	-4.2	56,160	56,545	386	0.7	0.81	0.86
Com/Ind: Lo: exi	195,286	189,637	-5,649	-2.9	4,000	4,003	3	0.1	2.05	2.11
Com/Ind Hi: exis	171,871	169,237	-2,635	-1.5	4,556	4,648	92	2.0	2.65	2.75
Publ U: Elec Gen	4,357	4,368	11	0.3	85	87	2	2.0	1.95	1.99
Publ U: Other	800,079	867,788	67,710	8.5	22,286	24,664	2,377	10.7	2.79	2.84
Ag HGA: Exist	1,038,121	1,006,806	-31,315	-3.0	8,989	8,925	-64	-0.7	0.87	0.89
Ag Hmstd Land	2,789,785	2,843,405	53,619	1.9	11,661	12,485	824	7.1	0.42	0.44
Ag Non-Hmstd	2,477,018	2,414,883	-62,135	-2.5	20,569	20,472	-98	-0.5	0.83	0.85
ResHmstd: NewCon	0	45,000	45,000	0.0	0	380	380	0.0	0.00	0.85
All other NewCon	0	95,616	95,616	0.0	0	885	885	0.0	0.00	0.93
Total	21,971,298	21,497,412	-473,886	-2.2	189,392	193,323	3,931	2.1	0.86	0.90

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	208,122	203,480	-4,642	-2.2	County	43.85	45.23	0.000	0.000
(-) TIF Tax Capacity	4	13	9	229.8	City/Town	13.41	13.85	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.29	19.29	10.316	10.922
(=) Taxable Tax Capacity	208,118	203,467	-4,651	-2.2	Special District	1.19	1.20	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	76.74	79.56	10.316	10.922

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	119,200	113,400	-4,900	-4.9	834	811	-23	-2.8	0.7	0.72
Res Hmstd: Avg Val	178,800	170,100	-8,700	-4.9	1,394	1,365	-30	-2.1	0.78	0.80
Res Hmstd: Hi Val	238,300	226,800	-11,500	-4.8	1,953	1,918	-35	-1.8	0.82	0.85
Res Hmstd: Ex-Hi Val	357,500	340,200	-17,300	-4.8	3,073	3,026	-48	-1.6	0.86	0.89
Apartment	300,000	292,900	-7,100	-2.4	3,187	3,233	46	1.4	1.06	1.10
Seas Rec: Lo Val	75,000	71,900	-3,100	-4.1	637	636	-1	-0.2	0.85	0.88
Seas Rec: Hi Val	200,000	191,700	-8,300	-4.2	1,853	1,850	-3	-0.1	0.93	0.97
Comm/Ind: Lo Val	150,000	147,700	-2,300	-1.5	3,026	3,088	62	2.0	2.02	2.09
Comm/Ind: Med Val	300,000	295,400	-4,600	-1.5	7,009	7,136	127	1.8	2.34	2.42
Comm/Ind: Hi Val	1,000,000	984,700	-15,300	-1.5	25,598	26,100	502	2.0	2.56	2.65

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,801,304	2,734,019	-67,285	-2.4	24,784	22,915	-1,869	-7.5	0.88	0.84
Res Non-Hm: exis	419,248	417,422	-1,826	-0.4	6,859	6,752	-107	-1.6	1.64	1.62
Apartments: exis	123,216	123,875	659	0.5	2,396	2,397	1	0.0	1.94	1.94
Low-inc Apts: ex	56,497	55,545	-952	-1.7	665	640	-25	-3.8	1.18	1.15
Seasnl Rec: exis	395,804	367,930	-27,873	-7.0	5,086	4,873	-212	-4.2	1.28	1.32
Com/Ind: Lo: exi	329,475	321,688	-7,788	-2.4	10,062	10,159	97	1.0	3.05	3.16
Com/Ind Hi: exis	525,020	508,492	-16,528	-3.1	20,618	20,788	170	0.8	3.93	4.09
Publ U: Elec Gen	295,399	296,394	995	0.3	5,687	6,385	698	12.3	1.93	2.15
Publ U: Other	211,212	242,396	31,184	14.8	7,494	9,002	1,508	20.1	3.55	3.71
Ag HGA: Exist	7,832	7,872	40	0.5	70	76	6	8.3	0.89	0.96
Ag Hmstd Land	8,952	9,051	99	1.1	35	37	2	5.7	0.39	0.41
Ag Non-Hmstd	176,982	172,014	-4,968	-2.8	2,485	2,369	-116	-4.7	1.40	1.38
ResHmstd: NewCon	0	13,121	13,121	0.0	0	109	109	0.0	0.00	0.83
All other NewCon	0	21,113	21,113	0.0	0	564	564	0.0	0.00	2.67
Total	5,350,942	5,290,931	-60,011	-1.1	86,242	87,068	825	1.0	1.61	1.65

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	59,217	58,892	-325	-0.5	County	48.66	50.77	0.000	0.000
(-) TIF Tax Capacity	1,152	1,149	-2	-0.2	City/Town	68.59	64.86	0.176	0.177
(-) FD Contrib Tax Cap	4,562	5,433	871	19.1	School District	15.57	15.99	8.671	7.943
(=) Taxable Tax Capacity	53,503	52,309	-1,194	-2.2	Special District	1.24	2.36	0.000	0.000
FD Distrib Tax Cap	5,114	6,501	1,388	27.1	Total	134.05	133.99	8.848	8.120

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	67,100	65,500	-1,600	-2.4	309	290	-19	-6.2	0.46	0.44
Res Hmstd: Avg Val	100,600	98,200	-2,400	-2.4	770	725	-45	-5.8	0.77	0.74
Res Hmstd: Hi Val	134,100	130,900	-3,200	-2.4	1,289	1,229	-60	-4.6	0.96	0.94
Res Hmstd: Ex-Hi Val	201,200	196,400	-4,800	-2.4	2,329	2,239	-90	-3.9	1.16	1.14
Apartment	300,000	301,600	1,600	0.5	5,292	5,296	4	0.1	1.76	1.76
Seas Rec: Lo Val	75,000	69,700	-5,300	-7.1	1,067	996	-71	-6.7	1.42	1.43
Seas Rec: Hi Val	200,000	185,900	-14,100	-7.1	2,999	2,803	-196	-6.5	1.5	1.51
Comm/Ind: Lo Val	150,000	145,300	-4,700	-3.1	4,294	4,183	-110	-2.6	2.86	2.88
Comm/Ind: Med Val	300,000	290,600	-9,400	-3.1	9,974	9,678	-296	-3.0	3.32	3.33
Comm/Ind: Hi Val	1,000,000	968,500	-31,500	-3.2	36,484	35,517	-967	-2.6	3.65	3.67

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,398,577	5,203,726	-194,851	-3.6	36,137	35,220	-917	-2.5	0.67	0.68
Res Non-Hm: exis	543,256	532,823	-10,433	-1.9	5,183	5,204	21	0.4	0.95	0.98
Apartments: exis	8,859	8,323	-536	-6.0	102	98	-4	-4.0	1.16	1.18
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5,630,157	5,438,291	-191,866	-3.4	51,520	52,102	581	1.1	0.92	0.96
Com/Ind: Lo: exi	93,689	91,644	-2,044	-2.2	2,121	2,247	126	5.9	2.26	2.45
Com/Ind Hi: exis	219,881	245,349	25,468	11.6	6,318	7,595	1,277	20.2	2.87	3.10
Publ U: Elec Gen	1,579	2,887	1,307	82.8	30	59	29	94.1	1.93	2.05
Publ U: Other	455,766	493,112	37,346	8.2	13,328	15,493	2,165	16.2	2.92	3.14
Ag HGA: Exist	183,033	178,588	-4,445	-2.4	760	884	124	16.3	0.42	0.49
Ag Hmstd Land	368,556	358,549	-10,007	-2.7	887	823	-65	-7.3	0.24	0.23
Ag Non-Hmstd	2,519,320	2,356,943	-162,376	-6.4	20,987	20,352	-635	-3.0	0.83	0.86
ResHmstd: NewCon	0	29,629	29,629	0.0	0	198	198	0.0	0.00	0.67
All other NewCon	0	52,628	52,628	0.0	0	530	530	0.0	0.00	1.01
Total	15,422,672	14,992,491	-430,180	-2.8	137,373	140,803	3,430	2.5	0.89	0.94

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	154,041	150,163	-3,878	-2.5	County	50.17	52.22	0.000	0.000
(-) TIF Tax Capacity	279	266	-13	-4.7	City/Town	12.87	13.68	0.000	0.000
(-) FD Contrib Tax Cap	1,809	2,526	717	39.6	School District	15.87	16.24	5.283	5.108
(=) Taxable Tax Capacity	151,953	147,371	-4,582	-3.0	Special District	2.47	2.49	0.000	0.000
FD Distrib Tax Cap	1,290	1,453	163	12.6	Total	81.38	84.63	5.283	5.108

**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	129,600	124,900	-3.6	600	586	-14	-2.4	0.46	0.47
Res Hmstd: Avg Val	194,300	187,300	-3.6	1,208	1,193	-15	-1.2	0.62	0.64
Res Hmstd: Hi Val	258,900	249,600	-3.6	1,815	1,800	-15	-0.8	0.70	0.72
Res Hmstd: Ex-Hi Val	388,500	374,500	-3.6	3,033	3,016	-17	-0.6	0.78	0.81
Apartment	300,000	281,900	-6.0	3,210	3,126	-84	-2.6	1.07	1.11
Seas Rec: Lo Val	75,000	72,400	-3.5	672	677	5	0.8	0.9	0.94
Seas Rec: Hi Val	200,000	193,200	-3.4	1,945	1,964	18	0.9	0.97	1.02
Comm/Ind: Lo Val	150,000	167,400	11.6	3,055	3,649	594	19.4	2.04	2.18
Comm/Ind: Med Val	300,000	334,700	11.6	7,102	8,324	1,222	17.2	2.37	2.49
Comm/Ind: Hi Val	1,000,000	1,115,800	11.6	25,987	30,151	4,164	16.0	2.6	2.70

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,203,887	4,993,858	-210,029	-4.0	61,571	61,422	-148	-0.2	1.18	1.23
Res Non-Hm: exis	1,063,458	1,078,319	14,861	1.4	15,432	16,399	967	6.3	1.45	1.52
Apartments: exis	331,255	326,332	-4,923	-1.5	5,624	5,827	203	3.6	1.70	1.79
Low-inc Apts: ex	64,705	63,870	-834	-1.3	682	709	27	3.9	1.05	1.11
Seasnl Rec: exis	139,960	135,389	-4,571	-3.3	1,764	1,768	4	0.2	1.26	1.31
Com/Ind: Lo: exi	232,519	231,166	-1,353	-0.6	6,395	6,641	246	3.8	2.75	2.87
Com/Ind Hi: exis	956,294	992,007	35,713	3.7	34,761	37,716	2,955	8.5	3.64	3.80
Publ U: Elec Gen	7,665	13,460	5,796	75.6	206	383	177	85.9	2.69	2.84
Publ U: Other	167,252	176,146	8,894	5.3	5,948	6,501	554	9.3	3.56	3.69
Ag HGA: Exist	10,486	10,135	-351	-3.4	112	110	-2	-1.9	1.07	1.08
Ag Hmstd Land	14,436	11,512	-2,923	-20.3	65	48	-16	-25.0	0.45	0.42
Ag Non-Hmstd	157,085	141,940	-15,145	-9.6	1,742	1,631	-112	-6.4	1.11	1.15
ResHmstd: NewCon	0	17,960	17,960	0.0	0	216	216	0.0	0.00	1.20
All other NewCon	0	32,947	32,947	0.0	0	692	692	0.0	0.00	2.10
Total	8,349,002	8,225,041	-123,961	-1.5	134,301	140,063	5,762	4.3	1.61	1.70

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	90,739	90,042	-697	-0.8	County	63.51	64.63	0.000	0.000
(-) TIF Tax Capacity	1,916	2,013	98	5.1	City/Town	29.93	31.12	3.356	3.399
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.74	29.63	7.587	7.588
(=) Taxable Tax Capacity	88,824	88,029	-795	-0.9	Special District	4.40	4.51	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	123.58	129.89	10.943	10.987

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	114,800	110,200	-4.0	1,212	1,198	-14	-1.2	1.06	1.09
Res Hmstd: Avg Val	172,200	165,300	-4.0	2,048	2,038	-9	-0.5	1.19	1.23
Res Hmstd: Hi Val	229,500	220,200	-4.1	2,882	2,876	-6	-0.2	1.26	1.31
Res Hmstd: Ex-Hi Val	344,300	330,400	-4.0	4,554	4,557	3	0.1	1.32	1.38
Apartment	300,000	295,500	-1.5	4,962	5,123	160	3.2	1.65	1.73
Comm/Ind: Lo Val	150,000	155,600	3.7	4,089	4,480	391	9.6	2.73	2.88
Comm/Ind: Med Val	300,000	311,200	3.7	9,487	10,328	841	8.9	3.16	3.32
Comm/Ind: Hi Val	1,000,000	1,037,300	3.7	34,676	37,618	2,941	8.5	3.47	3.63

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,464,079	3,165,782	-298,297	-8.6	48,039	45,802	-2,237	-4.7	1.39	1.45
Res Non-Hm: exis	582,319	560,525	-21,794	-3.7	10,223	10,374	151	1.5	1.76	1.85
Apartments: exis	197,837	201,034	3,198	1.6	4,049	4,362	313	7.7	2.05	2.17
Low-inc Apts: ex	71,300	73,449	2,149	3.0	898	994	95	10.6	1.26	1.35
Seasnl Rec: exis	115,464	105,003	-10,462	-9.1	1,906	1,821	-85	-4.5	1.65	1.73
Com/Ind: Lo: exi	335,153	328,490	-6,663	-2.0	10,662	11,041	380	3.6	3.18	3.36
Com/Ind Hi: exis	694,133	666,300	-27,833	-4.0	28,290	28,685	396	1.4	4.08	4.31
Publ U: Elec Gen	1,255	1,254	-1	-0.1	40	41	1	1.5	3.20	3.26
Publ U: Other	119,300	123,530	4,230	3.5	5,076	5,535	460	9.1	4.25	4.48
Ag HGA: Exist	64,630	57,158	-7,473	-11.6	851	795	-56	-6.6	1.32	1.39
Ag Hmstd Land	91,225	86,058	-5,167	-5.7	572	585	13	2.3	0.63	0.68
Ag Non-Hmstd	78,149	75,557	-2,592	-3.3	1,148	1,196	47	4.1	1.47	1.58
ResHmstd: NewCon	0	9,864	9,864	0.0	0	141	141	0.0	0.00	1.43
All other NewCon	0	18,694	18,694	0.0	0	616	616	0.0	0.00	3.30
Total	5,814,844	5,472,697	-342,146	-5.9	111,755	111,989	234	0.2	1.92	2.05

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	61,792	58,077	-3,716	-6.0	County	69.73	74.22	0.075	0.080
(-) TIF Tax Capacity	1,741	1,517	-224	-12.9	City/Town	52.43	57.34	0.264	0.299
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.79	30.51	8.009	8.323
(=) Taxable Tax Capacity	60,051	56,560	-3,492	-5.8	Special District	4.32	4.47	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	156.26	166.54	8.347	8.701

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	93,800	85,700	-8,100	-8.6	1,094	1,010	-84	-7.7	1.17	1.18
Res Hmstd: Avg Val	140,600	128,500	-12,100	-8.6	1,930	1,824	-106	-5.5	1.37	1.42
Res Hmstd: Hi Val	187,400	171,300	-16,100	-8.6	2,766	2,638	-128	-4.6	1.48	1.54
Res Hmstd: Ex-Hi Val	281,100	256,900	-24,200	-8.6	4,441	4,267	-174	-3.9	1.58	1.66
Apartment	300,000	304,800	4,800	1.6	6,110	6,610	500	8.2	2.04	2.17
Comm/Ind: Lo Val	150,000	144,000	-6,000	-4.0	4,786	4,857	71	1.5	3.19	3.37
Comm/Ind: Med Val	300,000	288,000	-12,000	-4.0	11,125	11,226	101	0.9	3.71	3.9
Comm/Ind: Hi Val	1,000,000	959,900	-40,100	-4.0	40,709	41,249	540	1.3	4.07	4.3

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	4,986,005	4,629,612	-356,393	-7.1	55,747	54,199	-1,548	-2.8	1.12	1.17
Res Non-Hm: exis	654,249	636,538	-17,711	-2.7	8,500	8,766	267	3.1	1.30	1.38
Apartments: exis	4,481	4,486	4	0.1	74	81	7	9.2	1.65	1.80
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,812,219	1,704,954	-107,265	-5.9	19,819	20,113	293	1.5	1.09	1.18
Com/Ind: Lo: exi	99,281	96,859	-2,422	-2.4	2,553	2,637	85	3.3	2.57	2.72
Com/Ind Hi: exis	85,688	80,874	-4,814	-5.6	2,848	2,844	-4	-0.2	3.32	3.52
Publ U: Elec Gen	10,949	9,248	-1,700	-15.5	283	266	-17	-6.2	2.59	2.87
Publ U: Other	260,650	274,972	14,321	5.5	9,006	9,817	811	9.0	3.46	3.57
Ag HGA: Exist	1,003,899	901,205	-102,695	-10.2	10,479	9,785	-695	-6.6	1.04	1.09
Ag Hmstd Land	1,480,938	1,423,175	-57,763	-3.9	6,774	7,098	324	4.8	0.46	0.50
Ag Non-Hmstd	1,405,207	1,318,954	-86,252	-6.1	15,020	15,008	-12	-0.1	1.07	1.14
ResHmstd: NewCon	0	18,563	18,563	0.0	0	215	215	0.0	0.00	1.16
All other NewCon	0	30,525	30,525	0.0	0	373	373	0.0	0.00	1.22
Total	11,803,566	11,129,966	-673,601	-5.7	131,103	131,201	98	0.1	1.11	1.18

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	100,123	-6,602	-6.2	County	66.18	70.84	0.193	0.205
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	19.98	21.49	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.87	26.79	7.925	8.444
(=) Taxable Tax Capacity	106,725	100,123	-6,602	-6.2	Special District	1.04	1.16	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	113.07	120.29	8.118	8.650

**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	112,000	104,000	-7.1	1,050	1,006	-45	-4.2	0.94	0.97
Res Hmstd: Avg Val	168,000	156,000	-7.1	1,786	1,732	-53	-3.0	1.06	1.11
Res Hmstd: Hi Val	223,900	207,900	-7.1	2,520	2,458	-62	-2.5	1.13	1.18
Res Hmstd: Ex-Hi Val	335,900	311,900	-7.1	3,991	3,911	-80	-2.0	1.19	1.25
Apartment	300,000	300,300	0.1	4,484	4,775	291	6.5	1.49	1.59
Seas Rec: Lo Val	75,000	70,600	-5.9	910	912	2	0.3	1.21	1.29
Seas Rec: Hi Val	200,000	188,200	-5.9	2,579	2,581	2	0.1	1.29	1.37
Comm/Ind: Lo Val	150,000	141,600	-5.6	3,811	3,793	-17	-0.5	2.54	2.68
Comm/Ind: Med Val	300,000	283,100	-5.6	8,851	8,734	-117	-1.3	2.95	3.09
Comm/Ind: Hi Val	1,000,000	943,800	-5.6	32,371	32,142	-229	-0.7	3.24	3.41

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	11,508,906	10,577,843	-931,063	-8.1	152,504	143,350	-9,154	-6.0	1.33	1.36
Res Non-Hm: exis	1,515,613	1,370,682	-144,931	-9.6	24,560	23,027	-1,533	-6.2	1.62	1.68
Apartments: exis	892,191	885,987	-6,204	-0.7	16,343	16,820	477	2.9	1.83	1.90
Low-inc Apts: ex	181,068	183,440	2,372	1.3	2,064	2,186	122	5.9	1.14	1.19
Seasnl Rec: exis	120,178	111,153	-9,025	-7.5	2,041	1,821	-220	-10.8	1.70	1.64
Com/Ind: Lo: exi	713,857	709,142	-4,715	-0.7	21,156	21,768	612	2.9	2.96	3.07
Com/Ind Hi: exis	3,148,743	3,050,420	-98,323	-3.1	120,278	120,790	511	0.4	3.82	3.96
Publ U: Elec Gen	614,697	827,275	212,578	34.6	15,441	20,263	4,821	31.2	2.51	2.45
Publ U: Other	485,798	546,021	60,224	12.4	18,112	20,584	2,472	13.6	3.73	3.77
Ag HGA: Exist	83,219	79,235	-3,984	-4.8	1,067	1,006	-61	-5.7	1.28	1.27
Ag Hmstd Land	152,627	163,097	10,470	6.9	891	954	63	7.1	0.58	0.58
Ag Non-Hmstd	197,493	188,004	-9,489	-4.8	2,616	2,544	-72	-2.7	1.32	1.35
ResHmstd: NewCon	0	47,059	47,059	0.0	0	637	637	0.0	0.00	1.35
All other NewCon	0	66,684	66,684	0.0	0	2,025	2,025	0.0	0.00	3.04
Total	19,614,390	18,806,044	-808,346	-4.1	377,073	377,775	702	0.2	1.92	2.01

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	220,700	-6,805	-3.0	County	51.59	52.86	0.000	0.000
(-) TIF Tax Capacity	8,102	7,229	-873	-10.8	City/Town	46.69	47.96	1.629	1.652
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.38	33.34	14.937	16.010
(=) Taxable Tax Capacity	219,403	213,471	-5,932	-2.7	Special District	2.37	2.32	0.135	0.142
FD Distrib Tax Cap	0	0	0	0.0	Total	133.02	136.48	16.700	17.805

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	106,400	97,800	-8,600	-8.1	1,225	1,121	-104	-8.5	1.15	1.15
Res Hmstd: Avg Val	159,500	146,600	-12,900	-8.1	2,084	1,934	-150	-7.2	1.31	1.32
Res Hmstd: Hi Val	212,700	195,500	-17,200	-8.1	2,944	2,748	-196	-6.6	1.38	1.41
Res Hmstd: Ex-Hi Val	319,100	293,300	-25,800	-8.1	4,664	4,377	-287	-6.2	1.46	1.49
Apartment	300,000	297,900	-2,100	-0.7	5,489	5,613	123	2.2	1.83	1.88
Comm/Ind: Lo Val	150,000	145,300	-4,700	-3.1	4,388	4,378	-10	-0.2	2.93	3.01
Comm/Ind: Med Val	300,000	290,600	-9,400	-3.1	10,156	10,085	-70	-0.7	3.39	3.47
Comm/Ind: Hi Val	1,000,000	968,800	-31,200	-3.1	37,070	36,931	-139	-0.4	3.71	3.81

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	7,000,638	6,591,178	-409,460	-5.8	76,957	74,418	-2,539	-3.3	1.10	1.13
Res Non-Hm: exis	669,722	630,272	-39,449	-5.9	8,450	8,193	-257	-3.0	1.26	1.30
Apartments: exis	4,484	4,788	304	6.8	64	71	7	10.3	1.43	1.48
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,215,017	1,160,003	-55,014	-4.5	13,573	13,273	-300	-2.2	1.12	1.14
Com/Ind: Lo: exi	157,214	153,461	-3,753	-2.4	3,840	3,894	53	1.4	2.44	2.54
Com/Ind Hi: exis	231,444	231,415	-28	0.0	7,360	7,626	266	3.6	3.18	3.30
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	255,176	275,162	19,986	7.8	8,146	9,107	961	11.8	3.19	3.31
Ag HGA: Exist	1,108,999	1,060,453	-48,546	-4.4	11,578	11,363	-216	-1.9	1.04	1.07
Ag Hmstd Land	2,733,113	2,921,345	188,232	6.9	13,387	14,854	1,467	11.0	0.49	0.51
Ag Non-Hmstd	986,187	1,022,415	36,228	3.7	9,964	10,526	562	5.6	1.01	1.03
ResHmstd: NewCon	0	25,844	25,844	0.0	0	300	300	0.0	0.00	1.16
All other NewCon	0	34,489	34,489	0.0	0	518	518	0.0	0.00	1.50
Total	14,361,994	14,110,825	-251,169	-1.7	153,319	154,141	822	0.5	1.07	1.09

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	129,913	126,462	-3,451	-2.7	County	52.38	53.85	0.000	0.000
(-) TIF Tax Capacity	84	179	96	114.1	City/Town	18.98	19.55	0.048	0.044
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.31	31.07	14.145	15.198
(=) Taxable Tax Capacity	129,829	126,282	-3,547	-2.7	Special District	1.32	1.28	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	102.99	105.75	14.192	15.243

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	145,900	137,400	-8,500	-5.8	1,461	1,399	-62	-4.2	1.00	1.02
Res Hmstd: Avg Val	218,800	206,000	-12,800	-5.9	2,383	2,295	-89	-3.7	1.09	1.11
Res Hmstd: Hi Val	291,700	274,600	-17,100	-5.9	3,305	3,190	-115	-3.5	1.13	1.16
Res Hmstd: Ex-Hi Val	437,600	412,000	-25,600	-5.9	5,128	4,983	-145	-2.8	1.17	1.21
Apartment	300,000	320,400	20,400	6.8	4,288	4,724	435	10.2	1.43	1.47
Seas Rec: Lo Val	75,000	71,600	-3,400	-4.5	834	821	-13	-1.6	1.11	1.15
Seas Rec: Hi Val	200,000	190,900	-9,100	-4.6	2,378	2,342	-36	-1.5	1.19	1.23
Comm/Ind: Lo Val	150,000	150,000	0	0.0	3,675	3,790	115	3.1	2.45	2.53
Comm/Ind: Med Val	300,000	300,000	0	0.0	8,504	8,767	263	3.1	2.83	2.92
Comm/Ind: Hi Val	1,000,000	999,900	-100	0.0	31,039	31,990	951	3.1	3.10	3.2

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,221,254	5,048,172	-173,082	-3.3	70,865	66,777	-4,088	-5.8	1.36	1.32
Res Non-Hm: exis	681,186	694,849	13,663	2.0	12,039	11,990	-49	-0.4	1.77	1.73
Apartments: exis	308,739	311,938	3,199	1.0	6,128	6,081	-47	-0.8	1.98	1.95
Low-inc Apts: ex	91,610	91,812	202	0.2	1,152	1,126	-26	-2.3	1.26	1.23
Seasnl Rec: exis	48,829	46,721	-2,108	-4.3	947	915	-32	-3.4	1.94	1.96
Com/Ind: Lo: exi	620,431	610,480	-9,951	-1.6	19,850	19,277	-573	-2.9	3.20	3.16
Com/Ind Hi: exis	1,246,558	1,259,331	12,773	1.0	45,318	45,617	299	0.7	3.64	3.62
Publ U: Elec Gen	3,272	3,724	452	13.8	124	130	6	4.6	3.79	3.49
Publ U: Other	95,211	109,632	14,421	15.1	4,276	4,773	497	11.6	4.49	4.35
Ag HGA: Exist	19,579	19,902	323	1.7	279	277	-2	-0.6	1.42	1.39
Ag Hmstd Land	101,303	122,089	20,786	20.5	916	1,090	174	19.0	0.90	0.89
Ag Non-Hmstd	95,116	107,725	12,608	13.3	1,426	1,534	108	7.6	1.50	1.42
ResHmstd: NewCon	0	23,075	23,075	0.0	0	305	305	0.0	0.00	1.32
All other NewCon	0	74,344	74,344	0.0	0	2,353	2,353	0.0	0.00	3.17
Total	8,533,087	8,523,792	-9,295	-0.1	163,320	162,246	-1,074	-0.7	1.91	1.90

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	87,865	88,658	793	0.9	County	47.97	44.57	0.193	0.188
(-) TIF Tax Capacity	2,230	2,231	1	0.1	City/Town	76.64	77.13	0.367	0.358
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.08	16.84	23.185	23.348
(=) Taxable Tax Capacity	85,635	86,427	792	0.9	Special District	1.59	1.56	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	144.28	140.10	23.745	23.895

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	65,000	62,800	-3.4	717	678	-39	-5.4	1.10	1.08
Res Hmstd: Avg Val	97,400	94,200	-3.3	1,226	1,142	-84	-6.8	1.26	1.21
Res Hmstd: Hi Val	129,900	125,600	-3.3	1,814	1,696	-118	-6.5	1.4	1.35
Res Hmstd: Ex-Hi Val	194,900	188,400	-3.3	2,991	2,806	-185	-6.2	1.53	1.49
Apartment	300,000	303,100	1.0	6,123	6,032	-90	-1.5	2.04	1.99
Comm/Ind: Lo Val	150,000	151,500	1.0	4,747	4,754	7	0.1	3.16	3.14
Comm/Ind: Med Val	300,000	303,100	1.0	10,958	10,957	-1	0.0	3.65	3.62
Comm/Ind: Hi Val	1,000,000	1,010,200	1.0	39,941	39,889	-52	-0.1	3.99	3.95

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,385,563	3,281,106	-104,457	-3.1	32,448	30,426	-2,022	-6.2	0.96	0.93
Res Non-Hm: exis	449,259	442,863	-6,395	-1.4	4,775	4,502	-273	-5.7	1.06	1.02
Apartments: exis	4,910	4,820	-90	-1.8	60	54	-5	-8.7	1.21	1.13
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	852,035	833,035	-19,000	-2.2	8,810	8,532	-277	-3.1	1.03	1.02
Com/Ind: Lo: exi	136,162	138,323	2,161	1.6	2,980	2,964	-16	-0.5	2.19	2.14
Com/Ind Hi: exis	265,008	274,765	9,756	3.7	7,037	7,122	85	1.2	2.66	2.59
Publ U: Elec Gen	10,166	8,612	-1,555	-15.3	138	112	-27	-19.3	1.36	1.30
Publ U: Other	506,504	564,166	57,661	11.4	13,528	14,504	977	7.2	2.67	2.57
Ag HGA: Exist	1,590,368	1,540,837	-49,531	-3.1	13,415	12,266	-1,149	-8.6	0.84	0.80
Ag Hmstd Land	17,929,731	21,526,933	3,597,202	20.1	74,493	83,352	8,859	11.9	0.42	0.39
Ag Non-Hmstd	9,650,561	11,717,044	2,066,483	21.4	65,599	70,756	5,157	7.9	0.68	0.60
ResHmstd: NewCon	0	30,599	30,599	0.0	0	268	268	0.0	0.00	0.87
All other NewCon	0	126,542	126,542	0.0	0	896	896	0.0	0.00	0.71
Total	34,780,267	40,489,646	5,709,379	16.4	223,283	235,755	12,471	5.6	0.64	0.58

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	335,716	50,580	17.7	County	45.63	41.09	0.128	0.135
(-) TIF Tax Capacity	68	68	1	1.3	City/Town	10.10	8.95	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.07	12.43	24.065	24.458
(=) Taxable Tax Capacity	285,069	335,648	50,579	17.7	Special District	1.08	1.01	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	70.88	63.47	24.192	24.593

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	113,400	109,900	-3.1	886	794	-92	-10.4	0.78	0.72
Res Hmstd: Avg Val	170,000	164,800	-3.1	1,461	1,309	-152	-10.4	0.86	0.79
Res Hmstd: Hi Val	226,600	219,600	-3.1	2,035	1,823	-212	-10.4	0.9	0.83
Res Hmstd: Ex-Hi Val	340,000	329,500	-3.1	3,185	2,854	-332	-10.4	0.94	0.87
Apartment	300,000	294,500	-1.8	3,384	3,061	-323	-9.5	1.13	1.04
Comm/Ind: Lo Val	150,000	155,500	3.7	3,102	3,120	18	0.6	2.07	2.01
Comm/Ind: Med Val	300,000	311,000	3.7	7,118	7,110	-8	-0.1	2.37	2.29
Comm/Ind: Hi Val	1,000,000	1,036,800	3.7	25,857	25,734	-122	-0.5	2.59	2.48

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,695,276	5,446,161	-249,115	-4.4	71,543	69,496	-2,048	-2.9	1.26	1.28
Res Non-Hm: exis	846,250	830,015	-16,235	-1.9	13,283	13,215	-68	-0.5	1.57	1.59
Apartments: exis	448,867	455,509	6,643	1.5	7,509	7,688	179	2.4	1.67	1.69
Low-inc Apts: ex	85,270	80,505	-4,765	-5.6	923	888	-35	-3.8	1.08	1.10
Seasnl Rec: exis	60,904	60,753	-151	-0.2	838	869	31	3.7	1.38	1.43
Com/Ind: Lo: exi	483,648	478,604	-5,044	-1.0	14,283	14,445	162	1.1	2.95	3.02
Com/Ind Hi: exis	1,367,254	1,364,662	-2,591	-0.2	47,452	48,039	587	1.2	3.47	3.52
Publ U: Elec Gen	14,089	16,607	2,518	17.9	342	402	60	17.5	2.43	2.42
Publ U: Other	100,723	110,329	9,606	9.5	3,851	4,288	437	11.3	3.82	3.89
Ag HGA: Exist	12,768	11,268	-1,501	-11.8	177	160	-18	-9.9	1.39	1.42
Ag Hmstd Land	48,740	56,147	7,407	15.2	416	496	80	19.3	0.85	0.88
Ag Non-Hmstd	81,504	94,160	12,656	15.5	1,082	1,230	148	13.7	1.33	1.31
ResHmstd: NewCon	0	32,362	32,362	0.0	0	397	397	0.0	0.00	1.23
All other NewCon	0	60,042	60,042	0.0	0	1,573	1,573	0.0	0.00	2.62
Total	9,245,292	9,097,123	-148,169	-1.6	161,701	163,187	1,487	0.9	1.75	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	99,242	98,194	-1,048	-1.1	County	46.32	44.67	0.000	0.000
(-) TIF Tax Capacity	3,000	3,055	55	1.8	City/Town	61.90	64.33	0.335	0.339
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.94	18.68	17.378	20.416
(=) Taxable Tax Capacity	96,242	95,139	-1,103	-1.1	Special District	0.51	0.43	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	128.68	128.12	17.713	20.755

**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	83,600	79,900	-4.4	841	805	-37	-4.4	1.01	1.01
Res Hmstd: Avg Val	125,300	119,800	-4.4	1,500	1,445	-56	-3.7	1.2	1.21
Res Hmstd: Hi Val	167,000	159,700	-4.4	2,159	2,085	-74	-3.4	1.29	1.31
Res Hmstd: Ex-Hi Val	250,600	239,600	-4.4	3,480	3,366	-113	-3.3	1.39	1.40
Apartment	300,000	304,400	1.5	5,357	5,507	150	2.8	1.79	1.81
Comm/Ind: Lo Val	150,000	149,700	-0.2	4,306	4,367	62	1.4	2.87	2.92
Comm/Ind: Med Val	300,000	299,400	-0.2	9,958	10,084	126	1.3	3.32	3.37
Comm/Ind: Hi Val	1,000,000	998,100	-0.2	36,335	36,778	443	1.2	3.63	3.68

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,736,875	2,645,392	-91,483	-3.3	24,861	23,957	-904	-3.6	0.91	0.91
Res Non-Hm: exis	383,593	370,642	-12,951	-3.4	3,862	3,709	-154	-4.0	1.01	1.00
Apartments: exis	5,709	5,632	-76	-1.3	69	68	-1	-0.9	1.20	1.21
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	273,183	263,701	-9,482	-3.5	2,276	2,258	-18	-0.8	0.83	0.86
Com/Ind: Lo: exi	79,353	79,973	619	0.8	1,676	1,696	20	1.2	2.11	2.12
Com/Ind Hi: exis	181,611	186,085	4,474	2.5	4,599	4,720	121	2.6	2.53	2.54
Publ U: Elec Gen	23,371	23,566	195	0.8	337	317	-20	-5.8	1.44	1.35
Publ U: Other	268,971	288,334	19,363	7.2	7,349	7,799	450	6.1	2.73	2.70
Ag HGA: Exist	1,115,958	1,057,555	-58,403	-5.2	9,594	8,926	-668	-7.0	0.86	0.84
Ag Hmstd Land	9,160,480	10,676,565	1,516,085	16.6	40,540	46,727	6,187	15.3	0.44	0.44
Ag Non-Hmstd	4,379,622	5,372,274	992,652	22.7	31,763	36,958	5,195	16.4	0.73	0.69
ResHmstd: NewCon	0	14,432	14,432	0.0	0	129	129	0.0	0.00	0.89
All other NewCon	0	50,588	50,588	0.0	0	464	464	0.0	0.00	0.92
Total	18,608,726	21,034,740	2,426,014	13.0	126,926	137,727	10,800	8.5	0.68	0.65

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	174,212	21,469	14.1	County	47.50	45.48	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	11.02	10.10	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.56	14.87	20.577	22.635
(=) Taxable Tax Capacity	152,743	174,212	21,469	14.1	Special District	0.47	0.32	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	74.55	70.77	20.577	22.635

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	129,700	125,400	-3.3	1,043	988	-56	-5.3	0.80	0.79
Res Hmstd: Avg Val	194,400	187,900	-3.3	1,702	1,611	-91	-5.3	0.88	0.86
Res Hmstd: Hi Val	259,100	250,400	-3.4	2,361	2,235	-126	-5.3	0.91	0.89
Res Hmstd: Ex-Hi Val	388,800	375,800	-3.3	3,682	3,486	-196	-5.3	0.95	0.93
Apartment	300,000	296,000	-1.3	3,413	3,288	-125	-3.7	1.14	1.11
Comm/Ind: Lo Val	150,000	153,700	2.5	3,131	3,213	83	2.6	2.09	2.09
Comm/Ind: Med Val	300,000	307,400	2.5	7,202	7,352	149	2.1	2.40	2.39
Comm/Ind: Hi Val	1,000,000	1,024,600	2.5	26,202	26,661	459	1.8	2.62	2.60

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	7,424,488	7,381,240	-43,248	-0.6	92,619	92,761	141	0.2	1.25	1.26
Res Non-Hm: exis	1,233,378	1,195,783	-37,596	-3.0	18,030	17,580	-449	-2.5	1.46	1.47
Apartments: exis	408,272	423,752	15,480	3.8	7,113	7,468	355	5.0	1.74	1.76
Low-inc Apts: ex	94,149	93,071	-1,078	-1.1	1,013	1,014	1	0.1	1.08	1.09
Seasnl Rec: exis	13,176	11,031	-2,145	-16.3	227	192	-35	-15.6	1.72	1.74
Com/Ind: Lo: exi	334,825	328,233	-6,592	-2.0	9,440	9,408	-32	-0.3	2.82	2.87
Com/Ind Hi: exis	1,883,041	1,869,982	-13,059	-0.7	68,939	70,460	1,521	2.2	3.66	3.77
Publ U: Elec Gen	0	3,274	3,274	0.0	0	70	70	0.0	0.00	2.13
Publ U: Other	76,892	80,338	3,446	4.5	2,742	2,910	168	6.1	3.57	3.62
Ag HGA: Exist	349,720	343,342	-6,378	-1.8	3,835	3,720	-115	-3.0	1.10	1.08
Ag Hmstd Land	806,711	909,978	103,266	12.8	4,407	5,025	618	14.0	0.55	0.55
Ag Non-Hmstd	374,674	411,842	37,168	9.9	4,045	4,368	323	8.0	1.08	1.06
ResHmstd: NewCon	0	43,982	43,982	0.0	0	561	561	0.0	0.00	1.28
All other NewCon	0	66,273	66,273	0.0	0	1,593	1,593	0.0	0.00	2.40
Total	12,999,325	13,162,119	162,794	1.3	212,410	217,130	4,720	2.2	1.63	1.65

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	140,704	142,528	1,824	1.3	County	58.11	58.54	0.000	0.000
(-) TIF Tax Capacity	2,503	2,595	92	3.7	City/Town	42.47	43.65	0.123	0.125
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.45	23.51	12.287	12.563
(=) Taxable Tax Capacity	138,201	139,934	1,732	1.3	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	125.04	125.69	12.410	12.688

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	125,500	124,800	-0.6	1,401	1,400	0	0.0	1.12	1.12
Res Hmstd: Avg Val	188,100	187,000	-0.6	2,331	2,331	0	0.0	1.24	1.25
Res Hmstd: Hi Val	250,800	249,300	-0.6	3,264	3,264	0	0.0	1.30	1.31
Res Hmstd: Ex-Hi Val	376,300	374,100	-0.6	5,130	5,132	2	0.0	1.36	1.37
Apartment	300,000	311,400	3.8	5,061	5,288	226	4.5	1.69	1.7
Comm/Ind: Lo Val	150,000	149,000	-0.7	4,144	4,172	28	0.7	2.76	2.80
Comm/Ind: Med Val	300,000	297,900	-0.7	9,608	9,660	52	0.5	3.20	3.24
Comm/Ind: Hi Val	1,000,000	993,100	-0.7	35,104	35,322	218	0.6	3.51	3.56

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	9,536,726	9,035,367	-501,359	-5.3	123,710	116,898	-6,812	-5.5	1.30	1.29
Res Non-Hm: exis	1,336,115	1,296,256	-39,859	-3.0	21,472	20,965	-506	-2.4	1.61	1.62
Apartments: exis	503,486	506,584	3,098	0.6	8,999	9,168	169	1.9	1.79	1.81
Low-inc Apts: ex	136,946	133,697	-3,249	-2.4	1,582	1,558	-24	-1.5	1.15	1.17
Seasnl Rec: exis	108,814	101,691	-7,123	-6.5	1,751	1,664	-88	-5.0	1.61	1.64
Com/Ind: Lo: exi	769,416	762,779	-6,638	-0.9	22,790	22,822	33	0.1	2.96	2.99
Com/Ind Hi: exis	1,734,203	1,692,275	-41,928	-2.4	62,836	62,300	-536	-0.9	3.62	3.68
Publ U: Elec Gen	345,902	411,701	65,799	19.0	9,627	10,898	1,271	13.2	2.78	2.65
Publ U: Other	266,993	304,865	37,872	14.2	10,205	11,695	1,490	14.6	3.82	3.84
Ag HGA: Exist	37,072	34,452	-2,620	-7.1	461	424	-37	-8.1	1.24	1.23
Ag Hmstd Land	111,233	129,380	18,148	16.3	731	864	133	18.1	0.66	0.67
Ag Non-Hmstd	113,046	117,841	4,796	4.2	1,410	1,471	60	4.3	1.25	1.25
ResHmstd: NewCon	0	33,729	33,729	0.0	0	446	446	0.0	0.00	1.32
All other NewCon	0	60,653	60,653	0.0	0	1,586	1,586	0.0	0.00	2.61
Total	14,999,952	14,621,272	-378,681	-2.5	265,574	262,758	-2,816	-1.1	1.77	1.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	160,713	157,624	-3,089	-1.9	County	47.51	46.67	0.000	0.000
(-) TIF Tax Capacity	4,848	2,643	-2,205	-45.5	City/Town	56.96	59.51	0.205	0.193
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.37	22.21	21.141	21.096
(=) Taxable Tax Capacity	155,865	154,981	-884	-0.6	Special District	1.99	2.04	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	129.84	130.43	21.347	21.289

**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	90,500	85,700	-5.3	990	915	-75	-7.6	1.09	1.07
Res Hmstd: Avg Val	135,700	128,600	-5.2	1,727	1,616	-110	-6.4	1.27	1.26
Res Hmstd: Hi Val	180,900	171,400	-5.3	2,463	2,316	-147	-6.0	1.36	1.35
Res Hmstd: Ex-Hi Val	271,400	257,100	-5.3	3,937	3,717	-220	-5.6	1.45	1.45
Apartment	300,000	301,800	0.6	5,509	5,563	54	1.0	1.84	1.84
Comm/Ind: Lo Val	150,000	146,400	-2.4	4,386	4,330	-57	-1.3	2.92	2.96
Comm/Ind: Med Val	300,000	292,700	-2.4	10,128	9,962	-166	-1.6	3.38	3.40
Comm/Ind: Hi Val	1,000,000	975,800	-2.4	36,922	36,412	-510	-1.4	3.69	3.73

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	4,484,345	4,338,526	-145,819	-3.3	44,450	42,410	-2,040	-4.6	0.99	0.98
Res Non-Hm: exis	667,211	657,487	-9,725	-1.5	7,249	7,042	-208	-2.9	1.09	1.07
Apartments: exis	3,407	4,726	1,319	38.7	46	60	15	31.7	1.34	1.28
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	229,188	228,213	-975	-0.4	2,216	2,218	2	0.1	0.97	0.97
Com/Ind: Lo: exi	105,809	109,575	3,766	3.6	2,431	2,496	65	2.7	2.30	2.28
Com/Ind Hi: exis	119,289	128,242	8,952	7.5	3,482	3,745	263	7.5	2.92	2.92
Publ U: Elec Gen	28	29	1	3.6	1	1	0	0.4	2.46	2.38
Publ U: Other	349,813	361,760	11,946	3.4	10,397	10,661	264	2.5	2.97	2.95
Ag HGA: Exist	1,744,954	1,685,083	-59,871	-3.4	16,422	15,442	-980	-6.0	0.94	0.92
Ag Hmstd Land	8,826,823	10,186,863	1,360,041	15.4	42,892	49,043	6,150	14.3	0.49	0.48
Ag Non-Hmstd	3,712,335	4,291,537	579,203	15.6	31,873	35,061	3,189	10.0	0.86	0.82
ResHmstd: NewCon	0	23,347	23,347	0.0	0	225	225	0.0	0.00	0.96
All other NewCon	0	57,121	57,121	0.0	0	516	516	0.0	0.00	0.90
Total	20,243,202	22,072,509	1,829,306	9.0	161,458	168,919	7,461	4.6	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	179,979	14,477	8.7	County	49.70	48.41	0.000	0.000
(-) TIF Tax Capacity	7	7	0	0.0	City/Town	14.70	13.81	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.83	20.96	19.982	20.293
(=) Taxable Tax Capacity	165,495	179,972	14,477	8.7	Special District	0.65	0.57	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	86.88	83.75	19.982	20.293

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	133,200	128,900	-3.2	1,204	1,126	-78	-6.4	0.90	0.87	
Res Hmstd: Avg Val	199,700	193,200	-3.3	1,967	1,844	-123	-6.2	0.98	0.95	
Res Hmstd: Hi Val	266,200	257,500	-3.3	2,729	2,561	-168	-6.2	1.03	0.99	
Res Hmstd: Ex-Hi Val	399,500	386,500	-3.3	4,258	4,001	-257	-6.0	1.07	1.04	
Apartment	300,000	416,100	38.7	3,857	5,200	1,343	34.8	1.29	1.25	
Comm/Ind: Lo Val	150,000	161,300	7.5	3,399	3,702	302	8.9	2.27	2.29	
Comm/Ind: Med Val	300,000	322,500	7.5	7,832	8,423	591	7.5	2.61	2.61	
Comm/Ind: Hi Val	1,000,000	1,075,000	7.5	28,516	30,460	1,944	6.8	2.85	2.83	

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	18,382,953	16,679,869	-1,703,084	-9.3	234,165	225,648	-8,517	-3.6	1.27	1.35
Res Non-Hm: exis	2,053,507	1,939,444	-114,063	-5.6	30,277	30,874	597	2.0	1.47	1.59
Apartments: exis	733,834	722,573	-11,262	-1.5	12,963	14,037	1,074	8.3	1.77	1.94
Low-inc Apts: ex	145,233	142,236	-2,997	-2.1	1,586	1,695	110	6.9	1.09	1.19
Seasnl Rec: exis	75,016	64,963	-10,053	-13.4	1,191	1,127	-64	-5.4	1.59	1.74
Com/Ind: Lo: exi	480,561	473,175	-7,386	-1.5	14,016	14,791	775	5.5	2.92	3.13
Com/Ind Hi: exis	3,510,175	3,096,500	-413,675	-11.8	133,714	126,782	-6,932	-5.2	3.81	4.09
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	264,406	277,404	12,998	4.9	9,954	11,191	1,236	12.4	3.76	4.03
Ag HGA: Exist	99,201	93,114	-6,087	-6.1	1,156	1,159	2	0.2	1.17	1.24
Ag Hmstd Land	108,420	111,106	2,686	2.5	500	565	64	12.9	0.46	0.51
Ag Non-Hmstd	125,187	108,917	-16,270	-13.0	1,425	1,340	-85	-6.0	1.14	1.23
ResHmstd: NewCon	0	115,618	115,618	0.0	0	1,544	1,544	0.0	0.00	1.34
All other NewCon	0	68,195	68,195	0.0	0	1,792	1,792	0.0	0.00	2.63
Total	25,978,493	23,893,113	-2,085,380	-8.0	440,947	432,544	-8,404	-1.9	1.70	1.81

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	283,326	257,260	-26,066	-9.2	County	41.35	44.56	0.000	0.000
(-) TIF Tax Capacity	12,635	8,375	-4,260	-33.7	City/Town	41.48	45.05	0.377	0.408
(-) FD Contrib Tax Cap	32,405	30,064	-2,341	-7.2	School District	28.68	32.09	22.218	23.211
(=) Taxable Tax Capacity	238,286	218,821	-19,465	-8.2	Special District	5.95	6.35	0.000	0.000
FD Distrib Tax Cap	53,033	50,429	-2,603	-4.9	Total	117.46	128.05	22.595	23.619

**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	128,100	116,200	-9.3	1,492	1,419	-73	-4.9	1.16	1.22
Res Hmstd: Avg Val	192,000	174,200	-9.3	2,455	2,366	-89	-3.6	1.28	1.36
Res Hmstd: Hi Val	255,900	232,200	-9.3	3,417	3,313	-105	-3.1	1.34	1.43
Res Hmstd: Ex-Hi Val	384,000	348,400	-9.3	5,347	5,209	-138	-2.6	1.39	1.5
Apartment	300,000	295,400	-1.5	5,083	5,426	343	6.8	1.69	1.84
Comm/Ind: Lo Val	150,000	132,300	-11.8	4,127	3,896	-230	-5.6	2.75	2.94
Comm/Ind: Med Val	300,000	264,600	-11.8	9,516	8,827	-688	-7.2	3.17	3.34
Comm/Ind: Hi Val	1,000,000	882,100	-11.8	34,665	32,588	-2,077	-6.0	3.47	3.69

WASHINGTON COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	18,006,978	16,562,364	-1,444,614	-8.0	208,582	203,345	-5,237	-2.5	1.16	1.23
Res Non-Hm: exis	2,130,599	1,981,376	-149,223	-7.0	26,774	26,509	-264	-1.0	1.26	1.34
Apartments: exis	570,687	564,369	-6,318	-1.1	8,884	9,496	612	6.9	1.56	1.68
Low-inc Apts: ex	125,359	131,732	6,373	5.1	1,171	1,338	167	14.3	0.93	1.02
Seasnl Rec: exis	159,246	146,268	-12,978	-8.1	1,856	1,823	-33	-1.8	1.17	1.25
Com/Ind: Lo: exi	299,925	298,156	-1,769	-0.6	8,198	8,687	489	6.0	2.73	2.91
Com/Ind Hi: exis	2,629,211	2,580,981	-48,229	-1.8	94,620	99,243	4,623	4.9	3.60	3.85
Publ U: Elec Gen	158,090	174,836	16,746	10.6	4,116	4,773	658	16.0	2.60	2.73
Publ U: Other	250,048	271,245	21,198	8.5	9,001	10,379	1,379	15.3	3.60	3.83
Ag HGA: Exist	136,649	133,367	-3,283	-2.4	1,371	1,414	44	3.2	1.00	1.06
Ag Hmstd Land	199,575	217,657	18,082	9.1	722	874	152	21.1	0.36	0.40
Ag Non-Hmstd	387,697	380,966	-6,731	-1.7	3,662	3,787	124	3.4	0.94	0.99
ResHmstd: NewCon	0	115,907	115,907	0.0	0	1,458	1,458	0.0	0.00	1.26
All other NewCon	0	84,784	84,784	0.0	0	1,579	1,579	0.0	0.00	1.86
Total	25,054,065	23,644,008	-1,410,056	-5.6	368,955	374,707	5,753	1.6	1.47	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	274,209	258,629	-15,581	-5.7	County	31.61	33.83	0.180	0.191	
(-) TIF Tax Capacity	5,450	5,291	-159	-2.9	City/Town	35.54	38.59	0.688	1.016	
(-) FD Contrib Tax Cap	24,758	24,707	-52	-0.2	School District	29.16	31.10	18.338	19.169	
(=) Taxable Tax Capacity	244,001	228,631	-15,370	-6.3	Special District	5.97	6.41	0.000	0.000	
FD Distrib Tax Cap	30,304	27,586	-2,718	-9.0	Total	102.28	109.93	19.206	20.376	

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	167,500	154,100		-8.0	1,808	1,751	-57	-3.2	1.08	1.14
Res Hmstd: Avg Val	251,200	231,000		-8.0	2,902	2,829	-73	-2.5	1.16	1.22
Res Hmstd: Hi Val	334,800	307,900		-8.0	3,995	3,908	-87	-2.2	1.19	1.27
Res Hmstd: Ex-Hi Val	502,400	462,100		-8.0	6,110	6,022	-88	-1.4	1.22	1.30
Apartment	300,000	296,700		-1.1	4,412	4,682	270	6.1	1.47	1.58
Comm/Ind: Lo Val	150,000	147,200		-1.9	3,734	3,887	153	4.1	2.49	2.64
Comm/Ind: Med Val	300,000	294,500		-1.8	8,617	8,951	334	3.9	2.87	3.04
Comm/Ind: Hi Val	1,000,000	981,700		-1.8	31,403	32,681	1,278	4.1	3.14	3.33

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	25,427,950	23,393,312	-2,034,637		-8.0	312,380	299,129	-13,251	-4.2	1.23	1.28
Res Non-Hm: exis	2,356,613	2,413,273	56,659		2.4	32,643	34,965	2,322	7.1	1.39	1.45
Apartments: exis	1,615,498	1,646,591	31,093		1.9	25,454	27,620	2,165	8.5	1.58	1.68
Low-inc Apts: ex	123,463	127,809	4,346		3.5	1,268	1,387	120	9.5	1.03	1.09
Seasnl Rec: exis	44,717	42,784	-1,933		-4.3	707	715	9	1.2	1.58	1.67
Com/Ind: Lo: exi	521,610	518,573	-3,037		-0.6	14,685	15,448	763	5.2	2.82	2.98
Com/Ind Hi: exis	5,452,145	5,328,250	-123,895		-2.3	198,153	205,273	7,120	3.6	3.63	3.85
Publ U: Elec Gen	81,748	95,529	13,781		16.9	2,153	2,702	549	25.5	2.63	2.83
Publ U: Other	539,483	568,719	29,235		5.4	19,769	21,969	2,199	11.1	3.66	3.86
Ag HGA: Exist	194,867	175,460	-19,407		-10.0	2,056	1,884	-172	-8.4	1.06	1.07
Ag Hmstd Land	664,993	761,910	96,917		14.6	3,316	4,084	768	23.2	0.50	0.54
Ag Non-Hmstd	327,503	353,456	25,953		7.9	3,220	3,598	379	11.8	0.98	1.02
ResHmstd: NewCon	0	120,721	120,721		0.0	0	1,566	1,566	0.0	0.00	1.30
All other NewCon	0	76,566	76,566		0.0	0	1,657	1,657	0.0	0.00	2.16
Total	37,350,592	35,622,955	-1,727,637		-4.6	615,804	621,997	6,193	1.0	1.65	1.75

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change			Base	Alter	Base	Alter	
Total Tax Capacity	419,899	400,333	-19,566		-4.7	County	31.30	33.28	0.551	0.000
(-) TIF Tax Capacity	13,106	11,144	-1,962		-15.0	City/Town	42.07	45.25	0.998	0.781
(-) FD Contrib Tax Cap	50,081	49,201	-879		-1.8	School District	28.77	29.78	21.161	22.530
(=) Taxable Tax Capacity	356,713	339,988	-16,725		-4.7	Special District	5.26	5.48	0.000	0.000
FD Distrib Tax Cap	54,368	51,193	-3,175		-5.8	Total	107.41	113.80	22.710	23.311

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	147,700	135,900		-8.0	1,665	1,579	-86	-5.2	1.13	1.16
Res Hmstd: Avg Val	221,400	203,700		-8.0	2,695	2,578	-117	-4.3	1.22	1.27
Res Hmstd: Hi Val	295,200	271,600		-8.0	3,726	3,578	-148	-4.0	1.26	1.32
Res Hmstd: Ex-Hi Val	442,900	407,500		-8.0	5,763	5,581	-182	-3.2	1.30	1.37
Apartment	300,000	305,800		1.9	4,709	5,063	354	7.5	1.57	1.66
Comm/Ind: Lo Val	150,000	146,600		-2.3	3,902	3,999	97	2.5	2.60	2.73
Comm/Ind: Med Val	300,000	293,200		-2.3	8,991	9,190	199	2.2	3	3.13
Comm/Ind: Hi Val	1,000,000	977,300		-2.3	32,740	33,542	802	2.4	3.27	3.43

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Market Value				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: exist	16,500,367	15,193,754	-1,306,613	-7.9	214,529	207,975	-6,554	-3.1	1.30	1.37
Res Non-Hm: exis	2,101,787	2,042,919	-58,869	-2.8	30,159	30,954	795	2.6	1.43	1.52
Apartments: exis	398,696	390,096	-8,600	-2.2	6,768	7,109	341	5.0	1.70	1.82
Low-inc Apts: ex	101,554	94,432	-7,122	-7.0	1,090	1,086	-4	-0.3	1.07	1.15
Seasnl Rec: exis	80,433	73,412	-7,021	-8.7	1,097	1,064	-33	-3.0	1.36	1.45
Com/Ind: Lo: exi	380,034	370,378	-9,656	-2.5	10,995	11,354	359	3.3	2.89	3.07
Com/Ind Hi: exis	2,316,501	2,254,726	-61,775	-2.7	87,394	90,403	3,009	3.4	3.77	4.01
Publ U: Elec Gen	18,308	19,505	1,197	6.5	464	546	81	17.5	2.54	2.80
Publ U: Other	216,179	234,344	18,165	8.4	7,893	9,064	1,171	14.8	3.65	3.87
Ag HGA: Exist	339,671	340,037	366	0.1	3,475	3,614	138	4.0	1.02	1.06
Ag Hmstd Land	951,423	1,083,598	132,175	13.9	4,472	5,444	971	21.7	0.47	0.50
Ag Non-Hmstd	459,805	481,420	21,616	4.7	4,769	5,189	420	8.8	1.04	1.08
ResHmstd: NewCon	0	158,547	158,547	0.0	0	2,220	2,220	0.0	0.00	1.40
All other NewCon	0	108,318	108,318	0.0	0	2,500	2,500	0.0	0.00	2.31
Total	23,864,758	22,845,486	-1,019,272	-4.3	373,107	378,522	5,415	1.5	1.56	1.66

Tax Base**Tax Rates**

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	255,844	243,830	-12,014	-4.7	County	40.64	42.89	0.000	0.000
(-) TIF Tax Capacity	6,689	6,217	-472	-7.1	City/Town	34.15	36.39	0.961	1.000
(-) FD Contrib Tax Cap	22,062	21,222	-840	-3.8	School District	35.08	36.95	18.340	20.138
(=) Taxable Tax Capacity	227,093	216,390	-10,703	-4.7	Special District	5.65	5.90	0.000	0.000
FD Distrib Tax Cap	26,032	24,384	-1,648	-6.3	Total	115.52	122.12	19.301	21.137

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	175,700	161,800	-7.9	2,121	2,041	-80	-3.8	1.21	1.26	
Res Hmstd: Avg Val	263,400	242,500	-7.9	3,395	3,286	-109	-3.2	1.29	1.35	
Res Hmstd: Hi Val	351,200	323,400	-7.9	4,670	4,534	-136	-2.9	1.33	1.40	
Res Hmstd: Ex-Hi Val	526,900	485,200	-7.9	7,182	6,951	-231	-3.2	1.36	1.43	
Apartment	300,000	293,500	-2.2	4,911	5,101	190	3.9	1.64	1.74	
Comm/Ind: Lo Val	150,000	146,000	-2.7	4,034	4,134	100	2.5	2.69	2.83	
Comm/Ind: Med Val	300,000	292,000	-2.7	9,315	9,507	192	2.1	3.11	3.26	
Comm/Ind: Hi Val	1,000,000	973,300	-2.7	33,962	34,746	784	2.3	3.4	3.57	

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	16,063,982	14,742,507	-1,321,474	-8.2	234,707	225,134	-9,573	-4.1	1.46	1.53
Res Non-Hm: exis	1,557,719	1,471,815	-85,905	-5.5	26,068	26,014	-54	-0.2	1.67	1.77
Apartments: exis	953,146	958,445	5,298	0.6	19,504	20,688	1,184	6.1	2.05	2.16
Low-inc Apts: ex	124,782	123,592	-1,190	-1.0	1,565	1,630	65	4.1	1.25	1.32
Seasnl Rec: exis	14,212	13,613	-599	-4.2	305	311	6	1.9	2.15	2.28
Com/Ind: Lo: exi	339,970	335,586	-4,384	-1.3	10,544	11,042	498	4.7	3.10	3.29
Com/Ind Hi: exis	3,945,443	3,762,336	-183,107	-4.6	159,089	160,824	1,735	1.1	4.03	4.27
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	234,038	254,875	20,837	8.9	9,312	10,819	1,506	16.2	3.98	4.24
Ag HGA: Exist	63,046	57,070	-5,976	-9.5	860	856	-5	-0.6	1.36	1.50
Ag Hmstd Land	116,106	120,464	4,358	3.8	671	768	97	14.4	0.58	0.64
Ag Non-Hmstd	229,110	216,519	-12,590	-5.5	3,037	3,100	63	2.1	1.33	1.43
ResHmstd: NewCon	0	99,224	99,224	0.0	0	1,489	1,489	0.0	0.00	1.50
All other NewCon	0	78,385	78,385	0.0	0	2,787	2,787	0.0	0.00	3.56
Total	23,641,554	22,234,431	-1,407,123	-6.0	465,664	465,463	-201	0.0	1.97	2.09

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	250,871	-16,233	-6.1	County	48.07	49.34	0.000	0.000
(-) TIF Tax Capacity	10,188	6,320	-3,867	-38.0	City/Town	47.21	51.56	1.080	0.422
(-) FD Contrib Tax Cap	35,380	32,731	-2,648	-7.5	School District	28.82	31.44	24.226	25.644
(=) Taxable Tax Capacity	221,536	211,819	-9,717	-4.4	Special District	10.16	10.71	0.000	0.000
FD Distrib Tax Cap	45,091	43,649	-1,443	-3.2	Total	134.27	143.06	25.306	26.066

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	133,700	122,700	-11,000	-8.2	1,795	1,700	-95	-5.3	1.34	1.39
Res Hmstd: Avg Val	200,500	184,000	-16,500	-8.2	2,942	2,816	-126	-4.3	1.47	1.53
Res Hmstd: Hi Val	267,300	245,300	-22,000	-8.2	4,088	3,932	-157	-3.8	1.53	1.60
Res Hmstd: Ex-Hi Val	401,000	368,000	-33,000	-8.2	6,384	6,165	-219	-3.4	1.59	1.68
Apartment	300,000	301,700	1,700	0.6	5,794	6,181	387	6.7	1.93	2.05
Comm/Ind: Lo Val	150,000	143,000	-7,000	-4.7	4,545	4,568	23	0.5	3.03	3.19
Comm/Ind: Med Val	300,000	286,100	-13,900	-4.6	10,479	10,471	-9	-0.1	3.49	3.66
Comm/Ind: Hi Val	1,000,000	953,600	-46,400	-4.6	38,171	38,322	150	0.4	3.82	4.02

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	19,526,237	18,369,185	-1,157,052	-5.9	274,235	266,571	-7,664	-2.8	1.40	1.45
Res Non-Hm: exis	2,130,725	2,113,974	-16,750	-0.8	32,391	33,327	936	2.9	1.52	1.58
Apartments: exis	2,008,098	2,059,392	51,294	2.6	36,376	38,989	2,613	7.2	1.81	1.89
Low-inc Apts: ex	160,867	162,423	1,557	1.0	1,799	1,899	101	5.6	1.12	1.17
Seasnl Rec: exis	6,108	4,685	-1,423	-23.3	115	86	-29	-25.3	1.89	1.84
Com/Ind: Lo: exi	382,812	385,054	2,242	0.6	11,417	12,026	609	5.3	2.98	3.12
Com/Ind Hi: exis	7,376,500	7,456,192	79,692	1.1	285,791	303,279	17,488	6.1	3.87	4.07
Publ U: Elec Gen	198	0	-198	-100.0	6	0	-6	-100.0	3.08	0.00
Publ U: Other	173,790	197,573	23,783	13.7	6,756	8,068	1,312	19.4	3.89	4.08
Ag HGA: Exist	161	155	-6	-3.4	2	2	0	1.8	1.27	1.34
Ag Hmstd Land	60	60	0	0.7	0	0	0	12.8	0.33	0.37
Ag Non-Hmstd	214	247	33	15.5	3	3	1	22.9	1.26	1.34
ResHmstd: NewCon	0	78,862	78,862	0.0	0	1,130	1,130	0.0	0.00	1.43
All other NewCon	0	135,996	135,996	0.0	0	4,541	4,541	0.0	0.00	3.34
Total	31,765,768	30,963,799	-801,969	-2.5	648,891	669,920	21,030	3.2	2.04	2.16

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	386,108	-6,743	-1.7	County	48.07	49.34	0.000	0.000
(-) TIF Tax Capacity	26,973	28,247	1,274	4.7	City/Town	40.88	43.15	0.193	0.199
(-) FD Contrib Tax Cap	59,477	55,896	-3,581	-6.0	School District	26.12	27.46	18.934	19.750
(=) Taxable Tax Capacity	306,401	301,965	-4,436	-1.4	Special District	11.75	12.33	0.000	0.000
FD Distrib Tax Cap	27,449	25,719	-1,731	-6.3	Total	126.83	132.28	19.127	19.949

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	175,000	164,600	-10,400	-5.9	2,282	2,209	-73	-3.2	1.30	1.34
Res Hmstd: Avg Val	262,300	246,800	-15,500	-5.9	3,656	3,558	-97	-2.7	1.39	1.44
Res Hmstd: Hi Val	349,700	329,000	-20,700	-5.9	5,031	4,908	-123	-2.5	1.44	1.49
Res Hmstd: Ex-Hi Val	524,600	493,500	-31,100	-5.9	7,735	7,513	-222	-2.9	1.47	1.52
Apartment	300,000	307,700	7,700	2.6	5,330	5,702	372	7.0	1.78	1.85
Comm/Ind: Lo Val	150,000	151,600	1,600	1.1	4,285	4,520	235	5.5	2.86	2.98
Comm/Ind: Med Val	300,000	303,200	3,200	1.1	9,903	10,426	523	5.3	3.30	3.44
Comm/Ind: Hi Val	1,000,000	1,010,800	10,800	1.1	36,121	37,993	1,872	5.2	3.61	3.76

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	26,208,882	24,584,346	-1,624,536	-6.2	350,239	339,628	-10,611	-3.0	1.34	1.38
Res Non-Hm: exis	3,916,126	3,831,875	-84,250	-2.2	55,071	56,017	946	1.7	1.41	1.46
Apartments: exis	1,497,854	1,635,027	137,173	9.2	25,214	28,398	3,184	12.6	1.68	1.74
Low-inc Apts: ex	111,317	114,371	3,054	2.7	1,154	1,226	72	6.2	1.04	1.07
Seasnl Rec: exis	148,264	136,745	-11,520	-7.8	2,117	2,044	-72	-3.4	1.43	1.49
Com/Ind: Lo: exi	360,983	360,861	-122	0.0	10,311	10,787	476	4.6	2.86	2.99
Com/Ind Hi: exis	5,933,280	5,946,264	12,984	0.2	223,005	233,159	10,154	4.6	3.76	3.92
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	217,138	249,380	32,242	14.8	8,071	9,722	1,650	20.4	3.72	3.90
Ag HGA: Exist	63,950	57,042	-6,908	-10.8	796	745	-51	-6.4	1.24	1.31
Ag Hmstd Land	114,120	77,743	-36,377	-31.9	738	392	-346	-46.9	0.65	0.50
Ag Non-Hmstd	176,365	200,342	23,977	13.6	1,902	2,236	334	17.6	1.08	1.12
ResHmstd: NewCon	0	142,436	142,436	0.0	0	1,948	1,948	0.0	0.00	1.37
All other NewCon	0	122,936	122,936	0.0	0	2,828	2,828	0.0	0.00	2.30
Total	38,748,277	37,459,367	-1,288,910	-3.3	678,618	689,129	10,511	1.5	1.75	1.84

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	445,898	-13,849	-3.0	County	48.07	49.34	0.000	0.000
(-) TIF Tax Capacity	8,060	7,241	-819	-10.2	City/Town	29.82	31.41	0.953	0.820
(-) FD Contrib Tax Cap	50,447	48,889	-1,559	-3.1	School District	25.60	26.24	18.144	19.385
(=) Taxable Tax Capacity	401,240	389,769	-11,471	-2.9	Special District	10.87	11.50	0.000	0.000
FD Distrib Tax Cap	20,467	18,549	-1,918	-9.4	Total	114.36	118.50	19.097	20.205

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	237,700	223,000	-6.2	2,991	2,890	-101	-3.4	1.26	1.3
Res Hmstd: Avg Val	356,300	334,200	-6.2	4,696	4,551	-145	-3.1	1.32	1.36
Res Hmstd: Hi Val	475,000	445,600	-6.2	6,339	6,181	-159	-2.5	1.33	1.39
Res Hmstd: Ex-Hi Val	712,700	668,500	-6.2	10,120	9,772	-348	-3.4	1.42	1.46
Apartment	300,000	327,500	9.2	4,862	5,513	651	13.4	1.62	1.68
Comm/Ind: Lo Val	150,000	150,300	0.2	4,004	4,162	158	3.9	2.67	2.77
Comm/Ind: Med Val	300,000	300,700	0.2	9,248	9,611	363	3.9	3.08	3.2
Comm/Ind: Hi Val	1,000,000	1,002,200	0.2	33,718	35,025	1,306	3.9	3.37	3.49

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	14,142,859	12,952,096	-1,190,764	-8.4	197,816	192,653	-5,163	-2.6	1.40	1.49
Res Non-Hm: exis	1,520,226	1,421,864	-98,362	-6.5	23,781	23,933	152	0.6	1.56	1.68
Apartments: exis	1,218,396	1,244,262	25,866	2.1	22,635	24,966	2,331	10.3	1.86	2.01
Low-inc Apts: ex	242,781	252,187	9,406	3.9	2,828	3,182	354	12.5	1.16	1.26
Seasnl Rec: exis	16,276	14,925	-1,351	-8.3	277	276	-1	-0.4	1.70	1.85
Com/Ind: Lo: exi	340,334	339,452	-881	-0.3	10,196	10,864	668	6.6	3.00	3.20
Com/Ind Hi: exis	4,528,274	4,343,401	-184,873	-4.1	178,210	182,502	4,292	2.4	3.94	4.20
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	225,215	246,859	21,644	9.6	8,840	10,346	1,506	17.0	3.92	4.19
Ag HGA: Exist	959	959	0	0.0	14	15	1	6.0	1.46	1.55
Ag Hmstd Land	820	872	52	6.3	4	5	1	16.1	0.50	0.54
Ag Non-Hmstd	16,340	20,877	4,538	27.8	184	261	78	42.3	1.12	1.25
ResHmstd: NewCon	0	30,710	30,710	0.0	0	451	451	0.0	0.00	1.47
All other NewCon	0	44,028	44,028	0.0	0	1,102	1,102	0.0	0.00	2.50
Total	22,252,480	20,912,493	-1,339,987	-6.0	444,784	450,555	5,771	1.3	2.00	2.15

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	248,809	-15,888	-6.0	County	61.01	65.24	0.000	0.000
(-) TIF Tax Capacity	17,191	15,248	-1,943	-11.3	City/Town	32.05	35.32	1.018	1.044
(-) FD Contrib Tax Cap	37,441	34,606	-2,835	-7.6	School District	25.34	26.48	20.580	22.968
(=) Taxable Tax Capacity	210,066	198,955	-11,111	-5.3	Special District	9.81	10.82	0.000	0.000
FD Distrib Tax Cap	29,071	28,682	-389	-1.3	Total	128.21	137.86	21.597	24.011

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	147,400	135,000	-8.4	1,901	1,839	-61	-3.2	1.29	1.36
Res Hmstd: Avg Val	220,900	202,300	-8.4	3,087	3,012	-74	-2.4	1.4	1.49
Res Hmstd: Hi Val	294,500	269,700	-8.4	4,274	4,187	-87	-2.0	1.45	1.55
Res Hmstd: Ex-Hi Val	441,900	404,700	-8.4	6,620	6,540	-80	-1.2	1.5	1.62
Apartment	300,000	306,400	2.1	5,456	6,016	560	10.3	1.82	1.96
Comm/Ind: Lo Val	150,000	143,900	-4.1	4,353	4,455	102	2.3	2.90	3.1
Comm/Ind: Med Val	300,000	287,800	-4.1	10,050	10,222	172	1.7	3.35	3.55
Comm/Ind: Hi Val	1,000,000	959,200	-4.1	36,634	37,400	766	2.1	3.66	3.9

CITY OF MINNEAPOLIS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	17,601,023	16,473,315	-1,127,708	-6.4	289,561	276,117	-13,445	-4.6	1.65	1.68
Res Non-Hm: exis	5,013,106	4,941,463	-71,643	-1.4	93,740	94,665	925	1.0	1.87	1.92
Apartments: exis	2,871,407	2,854,804	-16,604	-0.6	61,103	62,460	1,357	2.2	2.13	2.19
Low-inc Apts: ex	365,755	387,299	21,544	5.9	4,793	5,210	417	8.7	1.31	1.35
Seasnl Rec: exis	22,575	21,153	-1,422	-6.3	514	490	-23	-4.6	2.28	2.32
Com/Ind: Lo: exi	638,060	630,789	-7,271	-1.1	20,532	21,135	603	2.9	3.22	3.35
Com/Ind Hi: exis	6,715,930	6,665,498	-50,433	-0.8	283,128	292,949	9,820	3.5	4.22	4.39
Publ U: Elec Gen	27,339	32,132	4,793	17.5	874	1,075	200	22.9	3.20	3.34
Publ U: Other	284,211	336,563	52,352	18.4	11,980	14,792	2,812	23.5	4.22	4.39
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	1,473	1,469	-4	-0.3	22	23	1	3.2	1.52	1.58
ResHmstd: NewCon	0	48,731	48,731	0.0	0	817	817	0.0	0.00	1.68
All other NewCon	0	171,554	171,554	0.0	0	4,622	4,622	0.0	0.00	2.69
Total	33,540,879	32,564,769	-976,110	-2.9	766,249	774,355	8,106	1.1	2.28	2.38

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	397,589	-9,904	-2.4	County	47.42	48.68	0.000	0.000
(-) TIF Tax Capacity	36,038	27,187	-8,851	-24.6	City/Town	72.39	72.57	2.784	2.868
(-) FD Contrib Tax Cap	52,180	47,101	-5,078	-9.7	School District	24.19	27.17	19.660	18.865
(=) Taxable Tax Capacity	319,276	323,301	4,025	1.3	Special District	8.29	9.23	0.000	0.000
FD Distrib Tax Cap	52,856	51,076	-1,781	-3.4	Total	152.28	157.65	22.444	21.733

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	150,200	140,600	-6.4	2,263	2,134	-129	-5.7	1.51	1.52
Res Hmstd: Avg Val	225,100	210,700	-6.4	3,675	3,491	-183	-5.0	1.63	1.66
Res Hmstd: Hi Val	300,100	280,900	-6.4	5,088	4,850	-238	-4.7	1.7	1.73
Res Hmstd: Ex-Hi Val	450,300	421,400	-6.4	7,868	7,559	-309	-3.9	1.75	1.79
Apartment	300,000	298,300	-0.6	6,384	6,526	143	2.2	2.13	2.19
Comm/Ind: Lo Val	150,000	148,900	-0.7	4,908	5,018	110	2.2	3.27	3.37
Comm/Ind: Med Val	300,000	297,700	-0.8	11,339	11,585	245	2.2	3.78	3.89
Comm/Ind: Hi Val	1,000,000	992,500	-0.8	41,353	42,301	948	2.3	4.14	4.26

CITY OF ST. PAUL

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	10,983,646	10,084,932	-898,714	-8.2	167,253	165,642	-1,610	-1.0	1.52	1.64
Res Non-Hm: exis	2,054,954	1,937,438	-117,516	-5.7	36,629	37,574	945	2.6	1.78	1.94
Apartments: exis	1,836,970	1,845,623	8,653	0.5	37,743	41,238	3,496	9.3	2.05	2.23
Low-inc Apts: ex	380,046	418,223	38,177	10.0	4,770	5,726	956	20.0	1.26	1.37
Seasnl Rec: exis	3,509	3,256	-253	-7.2	83	84	1	0.7	2.37	2.57
Com/Ind: Lo: exi	423,139	418,195	-4,944	-1.2	13,323	14,153	829	6.2	3.15	3.38
Com/Ind Hi: exis	3,457,654	3,269,148	-188,506	-5.5	143,441	145,440	1,999	1.4	4.15	4.45
Publ U: Elec Gen	858	982	124	14.4	27	33	6	24.2	3.13	3.40
Publ U: Other	236,750	257,170	20,419	8.6	9,817	11,437	1,619	16.5	4.15	4.45
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	1,749	2,048	299	17.1	27	33	7	25.6	1.52	1.64
ResHmstd: NewCon	0	23,516	23,516	0.0	0	387	387	0.0	0.00	1.64
All other NewCon	0	28,709	28,709	0.0	0	795	795	0.0	0.00	2.77
Total	19,379,276	18,289,239	-1,090,036	-5.6	413,112	422,542	9,430	2.3	2.13	2.31

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	213,993	-13,139	-5.8	County	56.52	60.44	0.000	0.000
(-) TIF Tax Capacity	22,377	21,522	-855	-3.8	City/Town	44.57	47.53	0.000	0.000
(-) FD Contrib Tax Cap	25,586	24,033	-1,553	-6.1	School District	39.86	42.91	14.920	19.028
(=) Taxable Tax Capacity	179,170	168,438	-10,732	-6.0	Special District	11.48	12.66	0.000	0.000
FD Distrib Tax Cap	51,143	47,184	-3,959	-7.7	Total	152.43	163.53	14.920	19.028

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	127,500	117,100	-10,400	-8.2	1,741	1,701	-40	-2.3	1.37	1.45
Res Hmstd: Avg Val	191,200	175,600	-15,600	-8.2	2,894	2,855	-39	-1.4	1.51	1.63
Res Hmstd: Hi Val	254,900	234,000	-20,900	-8.2	4,048	4,007	-41	-1.0	1.59	1.71
Res Hmstd: Ex-Hi Val	382,400	351,100	-31,300	-8.2	6,357	6,317	-39	-0.6	1.66	1.8
Apartment	300,000	301,400	1,400	0.5	6,164	6,734	571	9.3	2.05	2.23
Comm/Ind: Lo Val	150,000	141,800	-8,200	-5.5	4,798	4,865	67	1.4	3.2	3.43
Comm/Ind: Med Val	300,000	283,600	-16,400	-5.5	11,121	11,174	53	0.5	3.71	3.94
Comm/Ind: Hi Val	1,000,000	945,500	-54,500	-5.5	40,629	41,036	407	1.0	4.06	4.34

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	114
179.2	Blind/dis Hmstd HGA: <50K: New	0.450	84	0	0
180.1	Ag Hmstd HGA: <76K: Exist	1.000	5,250,223	52,502	57,820
180.2	Ag Hmstd HGA: <76K: New	1.000	15,050	150	165
181.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	3,512,612	35,126	38,989
181.2	Ag Hmstd HGA: 76K-414K: New	1.000	9,808	98	108
182.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	33,083	331	366
182.2	Ag Hmstd HGA: 414K-500K: New	1.000	91	1	1
183.1	Ag Hmstd HGA: >500K: Exist	1.250	49,156	614	689
183.2	Ag Hmstd HGA: >500K: New	1.250	107	1	1
184.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	1,942	9	3
184.2	Blind/dis 2a Hmstd land <50K: New	0.450	6	0	0
185.1	Ag Hmstd 2a l & b: <115K: Exist	0.500	8,965,594	44,828	18,965
185.2	Ag Hmstd 2a l & b: <115K: New	0.500	23,672	118	51
186.1	Ag Hmstd 2a l & b: 115K-345K: Exist	0.500	11,845,052	59,225	50,261
186.2	Ag Hmstd 2a l & b: 115K-345K: New	0.500	27,908	140	121
187.1	Ag Hmstd 2a l & b: 345K-1.14M: Exist	0.500	20,208,381	101,042	79,719
187.2	Ag Hmstd 2a l & b: 345K-1.14M: New	0.500	42,607	213	171
188.1	Ag Hmstd 2a l & b: >1.14M: Exist	1.000	11,748,453	117,485	88,165
188.2	Ag Hmstd 2a l & b: >1.14M: New	1.000	23,420	234	181
189.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	217	1	0
189.2	Blind/dis Hmstd 2b land <50K: New	0.450	0	0	0
190.1	Ag Hmstd 2b l & b: <115K: Exist	0.500	884,058	4,420	1,974
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	5,438
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	3,635
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	1,590
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	205,505
197.2	Ag 2a Non-homestead: New	1.000	50,950	510	415
198.1	Ag 2b Non-homestead: Exist	1.000	7,975,042	79,750	71,775
198.2	Ag 2b Non-homestead: New	1.000	2,528	25	26
199.1	Migrant Housing <500K: Exist	1.000	763	8	9
199.2	Migrant Housing <500K: New	1.000	1	0	0
202.1	Managed forest land (2c)	0.650	380,859	2,476	2,226
203.1	Private Airport (2d)	1.000	767	8	8
209.1	Res 1b Homestead: <50K: Exist	0.450	461,933	2,079	2,807
209.2	Res 1b Homestead: <50K: New	0.450	2,521	11	14
210.1	Res Homestead: <76K: Exist	1.000	99,802,733	998,027	1,403,258
210.2	Res Homestead: <76K: New	1.000	555,226	5,552	7,517
211.1	Res Homestead: 76K-414K: Exist	1.000	141,385,911	1,413,859	1,935,229
211.2	Res Homestead: 76K-414K: New	1.000	800,340	8,003	10,672
212.1	Res Homestead: 414K-500K: Exist	1.000	2,830,406	28,304	34,497
212.2	Res Homestead: 414K-500K: New	1.000	17,549	175	211
213.1	Res Homestead: > 500K: Exist	1.250	10,636,421	132,955	167,251
213.2	Res Homestead: > 500K: New	1.250	51,219	640	780
215.1	Res NonHmstd 1 unit: <76K: Exist	1.000	13,527,966	135,280	195,208
215.2	Res NonHmstd 1 unit: <76K: New	1.000	176,135	1,761	2,421
216.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	14,377,925	143,779	202,538

House Research Dept.

Simulation No. 13A3

Baseline: Final Pay 2012

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Alternative: Actual Pay 2013

(all figures in \$000s)

ID	Description	Baseline	Final Pay 2012	Alternative: Actual Pay 2013	(all figures in \$000s)
216.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	203,311	2,033	2,746
217.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,054,092	25,676	32,811
217.2	Res NonHmstd 1 unit: >500K: New	1.250	28,294	354	435
219.1	Res NonHmstd 2-3 units: Exist	1.250	7,610,973	95,137	133,749
219.2	Res NonHmstd 2-3 units: New	1.250	105,364	1,317	1,747
222.1	Regular apartments (4a): Exist	1.250	17,508,123	218,852	324,666
222.2	Regular apartments (4a): New	1.250	204,341	2,554	3,747
223.1	Low-income housing (4d): Exist	0.750	2,820,045	21,150	32,758
223.2	Low-income housing (4d): New	0.750	37,479	281	425
224.1	Student housing: Exist	1.000	23,305	233	352
224.2	Student housing: New	1.000	269	3	4
225.1	Manuf home park land: Exist	1.250	610,445	7,631	10,655
225.2	Manuf home park land: New	1.250	276	3	5
227.1	Non-comm SeasRec: <76K: Exist	1.000	9,512,388	95,124	83,961
227.2	Non-comm SeasRec: <76K: New	1.000	80,566	806	721
228.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	13,656,434	136,564	131,001
228.2	Non-Comm SeasRec: 76K-500K: New	1.000	101,627	1,016	973
229.1	Non-comm SeasRec: >500K: Exist	1.250	1,385,849	17,323	15,205
229.2	Non-comm SeasRec: >500K: New	1.250	9,567	120	102
231.1	Comm SeasRec 1c: <600K: Exist	0.500	397,871	1,989	1,739
231.2	Comm SeasRec 1c: <600K: New	0.500	2,076	10	10
232.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	196,872	1,969	1,587
232.2	Com SeasRec 1c: 600K-2.3M: New	1.000	1,311	13	11
233.1	Com SeasRec 1c: >2.3M: Exist	1.250	24,351	304	267
233.2	Com SeasRec 1c: >2.3M: New	1.250	102	1	1
234.1	Com SeasRec 4c: <500K: Exist	1.000	210,732	2,107	2,460
234.2	Com SeasRec 4c: <500K: New	1.000	1,585	16	21
235.1	Com SeasRec 4c: >500K: Exist	1.250	142,181	1,777	1,793
235.2	Com SeasRec 4c: >500K: New	1.250	250	3	3
236.1	Bed & Breakfast: Exist	1.250	23,074	288	340
236.2	Bed & Breakfast: New	1.250	9	0	0
237.1	Qualifying golf courses	1.250	245,346	3,067	3,574
238.1	Metro Non-profit Indoor Rec	1.250	13,773	172	293
239.1	Non-profit/Comm Serv - NonRev: Exist	1.500	35,165	527	743
239.2	Non-profit/Comm Serv - NonRev: New	1.500	209	3	4
240.1	Non-profit/Comm Serv - donation: Exist	1.500	71,232	1,068	1,741
240.2	Non-profit/Comm Serv - donation: New	1.500	675	10	16
241.1	Seasonal Restaurant on Lake: Exist	1.250	21,276	266	244
241.2	Seasonal Restaurant on Lake: New	1.250	129	2	2
242.1	Qualifying Marina <500K: Exist	1.000	12,336	123	157
242.2	Qualifying Marina <500K: New	1.000	25	0	0
243.1	Qualifying Marina >500K: Exist	1.250	19,780	247	301
243.2	Qualifying Marina >500K: New	1.250	28	0	0
245.1	Commercial: <150K: Exist	1.500	8,539,469	128,092	246,969
245.2	Commercial: <150K: New	1.500	87,574	1,314	2,479
246.1	Commercial: >150K: Exist	2.000	44,981,941	899,639	1,727,166
246.2	Commercial: >150K: New	2.000	356,620	7,132	13,347
247.1	Comm'l border city: <150K: Exist	1.500	699	10	19
247.2	Comm'l border city: <150K: New	1.500	7	0	0
248.1	Comm'l border city: >150K: Exist	2.000	12,600	252	330
248.2	Comm'l border city: >150K: New	2.000	155	3	4
250.1	JOBZ Commercial: <150K: Exist	0.000	8,880	0	0
250.2	JOBZ Commercial: <150K: New	0.000	108	0	0
251.1	JOBZ Commercial: >150K: Exist	0.000	112,190	0	0
251.2	JOBZ Commercial: >150K: New	0.000	992	0	0

House Research Dept.

Simulation No. 13A3

Baseline: Final Pay 2012

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Alternative: Actual Pay 2013

(all figures in \$000s)

256.1	Industrial: <150K: Exist	1.500	1,309,653	19,645	38,586
256.2	Industrial: <150K: New	1.500	8,534	128	252
257.1	Industrial: >150K: Exist	2.000	13,730,165	274,603	529,405
257.2	Industrial: >150K: New	2.000	62,361	1,247	2,413
259.1	Ind'l border city: >150K: Exist	2.000	5,657	113	132
259.2	Ind'l border city: >150K: New	2.000	89	2	2
261.1	JOBZ Industrial: <150K: Exist	0.000	11,985	0	0
261.2	JOBZ Industrial: <150K: New	0.000	226	0	0
262.1	JOBZ Industrial: >150K: Exist	0.000	363,026	0	0
262.2	JOBZ Industrial: >150K: New	0.000	4,446	0	0
267.1	Publ Util: land & bldgs <150K	1.500	70,766	1,061	1,855
268.1	Publ Util: land & bldgs >150K	2.000	990,419	19,808	35,461
269.1	Publ Util: Electric Generat Mach	2.000	1,648,199	32,964	40,698
270.1	Publ Util: machinery (non-generat)	2.000	1,357,575	27,151	44,483
272.1	Railroad <150K	1.500	187,926	2,819	5,642
273.1	Railroad >150K	2.000	960,828	19,217	33,830
275.1	Non-comm aircraft hangars	1.500	4,019	60	77
276.1	Mineral	2.000	11,064	221	484
277.1	Misc class 5	2.000	1,872	37	53
283.1	Personal: 3f	1.000	10,500	105	112
284.1	Non-comm aircraft hangars	1.500	82,005	1,230	1,581
285.1	Pers: It31 tools&mach excl elec gen	2.000	221,217	4,424	7,085
286.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	3,652	37	53
287.1	Pers: It32 struct/leased land-NCSRR<76	1.000	49,733	497	480
288.1	Pers: It32 NCSRR: 76K-500K	1.000	2,379	24	24
289.1	Pers: It32 NCSRR: >500K	1.250	51	1	1
290.1	Pers: It32 struct/leased land-C/I	2.000	34,786	696	1,130
291.1	Pers: Item 33 ag real estate	1.000	38,820	388	424
293.1	Pers: It41 struct/leased land - C/I	2.000	453,055	9,061	13,235
297.1	Pers: It41 struct/leased land - nonC/I, no	1.250	13,207	165	228
298.1	Pers: Item 41 Border EZ	2.000	29	1	1
299.1	Pers: Item 42 non-EZ struct/RR land	2.000	36,259	725	1,444
301.1	Pers: It43 leased real estate - non C/I	1.500	21,020	315	527
302.1	Pers: Item 43 leased real estate - C/I	2.000	499,011	9,980	13,985
303.1	Pers: Item 44 electric util trans lines	2.000	1,909,032	38,181	69,064
304.1	Pers: Item 44 electric util distri lines	2.000	271,844	5,437	10,226
305.1	Pers: Item 45 syst/gas utils	2.000	3,152,687	63,054	103,259
306.1	Pers: Item 46 syst/water utils	2.000	69	1	3
307.1	Pers: Item 48 misc	2.000	15,989	320	409
311.1	JOBZ: It41 non EZ struct/leased land-C/	0.000	1,572	0	0
315.1	JOBZ Pers: It43 leased real est - C/I	0.000	150	0	0
344.1	Ag HGA: Hmstd Market Excl Value: Ex	0.000	1,946,242	0	3,766
344.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	5,651	0	10
345.1	Res Hmstd: Hmstd Market Excl Value:	0.000	27,175,311	0	50,923
345.2	Res Hmstd: Hmstd Market Excl Value:	0.000	149,785	0	280
State Total			552,062,013	5,850,874	8,384,208

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
165.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	23,910	108	120
166.1	Ag Hmstd HGA: <76K: Exist	1.000	5,126,923	51,269	56,651
166.2	Ag Hmstd HGA: <76K: New	1.000	15,781	158	176
167.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	3,256,052	32,561	36,287
167.2	Ag Hmstd HGA: 76K-414K: New	1.000	9,608	96	107
168.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	30,241	302	339
168.2	Ag Hmstd HGA: 414K-500K: New	1.000	89	1	1
169.1	Ag Hmstd HGA: >500K: Exist	1.250	47,920	599	688
169.2	Ag Hmstd HGA: >500K: New	1.250	144	2	2
170.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	2,207	10	2
170.2	Blind/dis 2a Hmstd land <50K: New	0.450	8	0	0
171.1	Ag Hmstd 2a 1 & b: <115K: Exist	0.500	8,905,215	44,526	12,469
171.2	Ag Hmstd 2a 1 & b: <115K: New	0.500	26,697	133	41
172.1	Ag Hmstd 2a 1 & b: 115K-345K: Exist	0.500	12,064,667	60,323	55,549
172.2	Ag Hmstd 2a 1 & b: 115K-345K: New	0.500	33,802	169	159
173.1	Ag Hmstd 2a 1 & b: 345K-1.29M: Exist	0.500	23,977,273	119,886	89,314
173.2	Ag Hmstd 2a 1 & b: 345K-1.29M: New	0.500	63,022	315	236
174.1	Ag Hmstd 2a 1 & b: >1.29M: Exist	1.000	16,206,032	162,060	111,843
174.2	Ag Hmstd 2a 1 & b: >1.29M: New	1.000	41,440	414	294
175.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	265	1	0
176.1	Ag Hmstd 2b 1 & b: <115K: Exist	0.500	836,326	4,182	1,617
176.2	Ag Hmstd 2b 1 & b: <115K: New	0.500	128	1	0
177.1	Ag Hmstd 2b 1 & b: 115K-345K: Exist	0.500	1,095,032	5,475	5,724
177.2	Ag Hmstd 2b 1 & b: 115K-345K: New	0.500	145	1	1
178.1	Ag Hmstd 2b 1 & b: 345K-1.29M: Exist	0.500	839,986	4,200	3,813
178.2	Ag Hmstd 2b 1 & b: 345K-1.29M: New	0.500	78	0	0
179.1	Ag Hmstd 2b 1 & b: >1.29M: Exist	1.000	159,334	1,593	1,364
179.2	Ag Hmstd 2b 1 & b: >1.29M: New	1.000	20	0	0
183.1	Ag 2a Non-homestead: Exist	1.000	30,529,368	305,294	226,077
183.2	Ag 2a Non-homestead: New	1.000	74,538	745	554
184.1	Ag 2b Non-homestead: Exist	1.000	7,604,495	76,045	70,457
184.2	Ag 2b Non-homestead: New	1.000	2,919	29	26
185.1	Migrant Housing <500K: Exist	1.000	837	8	10
188.1	Managed forest land (2c)	0.650	423,472	2,753	2,540
189.1	Private Airport (2d)	1.000	841	8	9
195.1	Res 1b Homestead: <50K: Exist	0.450	465,312	2,094	2,969
196.1	Res Homestead: <76K: Exist	1.000	98,241,507	982,415	1,445,136
196.2	Res Homestead: <76K: New	1.000	518,340	5,183	7,333
197.1	Res Homestead: 76K-414K: Exist	1.000	127,122,768	1,271,228	1,806,976
197.2	Res Homestead: 76K-414K: New	1.000	722,621	7,226	10,023
198.1	Res Homestead: 414K-500K: Exist	1.000	2,399,745	23,997	30,750
198.2	Res Homestead: 414K-500K: New	1.000	14,933	149	192
199.1	Res Homestead: > 500K: Exist	1.250	9,173,241	114,666	151,213
199.2	Res Homestead: > 500K: New	1.250	53,347	667	858
201.1	Res NonHmstd 1 unit: <76K: Exist	1.000	14,282,444	142,824	214,068
201.2	Res NonHmstd 1 unit: <76K: New	1.000	188,477	1,885	2,662
202.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	13,883,433	138,834	203,930
202.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	209,237	2,092	2,932
203.1	Res NonHmstd 1 unit: >500K: Exist	1.250	1,943,196	24,290	32,401
203.2	Res NonHmstd 1 unit: >500K: New	1.250	30,786	385	496

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Alternative: Actual Pay 2013

(all figures in \$000s)

ID	Description	Baseline	Final Pay 2012	Alternative: Actual Pay 2013	(all figures in \$000s)
205.1	Res NonHmstd 2-3 units: Exist	1.250	6,881,568	86,020	126,208
205.2	Res NonHmstd 2-3 units: New	1.250	95,939	1,199	1,637
208.1	Regular apartments (4a): Exist	1.250	17,980,161	224,752	349,089
208.2	Regular apartments (4a): New	1.250	234,408	2,930	4,512
209.1	Low-income housing (4d): Exist	0.750	2,924,462	21,933	35,711
209.2	Low-income housing (4d): New	0.750	39,075	293	468
210.1	Student housing: Exist	1.000	22,279	223	350
210.2	Student housing: New	1.000	549	5	9
211.1	Manuf home park land: Exist	1.250	602,664	7,533	11,067
211.2	Manuf home park land: New	1.250	98	1	2
213.1	Non-comm SeasRec: <76K: Exist	1.000	9,495,683	94,957	87,501
213.2	Non-comm SeasRec: <76K: New	1.000	85,728	857	793
214.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	12,994,169	129,942	131,041
214.2	Non-Comm SeasRec: 76K-500K: New	1.000	105,301	1,053	1,058
215.1	Non-comm SeasRec: >500K: Exist	1.250	1,197,760	14,972	13,904
215.2	Non-comm SeasRec: >500K: New	1.250	9,153	114	106
217.1	Comm SeasRec 1c: <600K: Exist	0.500	383,661	1,918	1,754
217.2	Comm SeasRec 1c: <600K: New	0.500	2,144	11	10
218.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	181,871	1,819	1,541
218.2	Com SeasRec 1c: 600K-2.3M: New	1.000	1,011	10	8
219.1	Com SeasRec 1c: >2.3M: Exist	1.250	17,415	218	209
219.2	Com SeasRec 1c: >2.3M: New	1.250	83	1	1
220.1	Com SeasRec 4c: <500K: Exist	1.000	211,788	2,118	2,579
220.2	Com SeasRec 4c: <500K: New	1.000	1,064	11	13
221.1	Com SeasRec 4c: >500K: Exist	1.250	140,143	1,752	1,846
221.2	Com SeasRec 4c: >500K: New	1.250	516	6	7
222.1	Bed & Breakfast: Exist	1.250	21,298	266	315
222.2	Bed & Breakfast: New	1.250	251	3	4
223.1	Qualifying golf courses	1.250	226,966	2,837	3,410
224.1	Metro Non-profit Indoor Rec	1.250	13,828	173	303
225.1	Non-profit/Comm Serv - NonRev: Exist	1.500	33,270	499	723
226.1	Non-profit/Comm Serv - donation: Exist	1.500	65,843	988	1,667
227.1	Seasonal Restaurant on Lake: Exist	1.250	18,824	235	219
228.1	Qualifying Marina <500K: Exist	1.000	14,231	142	187
229.1	Qualifying Marina >500K: Exist	1.250	20,704	259	330
231.1	Commercial: <150K: Exist	1.500	8,462,013	126,930	253,508
231.2	Commercial: <150K: New	1.500	113,479	1,702	3,338
232.1	Commercial: >150K: Exist	2.000	44,139,685	882,794	1,778,255
232.2	Commercial: >150K: New	2.000	474,243	9,485	18,818
234.1	JOBZ Commercial: <150K: Exist	0.000	8,687	0	0
234.2	JOBZ Commercial: <150K: New	0.000	107	0	0
235.1	JOBZ Commercial: >150K: Exist	0.000	89,405	0	0
235.2	JOBZ Commercial: >150K: New	0.000	1,792	0	0
238.1	Industrial: <150K: Exist	1.500	1,352,500	20,287	41,530
238.2	Industrial: <150K: New	1.500	12,872	193	389
239.1	Industrial: >150K: Exist	2.000	13,637,914	272,758	550,607
239.2	Industrial: >150K: New	2.000	114,321	2,286	4,249
241.1	JOBZ Industrial: <150K: Exist	0.000	11,344	0	0
241.2	JOBZ Industrial: <150K: New	0.000	221	0	0
242.1	JOBZ Industrial: >150K: Exist	0.000	338,928	0	0
242.2	JOBZ Industrial: >150K: New	0.000	4,328	0	0
245.1	Publ Util: land & bldgs <150K	1.500	66,221	993	1,751
246.1	Publ Util: land & bldgs >150K	2.000	1,068,947	21,379	39,400
247.1	Publ Util: Electric Generat Mach	2.000	1,974,715	39,494	49,308
248.1	Publ Util: machinery (non-generat)	2.000	1,520,430	30,409	51,286

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Alternative: Actual Pay 2013

(all figures in \$000s)

250.1	Railroad <150K	1.500	204,933	3,074	6,405
251.1	Railroad >150K	2.000	1,097,081	21,942	39,898
253.1	Non-comm aircraft hangars	1.500	3,808	57	79
254.1	Mineral	2.000	2,325	46	103
255.1	Misc class 5	2.000	1,859	37	52
261.1	Personal: 3f	1.000	15,140	151	184
262.1	Non-comm aircraft hangars	1.500	78,505	1,178	1,598
263.1	Pers: It31 tools&mach excl elec gen	2.000	282,921	5,658	9,496
264.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	3,835	38	58
265.1	Pers: It32 struct/leased land-NCSRR<76	1.000	49,090	491	489
266.1	Pers: It32 NCSRR: 76K-500K	1.000	2,117	21	21
268.1	Pers: It32 struct/leased land-C/I	2.000	42,987	860	1,479
269.1	Pers: Item 33 ag real estate	1.000	43,431	434	471
271.1	Pers: It41 struct/leased land - C/I	2.000	444,460	8,889	13,302
275.1	Pers: It41 struct/leased land - nonC/I, no	1.250	13,207	165	241
276.1	Pers: Item 42 non-EZ struct/RR land	2.000	39,457	789	1,581
277.1	Pers: It43 leased real estate - non C/I	1.500	20,472	307	529
278.1	Pers: Item 43 leased real estate - C/I	2.000	497,011	9,940	14,107
279.1	Pers: Item 44T electric util trans lines	2.000	2,156,400	43,128	80,956
280.1	Pers: Item 44D electric util distri lines	2.000	293,274	5,865	11,217
281.1	Pers: Item 45 syst/gas utils	2.000	3,290,823	65,816	110,610
282.1	Pers: Item 46 syst/water utils	2.000	66	1	3
283.1	Pers: Item 48 misc	2.000	21,656	433	570
287.1	JOBZ: It41 non EZ struct/leased land-C/	0.000	1,571	0	0
289.1	JOBZ Pers: It43 leased real est - C/I	0.000	150	0	0
318.1	Ag HGA: Hmstd Market Excl Value: Ex	0.000	1,929,577	0	3,824
318.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	6,047	0	11
319.1	Res Hmstd: Hmstd Market Excl Value:	0.000	28,048,626	0	55,083
319.2	Res Hmstd: Hmstd Market Excl Value:	0.000	143,041	0	287
State Total			546,798,137	5,769,291	8,512,083

Baseline Levy Summary*Levy Summary Report*

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

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,703,087	1,894,151	229,311	1,448,448	320,265	844,338	7,439,600
Certified MKV Levy	855	31,044	183	868,070	511	0	900,152
Fiscal Disparities Levy	171,404	181,570	1,474	188,272	36,299	0	579,020
Disparity Reduction Aid	9,768	0	497	8,081	0	0	18,345
Spread NTC Levy	2,521,915	1,712,581	227,340	1,329,131	283,966	844,338	6,919,272
Spread MKV Levy	855	31,044	183	791,033	511	0	823,625
Tax Incr Financing Levy							237,345
Homestead Credit			0	Taconite credit		17,643	
Agricultural Credit		22,716		Disparity Reduction Credit		6,835	