

House Research Simulation Report: Property Tax

Simulation #13D1

Date 7/11/2013

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DESCRIPTION

BASELINE: Actual Pay 2013

ALTERNATIVE: Projected Pay 2014: Current Law before 2013 session actions

This report is a projection of property taxes payable in 2013 under current law prior to legislative changes made during the 2013 legislative session. The payable 2013 baseline is based on actual data reported by the counties. The payable 2014 projections are the result of a joint working group consisting of staff from the House and Senate and the Departments of Education and Revenue. Property value projections are based on growth patterns for the previous year with some adjustments, combined with input from county assessors. Non-school levy projections are based on growth rates for recent years. School levy projections are based on Dept. of Education statewide estimates, apportioned to individual school districts using district-specific data. It should be noted that because recent years have been characterized by more uncertainty than "normal" with regard to economic conditions generally, and specifically with regard to changes in property values and with regard to the certainty of state aid and credit payments and reimbursements, there is more uncertainty associated with this projection than is normally the case.

KEY POINTS

- **Statewide, property taxes are projected to increase by \$194 million, or 2.3%**, according to the simulation. Approximately \$78 million of the \$194 million increase is borne by new construction - property that will appear on the tax rolls for the first time in 2014. The overall tax increases are projected to be 3.2% in Greater Minnesota and 1.7% in the Metro area.
- **On a statewide average basis, property tax changes vary by property type from -0.6% (on residential homesteads) to +9.3% (on agricultural property).** Changes on other large property types (existing properties only) are +7.1% on public utility property, +0.5% on residential non-homestead property, +2.6% on apartments, +1.3% on commercial-industrial property, and +0.5% on seasonal-recreational property.

The simulations are estimates only. House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. They depend upon judgments about how much local government officials will decide to levy, which are highly speculative. Generally the results are most accurate on a statewide level, and tend to be less accurate as the jurisdiction under scrutiny gets smaller.

ASSUMPTIONS:**BASELINE: Actual Pay 2013**

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

ALTERNATIVE: Projected Pay 2014: Current Law before 2013 session actions

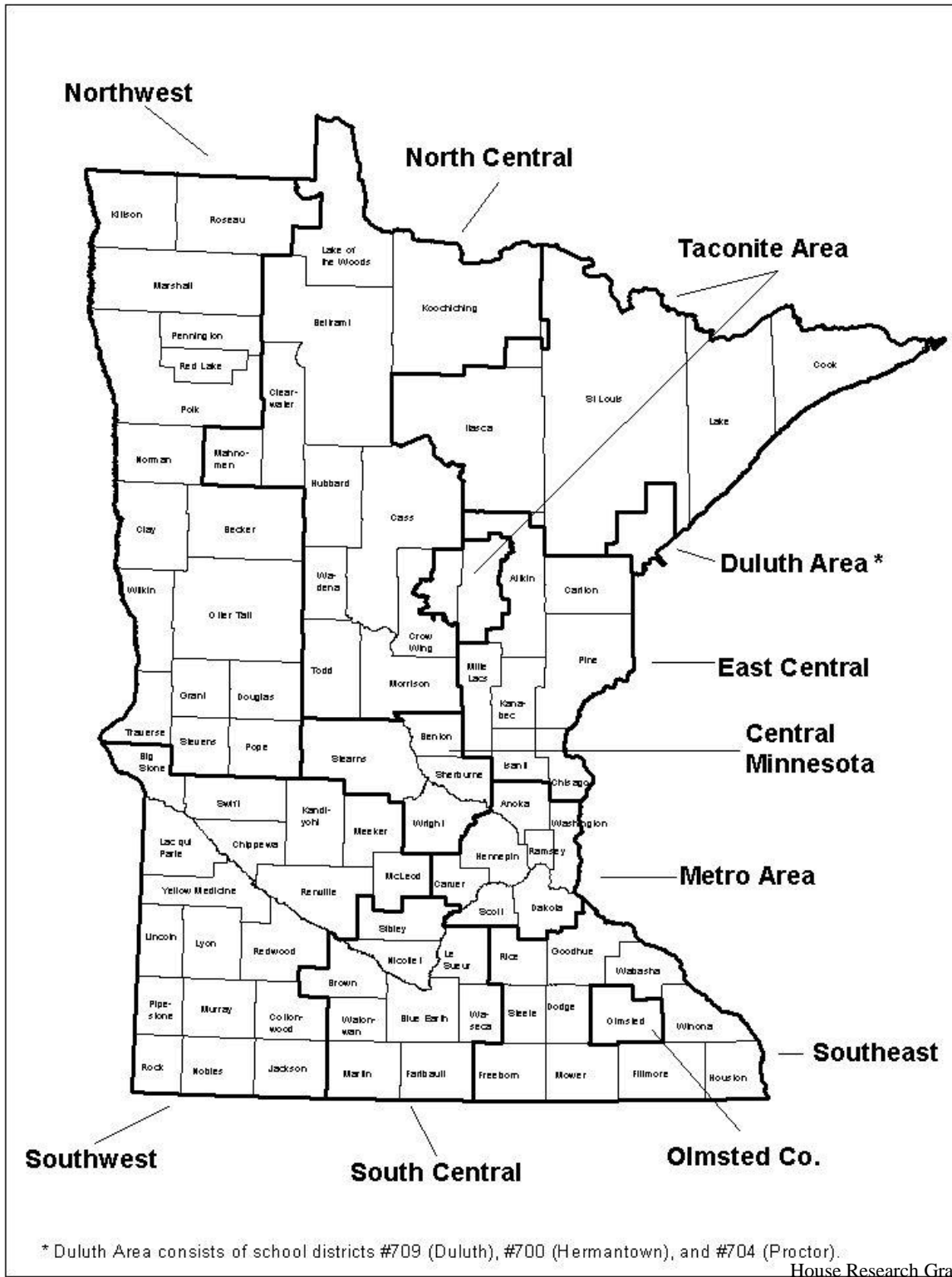
- **Market values** are based on actual growth rates in taxable property values between payable year 2012 and payable year 2013 for each type of property within each county. Separate rates were determined for existing property and new construction. For more than half the counties, the county assessor either supplied growth rates which were used instead, or indicated that the estimated growth rates looked reasonable. City-specific growth estimates were provided for Hennepin County. Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay 2012 to pay 2013, on a city-by-city and a class-by-class basis.
- **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept./Education Dept. working group. The baseline pay 2014 levies were developed to match statewide levy estimates by category developed by the Dept. of Education. Approximately \$37 million of new operating referendum levies that would need to be approved by the voters are assumed; they are distributed using a uniform rate across almost all districts statewide. Approximately \$10 million of new debt levies that would need to be approved by the voters are assumed; they are distributed to all districts that currently have debt levies.
- **County and city levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Each jurisdiction's 2013 general levy was increased by its average growth rate for the previous three years, with some adjustments to meet the working group's statewide growth prediction. Levy assumptions for the larger taxing jurisdictions were discussed with local officials, with adjustments made where suggested.
- **Town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The basic methodology applied each town's average levy growth rate for the previous three years to its 2013 levy.
- **Special taxing district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Generally, special district levies were assumed to grow by their median growth rate over the previous three years. Met council levies were assumed to grow at a 2% rate.
- **The state property tax levy** is assumed to be \$860.7 million; resulting in a commercial-industrial rate of 52.5% and a seasonal-recreational rate of 23.4%.
- **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial market values (existing plus new construction).

SIMULATION PARAMETERS

	Baseline	Alternative
Disabled homestead	0.45%	0.45%
Residential homestead:		
<\$500,000	1.0*	1.0*
>\$500,000	1.25	1.25
Residential non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income	0.75	0.75
Commercial-industrial-public utility:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Commercial seasonal recreational:		
Homestead resorts (1c):		
<\$600,000	0.5	0.5
\$600,000 - \$2,300,000	1.0	1.0
>\$2,300,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Non-commercial seasonal recreational:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Agricultural land & buildings:		
Homestead:		
<\$1,140,000	0.5	0.5
\$1,140,000 - \$1,210,000	1.0	0.5
>\$1,210,000	1.0	1.0
Nonhomestead		
Agricultural and rural vacant land	1.0	1.0
Managed forest land	0.65	0.65
Credits:		
Agricultural homestead land:		
Rate	0.3%	0.3%
Maximum	\$345	\$345
Phase-out rate	0.05%	0.05%

* After subtraction of homestead market value exclusion.

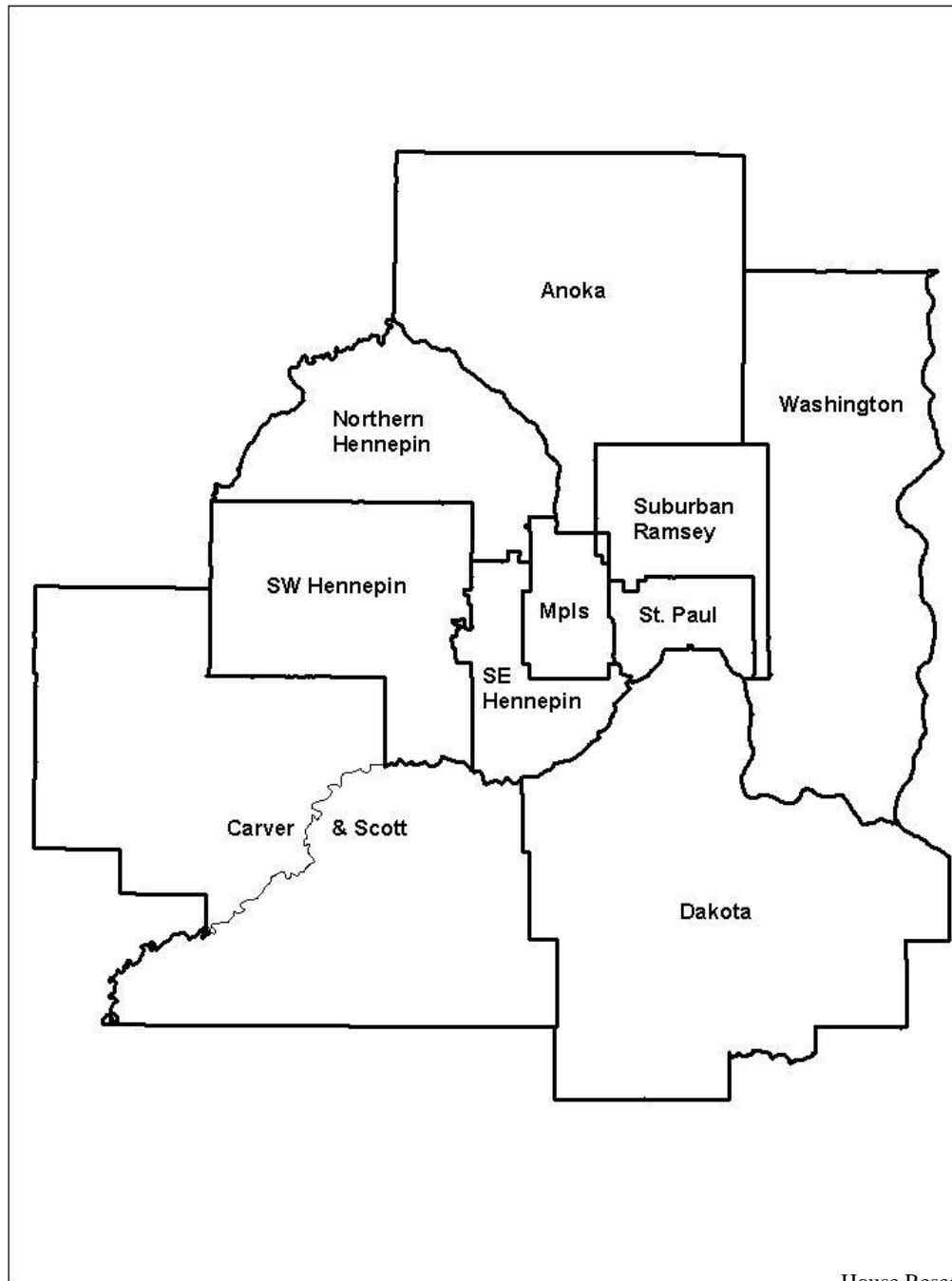
Property Tax Model Regions (Greater Minnesota)



House Research Graphics

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

Property Tax Model Regions (Metro Area)



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

STATEWIDE

<i>Tax Burdens by Property Class</i>	<i>Market Value</i>				<i>Net Tax</i>			<i>Pctg</i>		<i>Effective Tax Rates</i>	
	<i>Baseline</i>	<i>Alternative</i>	<i>Change</i>	<i>Pctg Chng</i>	<i>Baseline</i>	<i>Alternative</i>	<i>Change</i>	<i>Chng</i>	<i>Base</i>	<i>Alte</i>	
Res Hmstd: exist	266,903,481	266,090,602	-812,879	-0.3	3,510,820	3,488,384	-22,437	-0.6	1.32	1.31	
Res Non-Hm: exis	38,193,325	38,422,881	229,556	0.6	596,773	599,949	3,176	0.5	1.56	1.56	
Apartments: exis	18,214,569	18,723,625	509,056	2.8	353,601	363,053	9,452	2.7	1.94	1.94	
Low-inc Apts: ex	2,963,537	3,034,853	71,316	2.4	36,178	36,982	803	2.2	1.22	1.22	
Seasnl Rec: exis	25,377,066	24,598,202	-778,864	-3.1	251,724	252,930	1,206	0.5	0.99	1.03	
Com/Ind: Lo: exi	10,166,157	10,102,791	-63,366	-0.6	305,170	305,376	206	0.1	3.00	3.02	
Com/Ind Hi: exis	60,949,173	61,191,072	241,899	0.4	2,423,020	2,458,513	35,493	1.5	3.98	4.02	
Publ U: Elec Gen	1,974,715	2,108,996	134,281	6.8	49,308	53,032	3,724	7.6	2.50	2.51	
Publ U: Other	8,679,084	9,269,257	590,173	6.8	304,719	326,227	21,508	7.1	3.51	3.52	
Ag HGA: Exist	10,446,292	10,287,999	-158,293	-1.5	98,207	95,735	-2,472	-2.5	0.94	0.93	
Ag Hmstd Land	64,251,678	77,905,909	13,654,231	21.3	282,427	323,340	40,913	14.5	0.44	0.42	
Ag Non-Hmstd	38,679,061	45,540,933	6,861,872	17.7	300,136	324,782	24,646	8.2	0.78	0.71	
ResHmstd: NewCon	0	1,770,416	1,770,416	0.0	0	23,164	23,164	0.0	0.00	1.31	
All other NewCon	0	2,416,848	2,416,848	0.0	0	54,884	54,884	0.0	0.00	2.27	
Total	546,798,137	571,464,383	24,666,245	4.5	8,512,083	8,706,351	194,267	2.3	1.56	1.52	

*Tax Base**Tax Rates*

	<i>Pctg</i>				<i>Net Tax Cap (Pctg)</i>		<i>Ref Mkt Val</i>		
	<i>Baseline</i>	<i>Alternative</i>	<i>Change</i>	<i>Chng</i>	<i>Base</i>	<i>Alter</i>	<i>Base</i>	<i>Alter</i>	
Total Tax Capacity	5,769,291	6,003,132	233,841	4.1	County	48.26	47.00	0.020	0.020
(-) TIF Tax Capacity	167,115	169,826	2,711	1.6	City/Town	37.12	36.62	0.747	0.739
(-) FD Contrib Tax Cap	376,411	372,746	-3,665	-1.0	School District	25.43	24.65	18.913	19.188
(=) Taxable Tax Capacity	5,225,765	5,460,560	234,795	4.5	Special District	5.43	5.32	0.012	0.012
FD Distrib Tax Cap	376,405	372,746	-3,660	-1.0	Total	116.25	113.58	19.692	19.959

GREATER MINNESOTA

<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	96,933,529	95,231,862	-1,701,668	-1.8	1,095,967	1,089,538	-6,429	-0.6	1.13	1.14
Res Non-Hm: exis	13,761,890	13,649,987	-111,903	-0.8	196,753	197,591	838	0.4	1.43	1.45
Apartments: exis	4,116,848	4,185,247	68,399	1.7	75,109	77,103	1,994	2.7	1.82	1.84
Low-inc Apts: ex	984,159	997,596	13,438	1.4	11,489	11,797	308	2.7	1.17	1.18
Seasnl Rec: exis	24,854,615	24,112,905	-741,710	-3.0	243,695	245,585	1,890	0.8	0.98	1.02
Com/Ind: Lo: exi	6,004,792	5,953,294	-51,498	-0.9	173,891	173,335	-556	-0.3	2.90	2.91
Com/Ind Hi: exis	15,494,754	15,552,721	57,968	0.4	564,024	568,297	4,274	0.8	3.64	3.65
Publ U: Elec Gen	1,651,730	1,764,048	112,318	6.8	40,179	43,106	2,927	7.3	2.43	2.44
Publ U: Other	5,777,661	6,170,538	392,876	6.8	186,847	199,268	12,421	6.6	3.23	3.23
Ag HGA: Exist	9,587,285	9,437,337	-149,948	-1.6	88,500	86,424	-2,076	-2.3	0.92	0.92
Ag Hmstd Land	61,873,151	75,049,236	13,176,085	21.3	270,271	308,875	38,604	14.3	0.44	0.41
Ag Non-Hmstd	36,910,316	43,564,121	6,653,805	18.0	280,538	303,628	23,090	8.2	0.76	0.70
ResHmstd: NewCon	0	523,534	523,534	0.0	0	5,834	5,834	0.0	0.00	1.11
All other NewCon	0	1,067,270	1,067,270	0.0	0	19,093	19,093	0.0	0.00	1.79
Total	277,950,730	297,259,696	19,308,966	6.9	3,227,262	3,329,475	102,213	3.2	1.16	1.12

*Tax Base**Tax Rates*

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,657,616	2,826,392	168,777	6.4	County	49.71	47.88	0.027	0.027
(-) TIF Tax Capacity	30,323	30,678	355	1.2	City/Town	29.54	28.80	0.458	0.458
(-) FD Contrib Tax Cap	7,960	8,567	607	7.6	School District	20.69	20.10	15.512	16.380
(=) Taxable Tax Capacity	2,619,333	2,787,147	167,814	6.4	Special District	1.74	1.68	0.033	0.033
FD Distrib Tax Cap	7,954	8,567	613	7.7	Total	101.68	98.46	16.030	16.898

*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	100,200	98,400	-1.8	893	856	-37	-4.1	0.89	0.87
Res Hmstd: Avg Val	150,200	147,600	-1.7	1,527	1,467	-60	-3.9	1.02	0.99
Res Hmstd: Hi Val	200,200	196,700	-1.7	2,161	2,077	-84	-3.9	1.08	1.06
Res Hmstd: Ex-Hi Val	300,300	295,000	-1.8	3,431	3,298	-133	-3.9	1.14	1.12
Apartment	300,000	305,000	1.7	4,294	4,269	-25	-0.6	1.43	1.4
Seas Rec: Lo Val	75,000	72,800	-2.9	829	785	-44	-5.4	1.11	1.08
Seas Rec: Hi Val	200,000	194,000	-3.0	2,377	2,257	-120	-5.0	1.19	1.16
Comm/Ind: Lo Val	150,000	150,600	0.4	3,710	3,668	-42	-1.1	2.47	2.44
Comm/Ind: Med Val	300,000	301,100	0.4	8,577	8,465	-112	-1.3	2.86	2.81
Comm/Ind: Hi Val	1,000,000	1,003,700	0.4	31,289	30,859	-430	-1.4	3.13	3.07

METRO 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	169,969,951	170,858,740	888,789	0.5	2,414,853	2,398,846	-16,007	-0.7	1.42	1.40
Res Non-Hm: exis	24,431,435	24,772,894	341,459	1.4	400,020	402,358	2,338	0.6	1.64	1.62
Apartments: exis	14,097,721	14,538,378	440,657	3.1	278,492	285,950	7,458	2.7	1.98	1.97
Low-inc Apts: ex	1,979,379	2,037,257	57,878	2.9	24,689	25,184	495	2.0	1.25	1.24
Seasnl Rec: exis	522,451	485,297	-37,154	-7.1	8,029	7,345	-684	-8.5	1.54	1.51
Com/Ind: Lo: exi	4,161,365	4,149,497	-11,868	-0.3	131,279	132,041	762	0.6	3.15	3.18
Com/Ind Hi: exis	45,454,420	45,638,350	183,931	0.4	1,858,996	1,890,216	31,220	1.7	4.09	4.14
Publ U: Elec Gen	322,985	344,948	21,963	6.8	9,129	9,926	797	8.7	2.83	2.88
Publ U: Other	2,901,422	3,098,719	197,297	6.8	117,872	126,959	9,086	7.7	4.06	4.10
Ag HGA: Exist	859,006	850,661	-8,345	-1.0	9,707	9,311	-396	-4.1	1.13	1.09
Ag Hmstd Land	2,378,527	2,856,673	478,146	20.1	12,157	14,466	2,309	19.0	0.51	0.51
Ag Non-Hmstd	1,768,746	1,976,812	208,066	11.8	19,598	21,154	1,556	7.9	1.11	1.07
ResHmstd: NewCon	0	1,246,882	1,246,882	0.0	0	17,330	17,330	0.0	0.00	1.39
All other NewCon	0	1,349,578	1,349,578	0.0	0	35,791	35,791	0.0	0.00	2.65
Total	268,847,408	274,204,687	5,357,279	2.0	5,284,821	5,376,876	92,054	1.7	1.97	1.96

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	3,111,676	3,176,740	65,064	2.1	County	46.80	46.08	0.017	0.016
(-) TIF Tax Capacity	136,792	139,148	2,356	1.7	City/Town	44.75	44.77	0.915	0.900
(-) FD Contrib Tax Cap	368,451	364,178	-4,272	-1.2	School District	30.20	29.38	20.904	20.803
(=) Taxable Tax Capacity	2,606,433	2,673,413	66,981	2.6	Special District	9.14	9.11	0.000	0.000
FD Distrib Tax Cap	368,451	364,178	-4,273	-1.2	Total	130.89	129.34	21.836	21.719

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	148,300	149,100	0.5	1,952	1,944	-8	-0.4	1.32	1.30
Res Hmstd: Avg Val	222,300	223,500	0.5	3,170	3,155	-15	-0.5	1.43	1.41
Res Hmstd: Hi Val	296,400	297,900	0.5	4,389	4,365	-23	-0.5	1.48	1.47
Res Hmstd: Ex-Hi Val	444,700	447,000	0.5	6,792	6,753	-39	-0.6	1.53	1.51
Apartment	300,000	309,400	3.1	5,563	5,674	111	2.0	1.85	1.83
Comm/Ind: Lo Val	150,000	150,600	0.4	4,455	4,439	-15	-0.3	2.97	2.95
Comm/Ind: Med Val	300,000	301,200	0.4	10,285	10,242	-43	-0.4	3.43	3.40
Comm/Ind: Hi Val	1,000,000	1,004,000	0.4	37,493	37,322	-170	-0.5	3.75	3.72

GREATER MINNESOTA 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	54,760,388	53,787,939	-972,449	-1.8	695,335	689,976	-5,359	-0.8	1.27	1.28
Res Non-Hm: exis	8,649,212	8,560,893	-88,319	-1.0	139,602	140,090	488	0.3	1.61	1.64
Apartments: exis	4,045,292	4,113,986	68,695	1.7	74,192	76,172	1,980	2.7	1.83	1.85
Low-inc Apts: ex	983,971	997,411	13,440	1.4	11,487	11,795	308	2.7	1.17	1.18
Seasnl Rec: exis	3,342,164	3,242,537	-99,628	-3.0	39,040	39,613	574	1.5	1.17	1.22
Com/Ind: Lo: exi	4,904,733	4,854,145	-50,588	-1.0	148,410	147,913	-497	-0.3	3.03	3.05
Com/Ind Hi: exis	13,770,898	13,828,198	57,300	0.4	514,025	518,632	4,607	0.9	3.73	3.75
Publ U: Elec Gen	1,598,793	1,707,511	108,718	6.8	39,251	42,153	2,902	7.4	2.46	2.47
Publ U: Other	1,854,213	1,980,295	126,082	6.8	71,748	77,293	5,545	7.7	3.87	3.90
Ag HGA: Exist	259,280	257,661	-1,618	-0.6	3,317	3,400	84	2.5	1.28	1.32
Ag Hmstd Land	688,742	762,780	74,038	10.7	4,808	5,448	640	13.3	0.70	0.71
Ag Non-Hmstd	992,943	1,047,347	54,403	5.5	13,099	13,950	851	6.5	1.32	1.33
ResHmstd: NewCon	0	267,767	267,767	0.0	0	3,434	3,434	0.0	0.00	1.28
All other NewCon	0	524,368	524,368	0.0	0	13,587	13,587	0.0	0.00	2.59
Total	95,850,629	95,932,837	82,209	0.1	1,754,313	1,783,456	29,143	1.7	1.83	1.86

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,061,190	1,066,912	5,722	0.5	County	51.53	50.69	0.021	0.021
(-) TIF Tax Capacity	29,619	29,968	350	1.2	City/Town	54.94	56.98	0.769	0.769
(-) FD Contrib Tax Cap	5,433	5,649	215	4.0	School District	24.32	24.17	15.987	16.811
(=) Taxable Tax Capacity	1,026,138	1,031,295	5,157	0.5	Special District	2.11	2.09	0.044	0.044
FD Distrib Tax Cap	6,501	7,003	501	7.7	Total	132.90	133.92	16.822	17.645

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	86,900	85,400	-1.7	910	899	-12	-1.3	1.05	1.05
Res Hmstd: Avg Val	130,400	128,100	-1.8	1,613	1,597	-16	-1.0	1.24	1.25
Res Hmstd: Hi Val	173,800	170,700	-1.8	2,315	2,294	-21	-0.9	1.33	1.34
Res Hmstd: Ex-Hi Val	260,700	256,100	-1.8	3,720	3,691	-29	-0.8	1.43	1.44
Apartment	300,000	305,100	1.7	5,488	5,646	157	2.9	1.83	1.85
Comm/Ind: Lo Val	150,000	150,600	0.4	4,425	4,481	57	1.3	2.95	2.98
Comm/Ind: Med Val	300,000	301,200	0.4	10,240	10,361	121	1.2	3.41	3.44
Comm/Ind: Hi Val	1,000,000	1,004,200	0.4	37,378	37,805	427	1.1	3.74	3.76

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	42,173,141	41,443,923	-729,219	-1.7	400,632	399,562	-1,070	-0.3	0.95	0.96
Res Non-Hm: exis	5,112,678	5,089,094	-23,584	-0.5	57,151	57,501	350	0.6	1.12	1.13
Apartments: exis	71,556	71,261	-296	-0.4	917	931	14	1.5	1.28	1.31
Low-inc Apts: ex	188	185	-2	-1.3	2	2	0	-0.6	1.01	1.02
Seasnl Rec: exis	21,512,450	20,870,368	-642,082	-3.0	204,655	205,972	1,317	0.6	0.95	0.99
Com/Ind: Lo: exi	1,100,058	1,099,149	-909	-0.1	25,481	25,421	-59	-0.2	2.32	2.31
Com/Ind Hi: exis	1,723,855	1,724,523	668	0.0	49,999	49,665	-333	-0.7	2.90	2.88
Publ U: Elec Gen	52,938	56,537	3,600	6.8	928	953	25	2.7	1.75	1.69
Publ U: Other	3,923,448	4,190,243	266,794	6.8	115,099	121,975	6,876	6.0	2.93	2.91
Ag HGA: Exist	9,328,006	9,179,676	-148,330	-1.6	85,184	83,024	-2,160	-2.5	0.91	0.90
Ag Hmstd Land	61,184,409	74,286,456	13,102,047	21.4	265,463	303,427	37,964	14.3	0.43	0.41
Ag Non-Hmstd	35,917,373	42,516,775	6,599,402	18.4	267,439	289,678	22,240	8.3	0.74	0.68
ResHmstd: NewCon	0	255,766	255,766	0.0	0	2,400	2,400	0.0	0.00	0.94
All other NewCon	0	542,902	542,902	0.0	0	5,506	5,506	0.0	0.00	1.01
Total	182,100,101	201,326,858	19,226,757	10.6	1,472,949	1,546,019	73,069	5.0	0.81	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	1,596,425	1,759,480	163,055	10.2	County	48.54	46.23	0.035	0.035
(-) TIF Tax Capacity	704	710	6	0.8	City/Town	13.18	12.25	0.020	0.020
(-) FD Contrib Tax Cap	2,526	2,919	392	15.5	School District	18.35	17.72	14.841	15.771
(=) Taxable Tax Capacity	1,593,195	1,755,852	162,657	10.2	Special District	1.51	1.44	0.018	0.017
FD Distrib Tax Cap	1,453	1,565	112	7.7	Total	81.58	77.64	14.913	15.844

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	124,700	122,500	-2,200	-1.8	991	942	-49	-5.0	0.79	0.77
Res Hmstd: Avg Val	187,000	183,800	-3,200	-1.7	1,638	1,558	-80	-4.9	0.88	0.85
Res Hmstd: Hi Val	249,200	244,900	-4,300	-1.7	2,284	2,171	-112	-4.9	0.92	0.89
Res Hmstd: Ex-Hi Val	373,900	367,400	-6,500	-1.7	3,578	3,402	-176	-4.9	0.96	0.93
Apartment	300,000	298,800	-1,200	-0.4	3,506	3,373	-133	-3.8	1.17	1.13
Seas Rec: Lo Val	75,000	72,800	-2,200	-2.9	679	633	-45	-6.7	0.90	0.87
Seas Rec: Hi Val	200,000	194,000	-6,000	-3.0	1,975	1,853	-122	-6.2	0.99	0.96
Comm/Ind: Lo Val	150,000	150,100	100	0.1	3,241	3,168	-74	-2.3	2.16	2.11
Comm/Ind: Med Val	300,000	300,100	100	0.0	7,488	7,308	-180	-2.4	2.5	2.44
Comm/Ind: Hi Val	1,000,000	1,000,400	400	0.0	27,307	26,638	-669	-2.4	2.73	2.66

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	5,414,157	5,398,149	-16,008	-0.3	67,544	68,387	843	1.2	1.25	1.27
Res Non-Hm: exis	826,045	817,210	-8,835	-1.1	12,976	13,038	62	0.5	1.57	1.60
Apartments: exis	545,170	546,550	1,381	0.3	9,697	9,841	144	1.5	1.78	1.80
Low-inc Apts: ex	114,606	114,432	-174	-0.2	1,281	1,294	13	1.0	1.12	1.13
Seasnl Rec: exis	362,499	370,526	8,028	2.2	4,767	5,058	291	6.1	1.31	1.37
Com/Ind: Lo: exi	618,061	611,329	-6,732	-1.1	17,832	17,804	-28	-0.2	2.89	2.91
Com/Ind Hi: exis	1,290,632	1,290,843	211	0.0	40,945	41,406	461	1.1	3.17	3.21
Publ U: Elec Gen	25,214	26,928	1,715	6.8	631	704	73	11.6	2.50	2.61
Publ U: Other	126,608	135,218	8,609	6.8	4,893	5,284	391	8.0	3.86	3.91
Ag HGA: Exist	17,949	17,977	28	0.2	226	233	7	3.2	1.26	1.30
Ag Hmstd Land	59,740	68,851	9,111	15.3	428	499	70	16.4	0.72	0.72
Ag Non-Hmstd	82,792	92,014	9,222	11.1	1,081	1,200	119	11.0	1.31	1.30
ResHmstd: NewCon	0	40,928	40,928	0.0	0	523	523	0.0	0.00	1.28
All other NewCon	0	56,960	56,960	0.0	0	1,346	1,346	0.0	0.00	2.36
Total	9,483,472	9,587,916	104,444	1.1	162,302	166,616	4,314	2.7	1.71	1.74

Tax Base

Tax Rates

						Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	102,238	103,570	1,332	1.3	County	49.87	49.03	0.000	0.000
(-) TIF Tax Capacity	4,625	4,709	83	1.8	City/Town	53.72	55.12	0.058	0.057
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.72	23.15	18.355	19.592
(=) Taxable Tax Capacity	97,613	98,861	1,249	1.3	Special District	3.53	3.50	0.154	0.155
FD Distrib Tax Cap	0	0	0	0.0	Total	129.83	130.80	18.567	19.804

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	78,100	77,900	-200	-0.3	767	778	11	1.4	0.98	1
Res Hmstd: Avg Val	117,100	116,800	-300	-0.3	1,391	1,409	18	1.3	1.19	1.21
Res Hmstd: Hi Val	156,200	155,700	-500	-0.3	2,017	2,041	24	1.2	1.29	1.31
Res Hmstd: Ex-Hi Val	234,300	233,600	-700	-0.3	3,267	3,306	39	1.2	1.39	1.42
Apartment	300,000	300,800	800	0.3	5,426	5,514	88	1.6	1.81	1.83
Comm/Ind: Lo Val	150,000	150,000	0	0.0	4,382	4,420	39	0.9	2.92	2.95
Comm/Ind: Med Val	300,000	300,000	0	0.0	10,131	10,215	84	0.8	3.38	3.40
Comm/Ind: Hi Val	1,000,000	1,000,200	200	0.0	36,962	37,264	302	0.8	3.7	3.73

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	6,093,079	5,895,512	-197,567	-3.2	55,452	54,825	-627	-1.1	0.91	0.93
Res Non-Hm: exis	682,395	671,907	-10,488	-1.5	7,364	7,341	-24	-0.3	1.08	1.09
Apartments: exis	9,549	9,457	-92	-1.0	111	116	6	5.0	1.16	1.23
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5,024,721	4,827,321	-197,400	-3.9	46,840	46,471	-369	-0.8	0.93	0.96
Com/Ind: Lo: exi	171,563	171,705	142	0.1	3,832	3,852	20	0.5	2.23	2.24
Com/Ind Hi: exis	294,833	298,471	3,638	1.2	8,079	8,129	50	0.6	2.74	2.72
Publ U: Elec Gen	958	1,023	65	6.8	17	19	2	10.4	1.83	1.89
Publ U: Other	733,063	782,911	49,848	6.8	20,883	21,766	883	4.2	2.85	2.78
Ag HGA: Exist	1,525,225	1,495,516	-29,709	-1.9	13,608	13,416	-191	-1.4	0.89	0.90
Ag Hmstd Land	10,201,834	11,966,698	1,764,864	17.3	45,510	52,177	6,667	14.7	0.45	0.44
Ag Non-Hmstd	6,866,392	7,981,648	1,115,256	16.2	52,651	58,001	5,350	10.2	0.77	0.73
ResHmstd: NewCon	0	52,876	52,876	0.0	0	484	484	0.0	0.00	0.92
All other NewCon	0	104,312	104,312	0.0	0	1,122	1,122	0.0	0.00	1.08
Total	31,603,610	34,259,357	2,655,747	8.4	254,347	267,719	13,373	5.3	0.80	0.78

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	278,515	300,411	21,896	7.9	County	47.06	45.79	0.000	0.000
(-) TIF Tax Capacity	171	178	7	4.1	City/Town	12.55	11.94	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.13	16.14	17.539	18.731
(=) Taxable Tax Capacity	278,344	300,233	21,889	7.9	Special District	3.58	3.58	0.117	0.116
FD Distrib Tax Cap	0	0	0	0.0	Total	79.32	77.46	17.656	18.847

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	124,900	120,900	-3,900	-3.2	1,005	960	-45	-4.5	0.80	0.79
Res Hmstd: Avg Val	187,300	181,200	-6,100	-3.3	1,655	1,583	-72	-4.3	0.88	0.87
Res Hmstd: Hi Val	249,600	241,500	-8,100	-3.2	2,303	2,206	-98	-4.2	0.92	0.91
Res Hmstd: Ex-Hi Val	374,500	362,400	-12,100	-3.2	3,604	3,454	-149	-4.1	0.96	0.95
Apartment	300,000	297,100	-2,900	-1.0	3,504	3,437	-67	-1.9	1.17	1.16
Seas Rec: Lo Val	75,000	72,100	-2,900	-3.9	662	626	-36	-5.4	0.88	0.87
Seas Rec: Hi Val	200,000	192,100	-7,900	-4.0	1,930	1,831	-99	-5.1	0.96	0.95
Comm/Ind: Lo Val	150,000	151,900	1,900	1.3	3,231	3,259	27	0.8	2.15	2.15
Comm/Ind: Med Val	300,000	303,700	3,700	1.2	7,452	7,489	37	0.5	2.48	2.47
Comm/Ind: Hi Val	1,000,000	1,012,300	12,300	1.2	27,146	27,236	89	0.3	2.71	2.69

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	3,454,944	3,338,820	-116,125	-3.4	35,746	35,845	99	0.3	1.03	1.07
Res Non-Hm: exis	641,747	644,724	2,977	0.5	9,250	9,650	400	4.3	1.44	1.50
Apartments: exis	230,376	234,361	3,985	1.7	4,028	4,243	215	5.3	1.75	1.81
Low-inc Apts: ex	82,187	83,092	905	1.1	955	1,001	46	4.8	1.16	1.20
Seasnl Rec: exis	2,152,741	2,071,732	-81,009	-3.8	21,750	21,927	177	0.8	1.01	1.06
Com/Ind: Lo: exi	510,535	507,994	-2,541	-0.5	14,552	14,843	291	2.0	2.85	2.92
Com/Ind Hi: exis	990,143	981,680	-8,463	-0.9	34,978	35,535	556	1.6	3.53	3.62
Publ U: Elec Gen	3,160	3,374	215	6.8	118	135	17	14.7	3.73	4.00
Publ U: Other	99,440	106,202	6,762	6.8	3,737	4,095	357	9.6	3.76	3.86
Ag HGA: Exist	26,377	25,899	-478	-1.8	286	291	5	1.6	1.09	1.12
Ag Hmstd Land	50,776	51,940	1,164	2.3	253	272	20	7.9	0.50	0.52
Ag Non-Hmstd	94,612	93,298	-1,314	-1.4	874	892	18	2.1	0.92	0.96
ResHmstd: NewCon	0	9,703	9,703	0.0	0	107	107	0.0	0.00	1.10
All other NewCon	0	29,409	29,409	0.0	0	662	662	0.0	0.00	2.25
Total	8,337,039	8,182,228	-154,811	-1.9	126,528	129,498	2,970	2.3	1.52	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	92,012	90,436	-1,576	-1.7	County	41.01	42.23	0.000	0.000
(-) TIF Tax Capacity	2,560	2,543	-16	-0.6	City/Town	46.89	48.88	0.049	0.050
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.93	21.11	11.040	12.057
(=) Taxable Tax Capacity	89,452	87,892	-1,560	-1.7	Special District	0.90	0.97	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	108.74	113.20	11.089	12.107

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	85,900	83,000		-3.4	708	703	-5	-0.8	0.82	0.85
Res Hmstd: Avg Val	128,800	124,500		-3.3	1,264	1,265	1	0.1	0.98	1.02
Res Hmstd: Hi Val	171,600	165,800		-3.4	1,819	1,825	6	0.3	1.06	1.10
Res Hmstd: Ex-Hi Val	257,500	248,800		-3.4	2,933	2,950	17	0.6	1.14	1.19
Apartment	300,000	305,200		1.7	4,410	4,688	278	6.3	1.47	1.54
Seas Rec: Lo Val	75,000	72,200		-3.7	882	885	3	0.3	1.18	1.23
Seas Rec: Hi Val	200,000	192,500		-3.8	2,518	2,523	4	0.2	1.26	1.31
Comm/Ind: Lo Val	150,000	148,700		-0.9	3,795	3,875	80	2.1	2.53	2.61
Comm/Ind: Med Val	300,000	297,400		-0.9	8,799	8,971	171	1.9	2.93	3.02
Comm/Ind: Hi Val	1,000,000	991,500		-0.9	32,153	32,807	654	2.0	3.22	3.31

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	6,535,800	6,310,961	-224,839	-3.4	53,025	52,826	-199	-0.4	0.81	0.84
Res Non-Hm: exis	756,048	751,623	-4,425	-0.6	7,471	7,671	200	2.7	0.99	1.02
Apartments: exis	21,922	21,701	-220	-1.0	267	272	5	1.8	1.22	1.25
Low-inc Apts: ex	188	185	-2	-1.3	2	2	0	-0.6	1.01	1.02
Seasnl Rec: exis	6,667,526	6,472,952	-194,574	-2.9	57,083	57,445	362	0.6	0.86	0.89
Com/Ind: Lo: exi	191,798	189,720	-2,079	-1.1	4,053	4,083	30	0.7	2.11	2.15
Com/Ind Hi: exis	170,403	166,749	-3,654	-2.1	4,681	4,668	-13	-0.3	2.75	2.80
Publ U: Elec Gen	4,368	4,665	297	6.8	87	95	9	10.0	1.99	2.05
Publ U: Other	867,788	926,798	59,010	6.8	24,664	26,784	2,121	8.6	2.84	2.89
Ag HGA: Exist	1,010,994	987,959	-23,035	-2.3	8,962	8,906	-57	-0.6	0.89	0.90
Ag Hmstd Land	2,852,934	2,914,416	61,482	2.2	12,528	13,045	517	4.1	0.44	0.45
Ag Non-Hmstd	2,417,642	2,368,286	-49,356	-2.0	20,501	20,441	-59	-0.3	0.85	0.86
ResHmstd: NewCon	0	43,494	43,494	0.0	0	379	379	0.0	0.00	0.87
All other NewCon	0	93,754	93,754	0.0	0	927	927	0.0	0.00	0.99
Total	21,497,412	21,253,264	-244,147	-1.1	193,323	197,543	4,220	2.2	0.90	0.93

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	203,480	201,230	-2,251	-1.1	County	45.23	46.46	0.000	0.000
(-) TIF Tax Capacity	13	14	1	6.3	City/Town	13.85	14.24	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.29	19.80	10.922	11.929
(=) Taxable Tax Capacity	203,467	201,215	-2,252	-1.1	Special District	1.20	1.25	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	79.56	81.74	10.922	11.929

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	117,100	113,100	-3.4	847	838	-9	-1.1	0.72	0.74
Res Hmstd: Avg Val	175,500	169,500	-3.4	1,417	1,408	-9	-0.7	0.81	0.83
Res Hmstd: Hi Val	234,000	226,000	-3.4	1,989	1,979	-10	-0.5	0.85	0.88
Res Hmstd: Ex-Hi Val	351,000	338,900	-3.4	3,131	3,119	-12	-0.4	0.89	0.92
Apartment	300,000	297,000	-1.0	3,311	3,389	78	2.3	1.10	1.14
Seas Rec: Lo Val	75,000	72,800	-2.9	663	663	0	0.0	0.88	0.91
Seas Rec: Hi Val	200,000	194,200	-2.9	1,935	1,935	0	0.0	0.97	1
Comm/Ind: Lo Val	150,000	146,800	-2.1	3,136	3,130	-6	-0.2	2.09	2.13
Comm/Ind: Med Val	300,000	293,600	-2.1	7,263	7,224	-39	-0.5	2.42	2.46
Comm/Ind: Hi Val	1,000,000	978,600	-2.1	26,521	26,426	-95	-0.4	2.65	2.70

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	2,747,140	2,688,939	-58,201	-2.1	23,024	24,298	1,273	5.5	0.84	0.90
Res Non-Hm: exis	422,536	425,114	2,579	0.6	6,830	7,341	512	7.5	1.62	1.73
Apartments: exis	125,335	125,331	-3	0.0	2,429	2,567	138	5.7	1.94	2.05
Low-inc Apts: ex	56,230	56,156	-74	-0.1	648	693	45	7.0	1.15	1.23
Seasnl Rec: exis	371,233	354,299	-16,934	-4.6	4,920	4,919	-1	0.0	1.33	1.39
Com/Ind: Lo: exi	326,533	320,816	-5,718	-1.8	10,318	10,289	-29	-0.3	3.16	3.21
Com/Ind Hi: exis	514,171	508,061	-6,109	-1.2	21,029	21,152	123	0.6	4.09	4.16
Publ U: Elec Gen	296,394	316,549	20,155	6.8	6,385	6,943	558	8.7	2.15	2.19
Publ U: Other	242,396	258,879	16,483	6.8	9,002	9,791	789	8.8	3.71	3.78
Ag HGA: Exist	7,888	7,843	-45	-0.6	76	81	5	7.0	0.96	1.04
Ag Hmstd Land	9,061	8,929	-132	-1.5	37	41	3	8.5	0.41	0.45
Ag Non-Hmstd	172,014	166,547	-5,467	-3.2	2,369	2,440	71	3.0	1.38	1.47
ResHmstd: NewCon	0	12,920	12,920	0.0	0	117	117	0.0	0.00	0.91
All other NewCon	0	21,099	21,099	0.0	0	591	591	0.0	0.00	2.80
Total	5,290,931	5,271,484	-19,447	-0.4	87,068	91,263	4,196	4.8	1.65	1.73

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	58,892	59,113	221	0.4	County	50.77	53.26	0.000	0.000
(-) TIF Tax Capacity	1,149	1,143	-7	-0.6	City/Town	64.86	69.35	0.177	0.177
(-) FD Contrib Tax Cap	5,433	5,649	215	4.0	School District	15.99	17.08	7.943	8.813
(=) Taxable Tax Capacity	52,309	52,322	13	0.0	Special District	2.36	2.07	0.000	0.000
FD Distrib Tax Cap	6,501	7,003	501	7.7	Total	133.99	141.76	8.120	8.990

**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	67,100	65,700	-2.1	279	303	24	8.6	0.42	0.46
Res Hmstd: Avg Val	100,600	98,500	-2.1	737	768	31	4.2	0.73	0.78
Res Hmstd: Hi Val	134,200	131,400	-2.1	1,255	1,305	51	4.0	0.94	0.99
Res Hmstd: Ex-Hi Val	201,300	197,000	-2.1	2,289	2,378	89	3.9	1.14	1.21
Apartment	300,000	300,000	0.0	5,268	5,586	317	6.0	1.76	1.86
Seas Rec: Lo Val	75,000	71,600	-4.5	1,072	1,082	10	1.0	1.43	1.51
Seas Rec: Hi Val	200,000	190,900	-4.6	3,023	3,046	23	0.7	1.51	1.6
Comm/Ind: Lo Val	150,000	148,200	-1.2	4,319	4,451	132	3.1	2.88	3.00
Comm/Ind: Med Val	300,000	296,400	-1.2	10,036	10,323	287	2.9	3.35	3.48
Comm/Ind: Hi Val	1,000,000	988,100	-1.2	36,718	37,812	1,095	3.0	3.67	3.83

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	5,233,355	5,072,139	-161,216	-3.1	35,418	36,554	1,136	3.2	0.68	0.72
Res Non-Hm: exis	539,830	536,497	-3,333	-0.6	5,276	5,574	298	5.7	0.98	1.04
Apartments: exis	8,631	8,276	-355	-4.1	101	102	1	0.8	1.18	1.23
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5,479,397	5,308,339	-171,058	-3.1	52,508	53,552	1,044	2.0	0.96	1.01
Com/Ind: Lo: exi	92,376	91,919	-457	-0.5	2,265	2,252	-13	-0.6	2.45	2.45
Com/Ind Hi: exis	245,650	245,178	-472	-0.2	7,604	7,680	77	1.0	3.10	3.13
Publ U: Elec Gen	2,887	3,083	196	6.8	59	62	3	4.2	2.05	2.00
Publ U: Other	493,112	526,643	33,532	6.8	15,493	16,840	1,347	8.7	3.14	3.20
Ag HGA: Exist	179,149	176,632	-2,517	-1.4	887	955	68	7.7	0.49	0.54
Ag Hmstd Land	359,403	354,567	-4,836	-1.3	825	892	67	8.1	0.23	0.25
Ag Non-Hmstd	2,358,701	2,229,985	-128,716	-5.5	20,367	20,285	-82	-0.4	0.86	0.91
ResHmstd: NewCon	0	28,887	28,887	0.0	0	208	208	0.0	0.00	0.72
All other NewCon	0	50,250	50,250	0.0	0	533	533	0.0	0.00	1.06
Total	14,992,491	14,632,396	-360,095	-2.4	140,803	145,489	4,686	3.3	0.94	0.99

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	150,163	146,776	-3,387	-2.3	County	52.22	54.64	0.000	0.000
(-) TIF Tax Capacity	266	262	-4	-1.4	City/Town	13.68	14.53	0.000	0.000
(-) FD Contrib Tax Cap	2,526	2,919	392	15.5	School District	16.24	17.50	5.108	6.027
(=) Taxable Tax Capacity	147,371	143,596	-3,776	-2.6	Special District	2.49	2.57	0.000	0.000
FD Distrib Tax Cap	1,453	1,565	112	7.7	Total	84.63	89.24	5.108	6.027

**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	127,700	123,800	-3.1	638	657	18	2.9	0.5	0.53
Res Hmstd: Avg Val	191,500	185,600	-3.1	1,259	1,295	36	2.8	0.66	0.7
Res Hmstd: Hi Val	255,200	247,300	-3.1	1,880	1,933	53	2.8	0.74	0.78
Res Hmstd: Ex-Hi Val	382,900	371,100	-3.1	3,123	3,211	89	2.8	0.82	0.87
Apartment	300,000	287,700	-4.1	3,327	3,383	56	1.7	1.11	1.18
Seas Rec: Lo Val	75,000	72,700	-3.1	701	717	15	2.2	0.94	0.99
Seas Rec: Hi Val	200,000	193,800	-3.1	2,036	2,076	40	2.0	1.02	1.07
Comm/Ind: Lo Val	150,000	149,700	-0.2	3,163	3,272	109	3.5	2.11	2.19
Comm/Ind: Med Val	300,000	299,400	-0.2	7,354	7,603	248	3.4	2.45	2.54
Comm/Ind: Hi Val	1,000,000	998,100	-0.2	26,915	27,825	910	3.4	2.69	2.79

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	5,011,818	4,819,108	-192,710	-3.8	61,639	60,977	-662	-1.1	1.23	1.27
Res Non-Hm: exis	1,094,004	1,105,570	11,566	1.1	16,625	17,382	757	4.6	1.52	1.57
Apartments: exis	331,703	331,879	176	0.1	5,919	6,120	202	3.4	1.78	1.84
Low-inc Apts: ex	64,690	64,664	-27	0.0	718	742	25	3.4	1.11	1.15
Seasnl Rec: exis	136,317	133,819	-2,497	-1.8	1,780	1,791	10	0.6	1.31	1.34
Com/Ind: Lo: exi	233,262	232,014	-1,248	-0.5	6,700	6,821	121	1.8	2.87	2.94
Com/Ind Hi: exis	999,770	1,005,135	5,365	0.5	38,007	39,071	1,065	2.8	3.80	3.89
Publ U: Elec Gen	13,460	14,376	915	6.8	383	421	39	10.1	2.84	2.93
Publ U: Other	176,146	188,120	11,973	6.8	6,501	7,110	608	9.4	3.69	3.78
Ag HGA: Exist	10,135	10,112	-23	-0.2	110	113	4	3.3	1.08	1.12
Ag Hmstd Land	11,515	11,257	-258	-2.2	48	49	0	0.8	0.42	0.43
Ag Non-Hmstd	142,221	131,384	-10,837	-7.6	1,634	1,551	-83	-5.1	1.15	1.18
ResHmstd: NewCon	0	17,362	17,362	0.0	0	215	215	0.0	0.00	1.24
All other NewCon	0	33,599	33,599	0.0	0	725	725	0.0	0.00	2.16
Total	8,225,041	8,098,398	-126,643	-1.5	140,063	143,089	3,025	2.2	1.70	1.77

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	90,042	89,045	-997	-1.1	County	64.63	66.17	0.000	0.000
(-) TIF Tax Capacity	2,013	2,028	14	0.7	City/Town	31.12	33.05	3.399	3.450
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.63	29.72	7.588	8.781
(=) Taxable Tax Capacity	88,029	87,017	-1,011	-1.1	Special District	4.51	4.56	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	129.89	133.50	10.987	12.231

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	112,900	108,600	-3.8	1,239	1,216	-23	-1.8	1.1	1.12
Res Hmstd: Avg Val	169,300	162,800	-3.8	2,099	2,071	-28	-1.3	1.24	1.27
Res Hmstd: Hi Val	225,700	217,000	-3.9	2,960	2,926	-34	-1.1	1.31	1.35
Res Hmstd: Ex-Hi Val	338,600	325,600	-3.8	4,682	4,639	-43	-0.9	1.38	1.42
Apartment	300,000	300,200	0.1	5,201	5,377	176	3.4	1.73	1.79
Comm/Ind: Lo Val	150,000	150,800	0.5	4,269	4,398	129	3.0	2.85	2.92
Comm/Ind: Med Val	300,000	301,600	0.5	9,907	10,191	284	2.9	3.30	3.38
Comm/Ind: Hi Val	1,000,000	1,005,400	0.5	36,216	37,227	1,012	2.8	3.62	3.70

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	3,175,646	3,003,358	-172,288	-5.4	45,943	45,089	-854	-1.9	1.45	1.50
Res Non-Hm: exis	564,507	555,604	-8,903	-1.6	10,446	10,753	307	2.9	1.85	1.94
Apartments: exis	201,651	202,699	1,048	0.5	4,374	4,609	235	5.4	2.17	2.27
Low-inc Apts: ex	73,644	73,999	355	0.5	996	1,050	54	5.4	1.35	1.42
Seasnl Rec: exis	105,553	103,077	-2,476	-2.3	1,830	1,870	40	2.2	1.73	1.81
Com/Ind: Lo: exi	333,103	330,608	-2,495	-0.7	11,199	11,521	322	2.9	3.36	3.48
Com/Ind Hi: exis	674,319	661,320	-12,999	-1.9	29,041	29,538	498	1.7	4.31	4.47
Publ U: Elec Gen	1,254	1,339	85	6.8	41	46	5	13.2	3.26	3.45
Publ U: Other	123,530	131,930	8,400	6.8	5,535	6,134	598	10.8	4.48	4.65
Ag HGA: Exist	57,414	56,355	-1,059	-1.8	799	823	24	3.0	1.39	1.46
Ag Hmstd Land	86,390	80,946	-5,444	-6.3	587	575	-12	-2.1	0.68	0.71
Ag Non-Hmstd	75,687	72,310	-3,377	-4.5	1,198	1,198	0	0.0	1.58	1.66
ResHmstd: NewCon	0	9,509	9,509	0.0	0	141	141	0.0	0.00	1.48
All other NewCon	0	19,802	19,802	0.0	0	686	686	0.0	0.00	3.47
Total	5,472,697	5,302,855	-169,843	-3.1	111,989	114,033	2,044	1.8	2.05	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	58,077	56,407	-1,670	-2.9	County	74.22	77.16	0.080	0.081
(-) TIF Tax Capacity	1,517	1,488	-29	-1.9	City/Town	57.34	60.65	0.299	0.308
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.51	32.31	8.323	8.789
(=) Taxable Tax Capacity	56,560	54,918	-1,641	-2.9	Special District	4.47	4.69	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	166.54	174.82	8.701	9.178

**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	87,900	83,100	-5.5	1,052	1,009	-43	-4.1	1.2	1.21
Res Hmstd: Avg Val	131,800	124,600	-5.5	1,887	1,838	-49	-2.6	1.43	1.47
Res Hmstd: Hi Val	175,700	166,200	-5.4	2,722	2,668	-54	-2.0	1.55	1.61
Res Hmstd: Ex-Hi Val	263,500	249,200	-5.4	4,392	4,326	-66	-1.5	1.67	1.74
Apartment	300,000	301,600	0.5	6,506	6,867	361	5.6	2.17	2.28
Comm/Ind: Lo Val	150,000	147,100	-1.9	5,060	5,150	90	1.8	3.37	3.50
Comm/Ind: Med Val	300,000	294,200	-1.9	11,762	11,938	176	1.5	3.92	4.06
Comm/Ind: Hi Val	1,000,000	980,700	-1.9	43,041	43,772	731	1.7	4.30	4.46

EAST CENTRAL TOWNS

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	4,648,175	4,491,012	-157,163	-3.4	54,414	54,613	198	0.4	1.17	1.22
Res Non-Hm: exis	645,623	639,301	-6,323	-1.0	8,890	9,216	326	3.7	1.38	1.44
Apartments: exis	4,710	4,753	43	0.9	85	90	4	4.9	1.81	1.89
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,718,359	1,685,369	-32,991	-1.9	20,269	21,001	732	3.6	1.18	1.25
Com/Ind: Lo: exi	97,418	95,978	-1,440	-1.5	2,653	2,704	51	1.9	2.72	2.82
Com/Ind Hi: exis	81,295	79,295	-1,999	-2.5	2,859	2,879	20	0.7	3.52	3.63
Publ U: Elec Gen	9,248	9,877	629	6.8	266	292	26	9.8	2.87	2.95
Publ U: Other	274,972	293,670	18,698	6.8	9,817	10,814	997	10.2	3.57	3.68
Ag HGA: Exist	903,732	893,513	-10,218	-1.1	9,812	10,135	322	3.3	1.09	1.13
Ag Hmstd Land	1,426,236	1,360,210	-66,027	-4.6	7,113	7,138	24	0.3	0.50	0.52
Ag Non-Hmstd	1,320,197	1,260,028	-60,169	-4.6	15,022	15,025	4	0.0	1.14	1.19
ResHmstd: NewCon	0	18,705	18,705	0.0	0	226	226	0.0	0.00	1.21
All other NewCon	0	29,186	29,186	0.0	0	399	399	0.0	0.00	1.37
Total	11,129,966	10,860,897	-269,069	-2.4	131,201	134,530	3,329	2.5	1.18	1.24

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	100,123	97,852	-2,272	-2.3	County	70.84	73.83	0.205	0.210
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	21.49	22.24	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.79	28.49	8.444	9.134
(=) Taxable Tax Capacity	100,123	97,852	-2,272	-2.3	Special District	1.16	1.24	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	120.29	125.80	8.650	9.345

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	102,800	-3.4	1,039	1,037	-2	-0.2	0.98	1.01	
Res Hmstd: Avg Val	159,600	154,200	-3.4	1,783	1,790	7	0.4	1.12	1.16	
Res Hmstd: Hi Val	212,700	205,500	-3.4	2,525	2,541	17	0.7	1.19	1.24	
Res Hmstd: Ex-Hi Val	319,200	308,400	-3.4	4,013	4,049	35	0.9	1.26	1.31	
Apartment	300,000	302,700	0.9	4,770	5,043	273	5.7	1.59	1.67	
Seas Rec: Lo Val	75,000	73,600	-1.9	969	995	26	2.7	1.29	1.35	
Seas Rec: Hi Val	200,000	196,200	-1.9	2,749	2,820	71	2.6	1.37	1.44	
Comm/Ind: Lo Val	150,000	146,300	-2.5	4,018	4,049	30	0.8	2.68	2.77	
Comm/Ind: Med Val	300,000	292,600	-2.5	9,333	9,368	36	0.4	3.11	3.20	
Comm/Ind: Hi Val	1,000,000	975,400	-2.5	34,133	34,349	216	0.6	3.41	3.52	

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	10,624,903	10,405,603	-219,300	-2.1	143,987	141,962	-2,025	-1.4	1.36	1.36
Res Non-Hm: exis	1,383,627	1,353,414	-30,213	-2.2	23,243	22,954	-289	-1.2	1.68	1.70
Apartments: exis	891,827	892,155	328	0.0	16,941	17,088	147	0.9	1.90	1.92
Low-inc Apts: ex	187,111	186,803	-308	-0.2	2,233	2,244	11	0.5	1.19	1.20
Seasnl Rec: exis	111,509	108,997	-2,512	-2.3	1,826	1,935	109	6.0	1.64	1.78
Com/Ind: Lo: exi	718,094	705,925	-12,170	-1.7	22,037	21,904	-133	-0.6	3.07	3.10
Com/Ind Hi: exis	3,084,846	3,020,266	-64,581	-2.1	122,151	120,092	-2,059	-1.7	3.96	3.98
Publ U: Elec Gen	827,275	883,530	56,255	6.8	20,263	21,696	1,433	7.1	2.45	2.46
Publ U: Other	546,021	583,151	37,129	6.8	20,584	22,016	1,432	7.0	3.77	3.78
Ag HGA: Exist	79,318	77,359	-1,959	-2.5	1,007	1,029	22	2.2	1.27	1.33
Ag Hmstd Land	163,231	162,202	-1,030	-0.6	955	1,008	53	5.5	0.58	0.62
Ag Non-Hmstd	188,280	182,767	-5,514	-2.9	2,548	2,528	-20	-0.8	1.35	1.38
ResHmstd: NewCon	0	52,731	52,731	0.0	0	715	715	0.0	0.00	1.36
All other NewCon	0	83,338	83,338	0.0	0	2,476	2,476	0.0	0.00	2.97
Total	18,806,044	18,698,238	-107,805	-0.6	377,775	379,647	1,873	0.5	2.01	2.03

*Tax Base**Tax Rates*

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	220,700	220,175	-525	-0.2	County	52.86	53.21	0.000	0.000
(-) TIF Tax Capacity	7,229	7,142	-87	-1.2	City/Town	47.96	49.37	1.652	1.661
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	33.34	32.43	16.010	16.398
(=) Taxable Tax Capacity	213,471	213,033	-438	-0.2	Special District	2.32	2.34	0.142	0.143
FD Distrib Tax Cap	0	0	0	0.0	Total	136.48	137.35	17.805	18.202

*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	99,300	97,300	-2.0	1,146	1,122	-23	-2.0	1.15	1.15
Res Hmstd: Avg Val	148,900	145,800	-2.1	1,972	1,937	-35	-1.8	1.32	1.33
Res Hmstd: Hi Val	198,400	194,300	-2.1	2,796	2,751	-45	-1.6	1.41	1.42
Res Hmstd: Ex-Hi Val	297,700	291,600	-2.0	4,451	4,385	-66	-1.5	1.49	1.50
Apartment	300,000	300,100	0.0	5,652	5,699	46	0.8	1.88	1.9
Comm/Ind: Lo Val	150,000	146,900	-2.1	4,520	4,450	-70	-1.6	3.01	3.03
Comm/Ind: Med Val	300,000	293,700	-2.1	10,457	10,260	-197	-1.9	3.49	3.49
Comm/Ind: Hi Val	1,000,000	979,100	-2.1	38,166	37,527	-639	-1.7	3.82	3.83

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	6,617,022	6,595,472	-21,550	-0.3	74,718	75,481	762	1.0	1.13	1.14
Res Non-Hm: exis	634,935	645,148	10,213	1.6	8,253	8,458	204	2.5	1.30	1.31
Apartments: exis	4,788	4,766	-21	-0.4	71	72	1	1.4	1.48	1.50
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,165,214	1,125,634	-39,581	-3.4	13,332	13,131	-201	-1.5	1.14	1.17
Com/Ind: Lo: exi	156,716	154,079	-2,637	-1.7	3,972	3,942	-30	-0.8	2.53	2.56
Com/Ind Hi: exis	238,360	234,676	-3,683	-1.5	7,842	7,791	-51	-0.7	3.29	3.32
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	275,162	293,873	18,711	6.8	9,107	9,788	681	7.5	3.31	3.33
Ag HGA: Exist	1,063,759	1,035,032	-28,727	-2.7	11,398	11,192	-206	-1.8	1.07	1.08
Ag Hmstd Land	2,930,276	3,048,797	118,521	4.0	14,899	15,679	779	5.2	0.51	0.51
Ag Non-Hmstd	1,024,594	1,048,742	24,148	2.4	10,548	10,844	296	2.8	1.03	1.03
ResHmstd: NewCon	0	30,706	30,706	0.0	0	361	361	0.0	0.00	1.18
All other NewCon	0	30,095	30,095	0.0	0	466	466	0.0	0.00	1.55
Total	14,110,825	14,247,020	136,195	1.0	154,141	157,204	3,063	2.0	1.09	1.10

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	126,462	127,542	1,080	0.9	County	53.85	54.19	0.000	0.000
(-) TIF Tax Capacity	179	177	-2	-1.1	City/Town	19.55	19.70	0.044	0.044
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.07	31.33	15.198	15.938
(=) Taxable Tax Capacity	126,282	127,364	1,082	0.9	Special District	1.28	1.30	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	105.75	106.52	15.243	15.982

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	139,200	138,700	-0.4	1,423	1,435	13	0.9	1.02	1.03
Res Hmstd: Avg Val	208,700	208,000	-0.3	2,330	2,351	21	0.9	1.12	1.13
Res Hmstd: Hi Val	278,200	277,300	-0.3	3,237	3,266	29	0.9	1.16	1.18
Res Hmstd: Ex-Hi Val	417,400	416,000	-0.3	5,050	5,096	46	0.9	1.21	1.23
Apartment	300,000	298,700	-0.4	4,423	4,455	32	0.7	1.47	1.49
Seas Rec: Lo Val	75,000	72,500	-3.3	860	840	-20	-2.3	1.15	1.16
Seas Rec: Hi Val	200,000	193,200	-3.4	2,459	2,403	-55	-2.3	1.23	1.24
Comm/Ind: Lo Val	150,000	147,700	-1.5	3,790	3,758	-32	-0.8	2.53	2.54
Comm/Ind: Med Val	300,000	295,400	-1.5	8,767	8,672	-95	-1.1	2.92	2.94
Comm/Ind: Hi Val	1,000,000	984,500	-1.6	31,993	31,684	-309	-1.0	3.2	3.22

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	5,071,246	5,039,447	-31,799	-0.6	67,083	65,576	-1,507	-2.2	1.32	1.30
Res Non-Hm: exis	702,144	705,811	3,667	0.5	12,106	11,944	-161	-1.3	1.72	1.69
Apartments: exis	316,665	316,871	205	0.1	6,175	6,072	-103	-1.7	1.95	1.92
Low-inc Apts: ex	93,382	93,509	127	0.1	1,145	1,129	-15	-1.3	1.23	1.21
Seasnl Rec: exis	46,738	47,065	326	0.7	915	926	12	1.3	1.96	1.97
Com/Ind: Lo: exi	625,811	616,988	-8,823	-1.4	19,766	19,200	-565	-2.9	3.16	3.11
Com/Ind Hi: exis	1,302,352	1,310,896	8,544	0.7	47,221	46,841	-380	-0.8	3.63	3.57
Publ U: Elec Gen	3,724	3,977	253	6.8	130	137	7	5.8	3.49	3.45
Publ U: Other	109,632	117,087	7,455	6.8	4,773	5,006	233	4.9	4.35	4.28
Ag HGA: Exist	20,080	21,004	924	4.6	280	287	7	2.4	1.39	1.36
Ag Hmstd Land	123,832	155,913	32,081	25.9	1,112	1,332	220	19.8	0.90	0.85
Ag Non-Hmstd	108,185	130,273	22,088	20.4	1,542	1,775	233	15.1	1.43	1.36
ResHmstd: NewCon	0	21,661	21,661	0.0	0	280	280	0.0	0.00	1.29
All other NewCon	0	62,187	62,187	0.0	0	1,846	1,846	0.0	0.00	2.97
Total	8,523,792	8,642,688	118,896	1.4	162,246	162,352	106	0.1	1.90	1.88

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	88,658	90,332	1,674	1.9	County	44.57	40.37	0.188	0.184
(-) TIF Tax Capacity	2,231	2,306	75	3.3	City/Town	77.13	78.54	0.358	0.355
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.84	15.80	23.348	24.084
(=) Taxable Tax Capacity	86,427	88,026	1,600	1.9	Special District	1.56	1.49	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	140.10	136.20	23.895	24.623

**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	64,400	64,000	-0.6	695	681	-15	-2.1	1.08	1.06
Res Hmstd: Avg Val	96,500	95,900	-0.6	1,183	1,153	-30	-2.5	1.23	1.20
Res Hmstd: Hi Val	128,700	127,900	-0.6	1,751	1,707	-45	-2.6	1.36	1.33
Res Hmstd: Ex-Hi Val	193,100	191,900	-0.6	2,889	2,814	-74	-2.6	1.5	1.47
Apartment	300,000	300,200	0.1	5,971	5,850	-121	-2.0	1.99	1.95
Comm/Ind: Lo Val	150,000	151,000	0.7	4,693	4,654	-38	-0.8	3.13	3.08
Comm/Ind: Med Val	300,000	302,000	0.7	10,830	10,723	-107	-1.0	3.61	3.55
Comm/Ind: Hi Val	1,000,000	1,006,600	0.7	39,472	39,044	-428	-1.1	3.95	3.88

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	3,311,706	3,314,661	2,955	0.1	30,693	29,671	-1,022	-3.3	0.93	0.90
Res Non-Hm: exis	449,077	441,913	-7,164	-1.6	4,565	4,273	-292	-6.4	1.02	0.97
Apartments: exis	5,048	5,003	-44	-0.9	57	53	-4	-7.7	1.13	1.05
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	841,506	834,363	-7,143	-0.8	8,618	8,366	-251	-2.9	1.02	1.00
Com/Ind: Lo: exi	142,739	144,245	1,506	1.1	3,055	2,968	-88	-2.9	2.14	2.06
Com/Ind Hi: exis	283,188	284,478	1,290	0.5	7,320	7,011	-309	-4.2	2.58	2.46
Publ U: Elec Gen	8,612	9,197	586	6.8	112	108	-4	-3.2	1.30	1.18
Publ U: Other	564,166	602,529	38,363	6.8	14,504	14,646	141	1.0	2.57	2.43
Ag HGA: Exist	1,545,093	1,511,695	-33,398	-2.2	12,299	11,366	-933	-7.6	0.80	0.75
Ag Hmstd Land	21,588,257	27,545,843	5,957,586	27.6	83,581	95,517	11,936	14.3	0.39	0.35
Ag Non-Hmstd	11,750,257	15,014,572	3,264,315	27.8	70,950	77,851	6,902	9.7	0.60	0.52
ResHmstd: NewCon	0	28,868	28,868	0.0	0	240	240	0.0	0.00	0.83
All other NewCon	0	112,686	112,686	0.0	0	795	795	0.0	0.00	0.71
Total	40,489,646	49,850,052	9,360,406	23.1	235,755	252,865	17,110	7.3	0.58	0.51

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	335,716	417,109	81,392	24.2	County	41.09	35.52	0.135	0.137
(-) TIF Tax Capacity	68	71	2	3.6	City/Town	8.95	7.50	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.43	11.02	24.458	25.179
(=) Taxable Tax Capacity	335,648	417,038	81,390	24.2	Special District	1.01	0.87	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	63.47	54.91	24.593	25.316

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	111,500	111,600	0.1	809	746	-63	-7.8	0.73	0.67
Res Hmstd: Avg Val	167,200	167,300	0.1	1,332	1,220	-111	-8.4	0.8	0.73
Res Hmstd: Hi Val	222,900	223,100	0.1	1,854	1,696	-158	-8.5	0.83	0.76
Res Hmstd: Ex-Hi Val	334,500	334,800	0.1	2,900	2,647	-254	-8.7	0.87	0.79
Apartment	300,000	297,400	-0.9	3,118	2,794	-324	-10.4	1.04	0.94
Comm/Ind: Lo Val	150,000	150,700	0.5	2,979	2,812	-167	-5.6	1.99	1.87
Comm/Ind: Med Val	300,000	301,400	0.5	6,828	6,430	-398	-5.8	2.28	2.13
Comm/Ind: Hi Val	1,000,000	1,004,600	0.5	24,790	23,310	-1,480	-6.0	2.48	2.32

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	5,478,523	5,347,149	-131,374	-2.4	69,893	68,551	-1,342	-1.9	1.28	1.28
Res Non-Hm: exis	848,229	834,107	-14,122	-1.7	13,468	13,237	-231	-1.7	1.59	1.59
Apartments: exis	460,806	484,774	23,967	5.2	7,785	8,162	377	4.8	1.69	1.68
Low-inc Apts: ex	81,671	85,198	3,527	4.3	901	931	30	3.3	1.10	1.09
Seasnl Rec: exis	61,105	62,721	1,616	2.6	874	898	24	2.7	1.43	1.43
Com/Ind: Lo: exi	486,528	486,452	-77	0.0	14,675	14,625	-50	-0.3	3.02	3.01
Com/Ind Hi: exis	1,391,439	1,408,678	17,239	1.2	49,012	49,590	578	1.2	3.52	3.52
Publ U: Elec Gen	16,607	17,736	1,129	6.8	402	419	17	4.2	2.42	2.36
Publ U: Other	110,329	117,831	7,502	6.8	4,288	4,605	317	7.4	3.89	3.91
Ag HGA: Exist	11,303	11,454	150	1.3	160	162	2	1.2	1.42	1.41
Ag Hmstd Land	56,319	73,143	16,824	29.9	498	643	145	29.1	0.88	0.88
Ag Non-Hmstd	94,265	119,945	25,680	27.2	1,232	1,519	287	23.3	1.31	1.27
ResHmstd: NewCon	0	32,081	32,081	0.0	0	399	399	0.0	0.00	1.24
All other NewCon	0	83,031	83,031	0.0	0	2,020	2,020	0.0	0.00	2.43
Total	9,097,123	9,164,300	67,176	0.7	163,187	165,759	2,571	1.6	1.79	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	98,194	99,562	1,368	1.4	County	44.67	40.09	0.000	0.000
(-) TIF Tax Capacity	3,055	3,159	104	3.4	City/Town	64.33	69.10	0.339	0.338
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.68	17.95	20.416	21.291
(=) Taxable Tax Capacity	95,139	96,403	1,265	1.3	Special District	0.43	0.40	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	128.12	127.53	20.755	21.629

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	81,600	79,600	-2.5	832	804	-28	-3.4	1.02	1.01
Res Hmstd: Avg Val	122,300	119,400	-2.4	1,485	1,443	-42	-2.8	1.21	1.21
Res Hmstd: Hi Val	163,000	159,100	-2.4	2,137	2,081	-57	-2.7	1.31	1.31
Res Hmstd: Ex-Hi Val	244,600	238,700	-2.4	3,446	3,359	-87	-2.5	1.41	1.41
Apartment	300,000	315,600	5.2	5,427	5,714	287	5.3	1.81	1.81
Comm/Ind: Lo Val	150,000	151,900	1.3	4,376	4,447	71	1.6	2.92	2.93
Comm/Ind: Med Val	300,000	303,700	1.2	10,107	10,239	132	1.3	3.37	3.37
Comm/Ind: Hi Val	1,000,000	1,012,400	1.2	36,851	37,282	432	1.2	3.69	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	2,659,824	2,634,228	-25,595	-1.0	24,086	22,820	-1,266	-5.3	0.91	0.87
Res Non-Hm: exis	376,023	372,013	-4,010	-1.1	3,762	3,536	-226	-6.0	1.00	0.95
Apartments: exis	5,632	5,758	126	2.2	68	68	0	0.3	1.21	1.18
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	266,597	265,656	-941	-0.4	2,282	2,261	-21	-0.9	0.86	0.85
Com/Ind: Lo: exi	81,215	81,893	678	0.8	1,723	1,667	-56	-3.2	2.12	2.04
Com/Ind Hi: exis	191,998	192,674	677	0.4	4,887	4,710	-178	-3.6	2.55	2.44
Publ U: Elec Gen	23,566	25,168	1,602	6.8	317	304	-13	-4.1	1.35	1.21
Publ U: Other	288,334	307,941	19,607	6.8	7,799	7,938	139	1.8	2.70	2.58
Ag HGA: Exist	1,059,902	1,059,051	-851	-0.1	8,946	8,482	-464	-5.2	0.84	0.80
Ag Hmstd Land	10,698,961	13,804,353	3,105,392	29.0	46,825	55,772	8,946	19.1	0.44	0.40
Ag Non-Hmstd	5,382,687	6,954,647	1,571,960	29.2	37,031	42,136	5,106	13.8	0.69	0.61
ResHmstd: NewCon	0	14,892	14,892	0.0	0	125	125	0.0	0.00	0.84
All other NewCon	0	40,955	40,955	0.0	0	387	387	0.0	0.00	0.95
Total	21,034,740	25,759,231	4,724,491	22.5	137,727	150,207	12,481	9.1	0.65	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	174,212	214,769	40,557	23.3	County	45.48	40.79	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	10.10	8.53	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.87	13.33	22.635	23.330
(=) Taxable Tax Capacity	174,212	214,769	40,557	23.3	Special District	0.32	0.27	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	70.77	62.91	22.635	23.330

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	126,400	125,200	-0.9	998	916	-81	-8.1	0.79	0.73	
Res Hmstd: Avg Val	189,600	187,800	-0.9	1,628	1,492	-136	-8.4	0.86	0.79	
Res Hmstd: Hi Val	252,700	250,300	-0.9	2,258	2,066	-192	-8.5	0.89	0.83	
Res Hmstd: Ex-Hi Val	379,200	375,600	-0.9	3,520	3,218	-302	-8.6	0.93	0.86	
Apartment	300,000	306,700	2.2	3,333	3,128	-205	-6.2	1.11	1.02	
Comm/Ind: Lo Val	150,000	150,500	0.3	3,114	2,958	-155	-5.0	2.08	1.97	
Comm/Ind: Med Val	300,000	301,100	0.4	7,152	6,785	-368	-5.1	2.38	2.25	
Comm/Ind: Hi Val	1,000,000	1,003,500	0.4	25,999	24,630	-1,368	-5.3	2.6	2.45	

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	7,425,222	7,499,512	74,290	1.0	93,322	93,310	-12	0.0	1.26	1.24
Res Non-Hm: exis	1,216,076	1,180,395	-35,681	-2.9	17,873	17,119	-754	-4.2	1.47	1.45
Apartments: exis	433,094	454,871	21,777	5.0	7,631	7,913	282	3.7	1.76	1.74
Low-inc Apts: ex	95,009	99,638	4,628	4.9	1,035	1,073	38	3.7	1.09	1.08
Seasnl Rec: exis	11,031	11,031	0	0.0	192	189	-3	-1.7	1.74	1.71
Com/Ind: Lo: exi	333,392	332,590	-802	-0.2	9,557	9,422	-135	-1.4	2.87	2.83
Com/Ind Hi: exis	1,894,418	2,020,212	125,794	6.6	71,387	75,318	3,931	5.5	3.77	3.73
Publ U: Elec Gen	3,274	3,496	223	6.8	70	72	2	3.2	2.13	2.06
Publ U: Other	80,338	85,801	5,463	6.8	2,910	3,057	148	5.1	3.62	3.56
Ag HGA: Exist	344,490	344,502	13	0.0	3,733	3,632	-101	-2.7	1.08	1.05
Ag Hmstd Land	912,872	1,098,186	185,314	20.3	5,042	5,977	936	18.6	0.55	0.54
Ag Non-Hmstd	412,903	480,831	67,928	16.5	4,379	4,890	511	11.7	1.06	1.02
ResHmstd: NewCon	0	52,765	52,765	0.0	0	666	666	0.0	0.00	1.26
All other NewCon	0	107,978	107,978	0.0	0	2,196	2,196	0.0	0.00	2.03
Total	13,162,119	13,771,809	609,690	4.6	217,130	224,834	7,704	3.5	1.65	1.63

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	142,528	149,677	7,149	5.0	County	58.54	56.85	0.000	0.000
(-) TIF Tax Capacity	2,595	2,778	184	7.1	City/Town	43.65	43.12	0.125	0.121
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.51	22.82	12.563	13.346
(=) Taxable Tax Capacity	139,934	146,899	6,965	5.0	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	125.69	122.79	12.688	13.467

**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	125,600	126,900	1,300	1.0	1,412	1,412	0	0.0	1.12	1.11
Res Hmstd: Avg Val	188,200	190,100	1,900	1.0	2,349	2,343	-6	-0.3	1.25	1.23
Res Hmstd: Hi Val	250,900	253,400	2,500	1.0	3,288	3,276	-12	-0.4	1.31	1.29
Res Hmstd: Ex-Hi Val	376,500	380,300	3,800	1.0	5,168	5,145	-23	-0.4	1.37	1.35
Apartment	300,000	315,100	15,100	5.0	5,094	5,261	167	3.3	1.7	1.67
Comm/Ind: Lo Val	150,000	160,000	10,000	6.7	4,200	4,509	309	7.3	2.80	2.82
Comm/Ind: Med Val	300,000	319,900	19,900	6.6	9,737	10,329	591	6.1	3.25	3.23
Comm/Ind: Hi Val	1,000,000	1,066,400	66,400	6.6	35,577	37,499	1,922	5.4	3.56	3.52

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	9,069,096	8,968,247	-100,850	-1.1	117,344	116,375	-969	-0.8	1.29	1.30
Res Non-Hm: exis	1,311,184	1,295,037	-16,147	-1.2	21,200	21,039	-161	-0.8	1.62	1.62
Apartments: exis	515,214	531,226	16,011	3.1	9,309	9,656	346	3.7	1.81	1.82
Low-inc Apts: ex	135,440	139,921	4,481	3.3	1,576	1,638	62	3.9	1.16	1.17
Seasnl Rec: exis	102,097	98,321	-3,776	-3.7	1,670	1,631	-39	-2.3	1.64	1.66
Com/Ind: Lo: exi	774,049	766,508	-7,541	-1.0	23,161	22,932	-229	-1.0	2.99	2.99
Com/Ind Hi: exis	1,715,246	1,709,996	-5,250	-0.3	63,137	63,059	-78	-0.1	3.68	3.69
Publ U: Elec Gen	411,701	439,697	27,996	6.8	10,898	11,651	753	6.9	2.65	2.65
Publ U: Other	304,865	325,596	20,731	6.8	11,695	12,504	809	6.9	3.84	3.84
Ag HGA: Exist	34,543	35,361	819	2.4	425	436	11	2.5	1.23	1.23
Ag Hmstd Land	129,783	150,017	20,234	15.6	868	1,001	132	15.3	0.67	0.67
Ag Non-Hmstd	118,053	131,981	13,928	11.8	1,475	1,635	160	10.9	1.25	1.24
ResHmstd: NewCon	0	32,271	32,271	0.0	0	430	430	0.0	0.00	1.33
All other NewCon	0	54,635	54,635	0.0	0	1,375	1,375	0.0	0.00	2.52
Total	14,621,272	14,678,814	57,542	0.4	262,758	265,361	2,603	1.0	1.80	1.81

Tax Base

Tax Rates

					Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	157,624	158,748	1,124	0.7	County	46.67	44.56	0.000	0.000	
(-) TIF Tax Capacity	2,643	2,672	29	1.1	City/Town	59.51	61.26	0.193	0.191	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.21	22.32	21.096	21.961	
(=) Taxable Tax Capacity	154,981	156,075	1,095	0.7	Special District	2.04	2.00	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	130.43	130.13	21.289	22.152	

**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	87,300	86,300	-1.1	941	931	-11	-1.1	1.08	1.08	
Res Hmstd: Avg Val	130,900	129,400	-1.1	1,654	1,637	-16	-1.0	1.26	1.27	
Res Hmstd: Hi Val	174,500	172,600	-1.1	2,367	2,346	-21	-0.9	1.36	1.36	
Res Hmstd: Ex-Hi Val	261,800	258,900	-1.1	3,794	3,761	-32	-0.9	1.45	1.45	
Apartment	300,000	309,300	3.1	5,530	5,716	187	3.4	1.84	1.85	
Comm/Ind: Lo Val	150,000	149,500	-0.3	4,436	4,426	-10	-0.2	2.96	2.96	
Comm/Ind: Med Val	300,000	299,100	-0.3	10,244	10,215	-29	-0.3	3.41	3.42	
Comm/Ind: Hi Val	1,000,000	996,900	-0.3	37,349	37,243	-106	-0.3	3.73	3.74	

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	4,361,873	4,409,544	47,671	1.1	42,635	42,378	-257	-0.6	0.98	0.96
Res Non-Hm: exis	667,860	674,599	6,739	1.0	7,152	7,065	-87	-1.2	1.07	1.05
Apartments: exis	4,726	4,814	88	1.9	60	59	-1	-1.5	1.28	1.23
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	230,471	231,682	1,211	0.5	2,239	2,215	-25	-1.1	0.97	0.96
Com/Ind: Lo: exi	111,598	112,534	936	0.8	2,542	2,507	-34	-1.4	2.28	2.23
Com/Ind Hi: exis	131,691	134,112	2,421	1.8	3,843	3,827	-15	-0.4	2.92	2.85
Publ U: Elec Gen	29	30	2	6.8	1	1	0	1.0	2.38	2.25
Publ U: Other	361,760	386,359	24,600	6.8	10,661	11,091	430	4.0	2.95	2.87
Ag HGA: Exist	1,689,936	1,670,073	-19,863	-1.2	15,487	14,885	-602	-3.9	0.92	0.89
Ag Hmstd Land	10,211,730	12,192,968	1,981,238	19.4	49,161	57,260	8,099	16.5	0.48	0.47
Ag Non-Hmstd	4,300,835	5,104,865	804,030	18.7	35,138	39,417	4,279	12.2	0.82	0.77
ResHmstd: NewCon	0	23,173	23,173	0.0	0	218	218	0.0	0.00	0.94
All other NewCon	0	53,994	53,994	0.0	0	542	542	0.0	0.00	1.00
Total	22,072,509	24,998,749	2,926,240	13.3	168,919	181,465	12,546	7.4	0.77	0.73

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	179,979	203,638	23,659	13.1	County	48.41	46.14	0.000	0.000
(-) TIF Tax Capacity	7	7	1	12.3	City/Town	13.81	12.41	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.96	20.56	20.293	21.020
(=) Taxable Tax Capacity	179,972	203,631	23,659	13.1	Special District	0.57	0.52	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	83.75	79.63	20.293	21.020

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	130,600	132,000	1,400	1.1	1,145	1,127	-19	-1.6	0.88	0.85
Res Hmstd: Avg Val	195,800	197,900	2,100	1.1	1,873	1,837	-36	-1.9	0.96	0.93
Res Hmstd: Hi Val	261,000	263,900	2,900	1.1	2,600	2,549	-52	-2.0	1	0.97
Res Hmstd: Ex-Hi Val	391,700	396,000	4,300	1.1	4,059	3,973	-86	-2.1	1.04	1.00
Apartment	300,000	305,600	5,600	1.9	3,749	3,684	-65	-1.7	1.25	1.21
Comm/Ind: Lo Val	150,000	152,800	2,800	1.9	3,371	3,367	-4	-0.1	2.25	2.20
Comm/Ind: Med Val	300,000	305,500	5,500	1.8	7,764	7,722	-41	-0.5	2.59	2.53
Comm/Ind: Hi Val	1,000,000	1,018,400	18,400	1.8	28,264	28,054	-210	-0.7	2.83	2.75

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	16,795,486	17,131,112	335,626	2.0	227,192	218,699	-8,493	-3.7	1.35	1.28
Res Non-Hm: exis	1,973,304	2,010,515	37,211	1.9	31,395	30,053	-1,342	-4.3	1.59	1.49
Apartments: exis	725,170	725,252	82	0.0	14,087	13,323	-763	-5.4	1.94	1.84
Low-inc Apts: ex	142,794	142,712	-82	-0.1	1,702	1,606	-95	-5.6	1.19	1.13
Seasnl Rec: exis	65,030	65,548	518	0.8	1,128	1,068	-60	-5.3	1.73	1.63
Com/Ind: Lo: exi	477,371	472,823	-4,548	-1.0	14,921	14,546	-375	-2.5	3.13	3.08
Com/Ind Hi: exis	3,123,049	3,092,165	-30,884	-1.0	127,862	124,757	-3,105	-2.4	4.09	4.03
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	277,404	296,268	18,863	6.8	11,191	11,775	584	5.2	4.03	3.97
Ag HGA: Exist	93,252	93,253	2	0.0	1,160	1,093	-67	-5.8	1.24	1.17
Ag Hmstd Land	111,243	131,254	20,012	18.0	565	629	63	11.2	0.51	0.48
Ag Non-Hmstd	109,010	123,835	14,825	13.6	1,341	1,425	83	6.2	1.23	1.15
ResHmstd: NewCon	0	119,098	119,098	0.0	0	1,500	1,500	0.0	0.00	1.26
All other NewCon	0	85,353	85,353	0.0	0	2,101	2,101	0.0	0.00	2.46
Total	23,893,113	24,489,188	596,075	2.5	432,544	422,575	-9,969	-2.3	1.81	1.73

Tax Base

Tax Rates

					Net Tax Cap (Pctg)	Ref Mkt Val			
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	257,260	263,715	6,455	2.5	County	44.56	40.95	0.000	0.000
(-) TIF Tax Capacity	8,375	8,387	12	0.1	City/Town	45.05	42.50	0.408	0.399
(-) FD Contrib Tax Cap	30,064	27,052	-3,012	-10.0	School District	32.09	30.28	23.211	22.239
(=) Taxable Tax Capacity	218,821	228,276	9,455	4.3	Special District	6.35	6.25	0.000	0.000
FD Distrib Tax Cap	50,429	49,844	-585	-1.2	Total	128.05	119.98	23.619	22.638

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	118,200	120,600	2,400	2.0	1,452	1,403	-49	-3.4	1.23	1.16
Res Hmstd: Avg Val	177,300	180,800	3,500	2.0	2,417	2,327	-90	-3.7	1.36	1.29
Res Hmstd: Hi Val	236,300	241,000	4,700	2.0	3,379	3,251	-129	-3.8	1.43	1.35
Res Hmstd: Ex-Hi Val	354,600	361,700	7,100	2.0	5,310	5,102	-208	-3.9	1.5	1.41
Apartment	300,000	300,000	0	0.0	5,511	5,178	-332	-6.0	1.84	1.73
Comm/Ind: Lo Val	150,000	148,500	-1,500	-1.0	4,417	4,177	-240	-5.4	2.94	2.81
Comm/Ind: Med Val	300,000	297,000	-3,000	-1.0	10,189	9,622	-567	-5.6	3.4	3.24
Comm/Ind: Hi Val	1,000,000	990,100	-9,900	-1.0	37,125	35,094	-2,031	-5.5	3.71	3.54

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	16,678,271	17,178,684	500,413	3.0	204,803	202,978	-1,825	-0.9	1.23	1.18
Res Non-Hm: exis	2,024,565	2,084,590	60,025	3.0	27,079	26,830	-249	-0.9	1.34	1.29
Apartments: exis	584,751	602,193	17,442	3.0	9,836	9,730	-106	-1.1	1.68	1.62
Low-inc Apts: ex	134,710	138,851	4,142	3.1	1,368	1,363	-4	-0.3	1.02	0.98
Seasnl Rec: exis	146,540	145,566	-974	-0.7	1,826	1,759	-67	-3.7	1.25	1.21
Com/Ind: Lo: exi	299,582	299,347	-236	-0.1	8,729	8,744	15	0.2	2.91	2.92
Com/Ind Hi: exis	2,596,119	2,596,355	236	0.0	99,828	100,069	241	0.2	3.85	3.85
Publ U: Elec Gen	174,836	186,725	11,889	6.8	4,773	5,230	457	9.6	2.73	2.80
Publ U: Other	271,245	289,690	18,445	6.8	10,379	11,094	715	6.9	3.83	3.83
Ag HGA: Exist	133,724	132,382	-1,342	-1.0	1,418	1,349	-68	-4.8	1.06	1.02
Ag Hmstd Land	218,165	262,855	44,691	20.5	876	1,037	161	18.4	0.40	0.39
Ag Non-Hmstd	381,501	430,177	48,675	12.8	3,792	4,067	275	7.3	0.99	0.95
ResHmstd: NewCon	0	149,456	149,456	0.0	0	1,804	1,804	0.0	0.00	1.21
All other NewCon	0	85,029	85,029	0.0	0	1,584	1,584	0.0	0.00	1.86
Total	23,644,008	24,581,899	937,891	4.0	374,707	377,640	2,932	0.8	1.58	1.54

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	258,629	269,099	10,471	4.0	County	33.83	32.46	0.191	0.185
(-) TIF Tax Capacity	5,291	5,284	-7	-0.1	City/Town	38.59	37.50	1.016	0.980
(-) FD Contrib Tax Cap	24,707	24,742	36	0.1	School District	31.10	29.16	19.169	18.410
(=) Taxable Tax Capacity	228,631	239,072	10,442	4.6	Special District	6.41	6.25	0.000	0.000
FD Distrib Tax Cap	27,586	27,266	-320	-1.2	Total	109.93	105.37	20.376	19.575

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	155,700	160,400	4,700	3.0	1,774	1,764	-10	-0.6	1.14	1.1
Res Hmstd: Avg Val	233,500	240,500	7,000	3.0	2,864	2,841	-24	-0.8	1.23	1.18
Res Hmstd: Hi Val	311,200	320,500	9,300	3.0	3,954	3,916	-38	-1.0	1.27	1.22
Res Hmstd: Ex-Hi Val	466,900	480,900	14,000	3.0	6,084	6,008	-76	-1.2	1.30	1.25
Apartment	300,000	308,900	8,900	3.0	4,734	4,673	-61	-1.3	1.58	1.51
Comm/Ind: Lo Val	150,000	150,000	0	0.0	3,961	3,845	-117	-2.9	2.64	2.56
Comm/Ind: Med Val	300,000	300,000	0	0.0	9,141	8,873	-268	-2.9	3.05	2.96
Comm/Ind: Hi Val	1,000,000	1,000,100	100	0.0	33,313	32,342	-971	-2.9	3.33	3.23

DAKOTA 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	23,514,034	23,984,139	470,105	2.0	300,695	299,277	-1,418	-0.5	1.28	1.25
Res Non-Hm: exis	2,441,650	2,488,164	46,514	1.9	35,378	35,010	-368	-1.0	1.45	1.41
Apartments: exis	1,665,920	1,699,586	33,666	2.0	27,947	27,837	-110	-0.4	1.68	1.64
Low-inc Apts: ex	130,541	132,805	2,263	1.7	1,416	1,403	-13	-0.9	1.09	1.06
Seasnl Rec: exis	42,784	42,865	81	0.2	715	700	-15	-2.2	1.67	1.63
Com/Ind: Lo: exi	520,927	517,978	-2,949	-0.6	15,517	15,513	-4	0.0	2.98	2.99
Com/Ind Hi: exis	5,348,941	5,340,651	-8,290	-0.2	206,071	206,832	761	0.4	3.85	3.87
Publ U: Elec Gen	95,529	102,025	6,496	6.8	2,702	2,903	201	7.5	2.83	2.85
Publ U: Other	568,719	607,392	38,673	6.8	21,969	23,562	1,593	7.2	3.86	3.88
Ag HGA: Exist	175,943	175,949	6	0.0	1,889	1,834	-54	-2.9	1.07	1.04
Ag Hmstd Land	763,933	939,765	175,833	23.0	4,095	5,042	948	23.1	0.54	0.54
Ag Non-Hmstd	354,033	419,564	65,532	18.5	3,604	4,080	476	13.2	1.02	0.97
ResHmstd: NewCon	0	129,279	129,279	0.0	0	1,630	1,630	0.0	0.00	1.26
All other NewCon	0	168,995	168,995	0.0	0	3,831	3,831	0.0	0.00	2.27
Total	35,622,955	36,749,159	1,126,204	3.2	621,997	629,453	7,455	1.2	1.75	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	400,333	412,703	12,370	3.1	County	33.28	32.45	0.000	0.000
(-) TIF Tax Capacity	11,144	11,267	123	1.1	City/Town	45.25	43.84	0.781	0.762
(-) FD Contrib Tax Cap	49,201	48,715	-487	-1.0	School District	29.78	28.88	22.530	21.962
(=) Taxable Tax Capacity	339,988	352,722	12,734	3.7	Special District	5.48	5.36	0.000	0.000
FD Distrib Tax Cap	51,193	50,599	-594	-1.2	Total	113.80	110.53	23.311	22.723

**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	138,500	141,300	2.0	1,617	1,612	-5	-0.3	1.17	1.14
Res Hmstd: Avg Val	207,600	211,800	2.0	2,635	2,621	-14	-0.5	1.27	1.24
Res Hmstd: Hi Val	276,700	282,200	2.0	3,653	3,630	-24	-0.7	1.32	1.29
Res Hmstd: Ex-Hi Val	415,200	423,500	2.0	5,693	5,643	-49	-0.9	1.37	1.33
Apartment	300,000	306,100	2.0	4,967	4,925	-42	-0.8	1.66	1.61
Comm/Ind: Lo Val	150,000	149,800	-0.1	4,092	4,003	-89	-2.2	2.73	2.67
Comm/Ind: Med Val	300,000	299,500	-0.2	9,432	9,221	-211	-2.2	3.14	3.08
Comm/Ind: Hi Val	1,000,000	998,500	-0.2	34,350	33,595	-755	-2.2	3.44	3.36

CARVER & SCOTT COUNTIES

<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	15,352,301	15,636,933	284,632	1.9	210,195	206,917	-3,277	-1.6	1.37	1.32
Res Non-Hm: exis	2,107,986	2,145,477	37,492	1.8	31,938	31,342	-597	-1.9	1.52	1.46
Apartments: exis	391,421	400,953	9,532	2.4	7,135	7,032	-103	-1.4	1.82	1.75
Low-inc Apts: ex	95,687	97,567	1,881	2.0	1,101	1,090	-11	-1.0	1.15	1.12
Seasnl Rec: exis	73,426	71,459	-1,967	-2.7	1,065	1,000	-65	-6.1	1.45	1.40
Com/Ind: Lo: exi	375,966	382,044	6,078	1.6	11,531	11,701	169	1.5	3.07	3.06
Com/Ind Hi: exis	2,285,621	2,314,720	29,099	1.3	91,668	92,529	860	0.9	4.01	4.00
Publ U: Elec Gen	19,505	20,832	1,326	6.8	546	582	36	6.7	2.80	2.79
Publ U: Other	234,344	250,279	15,935	6.8	9,064	9,690	626	6.9	3.87	3.87
Ag HGA: Exist	340,769	342,434	1,665	0.5	3,621	3,498	-124	-3.4	1.06	1.02
Ag Hmstd Land	1,085,898	1,324,520	238,622	22.0	5,456	6,558	1,103	20.2	0.50	0.50
Ag Non-Hmstd	482,563	563,103	80,541	16.7	5,202	5,815	613	11.8	1.08	1.03
ResHmstd: NewCon	0	175,390	175,390	0.0	0	2,359	2,359	0.0	0.00	1.35
All other NewCon	0	173,992	173,992	0.0	0	3,974	3,974	0.0	0.00	2.28
Total	22,845,486	23,899,703	1,054,218	4.6	378,522	384,087	5,565	1.5	1.66	1.61

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	243,830	255,049	11,219	4.6	County	42.89	41.13	0.000	0.000
(-) TIF Tax Capacity	6,217	6,596	378	6.1	City/Town	36.39	34.85	1.000	0.967
(-) FD Contrib Tax Cap	21,222	21,114	-108	-0.5	School District	36.95	35.53	20.138	19.582
(=) Taxable Tax Capacity	216,390	227,339	10,949	5.1	Special District	5.90	5.77	0.000	0.000
FD Distrib Tax Cap	24,384	24,101	-283	-1.2	Total	122.12	117.29	21.137	20.549

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	164,500	167,500		1.8	2,083	2,049	-34	-1.6	1.27	1.22
Res Hmstd: Avg Val	246,600	251,200		1.9	3,349	3,291	-58	-1.7	1.36	1.31
Res Hmstd: Hi Val	328,700	334,800		1.9	4,615	4,531	-84	-1.8	1.40	1.35
Res Hmstd: Ex-Hi Val	493,100	502,200		1.8	7,064	6,929	-136	-1.9	1.43	1.38
Apartment	300,000	307,300		2.4	5,214	5,137	-77	-1.5	1.74	1.67
Comm/Ind: Lo Val	150,000	151,900		1.3	4,247	4,196	-51	-1.2	2.83	2.76
Comm/Ind: Med Val	300,000	303,800		1.3	9,804	9,665	-139	-1.4	3.27	3.18
Comm/Ind: Hi Val	1,000,000	1,012,700		1.3	35,735	35,187	-548	-1.5	3.57	3.47

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	14,841,732	14,684,476	-157,256	-1.1	226,623	225,703	-921	-0.4	1.53	1.54
Res Non-Hm: exis	1,493,609	1,471,022	-22,586	-1.5	26,382	26,224	-158	-0.6	1.77	1.78
Apartments: exis	958,599	970,937	12,339	1.3	20,692	21,122	430	2.1	2.16	2.18
Low-inc Apts: ex	123,608	125,867	2,259	1.8	1,630	1,676	46	2.8	1.32	1.33
Seasnl Rec: exis	13,613	13,497	-116	-0.9	311	312	1	0.3	2.28	2.31
Com/Ind: Lo: exi	340,751	336,178	-4,573	-1.3	11,214	11,292	78	0.7	3.29	3.36
Com/Ind Hi: exis	3,813,412	3,760,121	-53,291	-1.4	163,066	163,980	914	0.6	4.28	4.36
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	254,875	272,206	17,331	6.8	10,819	11,792	973	9.0	4.24	4.33
Ag HGA: Exist	57,114	52,651	-4,463	-7.8	856	809	-47	-5.5	1.50	1.54
Ag Hmstd Land	120,553	118,923	-1,629	-1.4	768	795	26	3.4	0.64	0.67
Ag Non-Hmstd	216,567	217,298	732	0.3	3,101	3,196	95	3.1	1.43	1.47
ResHmstd: NewCon	0	126,254	126,254	0.0	0	1,941	1,941	0.0	0.00	1.54
All other NewCon	0	88,236	88,236	0.0	0	3,550	3,550	0.0	0.00	4.02
Total	22,234,431	22,237,667	3,236	0.0	465,463	472,392	6,929	1.5	2.09	2.12

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	250,871	251,245	374	0.1	County	49.34	49.42	0.000	0.000
(-) TIF Tax Capacity	6,320	6,475	155	2.5	City/Town	51.56	53.84	0.422	0.422
(-) FD Contrib Tax Cap	32,731	31,850	-881	-2.7	School District	31.44	30.69	25.644	25.213
(=) Taxable Tax Capacity	211,819	212,919	1,100	0.5	Special District	10.71	10.97	0.000	0.000
FD Distrib Tax Cap	43,649	43,142	-506	-1.2	Total	143.06	144.91	26.066	25.635

**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	124,600	123,300	-1.0	1,735	1,724	-11	-0.6	1.39	1.4
Res Hmstd: Avg Val	186,900	184,900	-1.1	2,869	2,855	-14	-0.5	1.53	1.54
Res Hmstd: Hi Val	249,100	246,500	-1.0	4,001	3,986	-15	-0.4	1.61	1.62
Res Hmstd: Ex-Hi Val	373,700	369,700	-1.1	6,269	6,247	-21	-0.3	1.68	1.69
Apartment	300,000	303,900	1.3	6,147	6,284	137	2.2	2.05	2.07
Comm/Ind: Lo Val	150,000	147,900	-1.4	4,792	4,758	-34	-0.7	3.19	3.22
Comm/Ind: Med Val	300,000	295,800	-1.4	11,050	10,954	-96	-0.9	3.68	3.70
Comm/Ind: Hi Val	1,000,000	986,000	-1.4	40,258	39,967	-291	-0.7	4.03	4.05

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	18,448,047	18,189,511	-258,536	-1.4	267,701	268,127	426	0.2	1.45	1.47
Res Non-Hm: exis	2,133,024	2,106,789	-26,236	-1.2	33,616	33,695	78	0.2	1.58	1.60
Apartments: exis	2,079,858	2,160,758	80,900	3.9	39,371	41,805	2,435	6.2	1.89	1.93
Low-inc Apts: ex	164,467	169,759	5,292	3.2	1,923	2,027	105	5.4	1.17	1.19
Seasnl Rec: exis	4,685	4,461	-224	-4.8	86	85	-1	-1.6	1.84	1.90
Com/Ind: Lo: exi	389,580	388,276	-1,304	-0.3	12,170	12,446	275	2.3	3.12	3.21
Com/Ind Hi: exis	7,546,103	7,587,838	41,735	0.6	306,980	316,818	9,838	3.2	4.07	4.18
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	197,573	211,008	13,435	6.8	8,068	8,846	778	9.6	4.08	4.19
Ag HGA: Exist	155	150	-5	-3.4	2	2	0	-1.5	1.34	1.36
Ag Hmstd Land	60	66	6	10.0	0	0	0	15.8	0.37	0.39
Ag Non-Hmstd	247	272	25	10.0	3	4	0	13.2	1.34	1.38
ResHmstd: NewCon	0	117,811	117,811	0.0	0	1,702	1,702	0.0	0.00	1.44
All other NewCon	0	169,040	169,040	0.0	0	5,122	5,122	0.0	0.00	3.03
Total	30,963,799	31,105,738	141,939	0.5	669,920	690,678	20,758	3.1	2.16	2.22

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	386,108	389,249	3,140	0.8	County	49.34	49.42	0.000	0.000
(-) TIF Tax Capacity	28,247	28,814	566	2.0	City/Town	43.15	44.41	0.199	0.198
(-) FD Contrib Tax Cap	55,896	57,486	1,590	2.8	School District	27.46	28.15	19.750	20.222
(=) Taxable Tax Capacity	301,965	302,949	984	0.3	Special District	12.33	12.56	0.000	0.000
FD Distrib Tax Cap	25,719	25,420	-298	-1.2	Total	132.28	134.54	19.949	20.420

**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	167,300	165,000	-1.4	2,253	2,256	2	0.1	1.35	1.37
Res Hmstd: Avg Val	250,800	247,300	-1.4	3,624	3,631	7	0.2	1.44	1.47
Res Hmstd: Hi Val	334,300	329,600	-1.4	4,995	5,006	11	0.2	1.49	1.52
Res Hmstd: Ex-Hi Val	501,600	494,600	-1.4	7,641	7,665	23	0.3	1.52	1.55
Apartment	300,000	311,700	3.9	5,559	5,879	320	5.7	1.85	1.89
Comm/Ind: Lo Val	150,000	150,800	0.5	4,458	4,545	88	2.0	2.97	3.01
Comm/Ind: Med Val	300,000	301,700	0.6	10,301	10,497	196	1.9	3.43	3.48
Comm/Ind: Hi Val	1,000,000	1,005,500	0.6	37,572	38,256	684	1.8	3.76	3.80

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	24,726,782	24,595,229	-131,552	-0.5	341,576	345,706	4,130	1.2	1.38	1.41
Res Non-Hm: exis	3,895,531	3,854,516	-41,015	-1.1	56,947	57,448	501	0.9	1.46	1.49
Apartments: exis	1,652,190	1,752,702	100,512	6.1	28,688	30,812	2,124	7.4	1.74	1.76
Low-inc Apts: ex	115,160	122,499	7,339	6.4	1,234	1,332	97	7.9	1.07	1.09
Seasnl Rec: exis	137,034	102,533	-34,501	-25.2	2,048	1,568	-480	-23.5	1.49	1.53
Com/Ind: Lo: exi	362,623	364,938	2,315	0.6	10,840	11,168	327	3.0	2.99	3.06
Com/Ind Hi: exis	5,985,342	6,025,796	40,454	0.7	234,700	241,610	6,910	2.9	3.92	4.01
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	249,380	266,338	16,958	6.8	9,722	10,626	904	9.3	3.90	3.99
Ag HGA: Exist	57,091	52,989	-4,102	-7.2	746	713	-33	-4.4	1.31	1.34
Ag Hmstd Land	77,804	78,395	592	0.8	392	399	7	1.9	0.50	0.51
Ag Non-Hmstd	200,432	197,790	-2,641	-1.3	2,237	2,248	11	0.5	1.12	1.14
ResHmstd: NewCon	0	244,979	244,979	0.0	0	3,413	3,413	0.0	0.00	1.39
All other NewCon	0	162,512	162,512	0.0	0	5,301	5,301	0.0	0.00	3.26
Total	37,459,367	37,821,216	361,849	1.0	689,129	712,343	23,213	3.4	1.84	1.88

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	445,898	451,450	5,552	1.2	County	49.34	49.42	0.000	0.000
(-) TIF Tax Capacity	7,241	7,434	193	2.7	City/Town	31.41	31.74	0.820	0.812
(-) FD Contrib Tax Cap	48,889	49,577	689	1.4	School District	26.24	27.45	19.385	19.932
(=) Taxable Tax Capacity	389,769	394,439	4,670	1.2	Special District	<u>11.50</u>	<u>11.70</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	18,549	18,334	-215	-1.2	Total	118.50	120.30	20.205	20.743

**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	226,100	224,900	-0.5	2,936	2,968	32	1.1	1.3	1.32
Res Hmstd: Avg Val	339,000	337,200	-0.5	4,622	4,673	51	1.1	1.36	1.39
Res Hmstd: Hi Val	451,900	449,500	-0.5	6,268	6,340	72	1.1	1.39	1.41
Res Hmstd: Ex-Hi Val	678,000	674,400	-0.5	9,932	10,037	105	1.1	1.46	1.49
Apartment	300,000	318,300	6.1	5,050	5,447	397	7.9	1.68	1.71
Comm/Ind: Lo Val	150,000	151,000	0.7	4,151	4,235	83	2.0	2.77	2.80
Comm/Ind: Med Val	300,000	302,000	0.7	9,586	9,765	180	1.9	3.2	3.23
Comm/Ind: Hi Val	1,000,000	1,006,800	0.7	34,945	35,579	634	1.8	3.49	3.53

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	12,982,806	12,930,951	-51,855	-0.4	193,104	190,423	-2,681	-1.4	1.49	1.47
Res Non-Hm: exis	1,440,967	1,546,614	105,647	7.3	24,243	25,775	1,531	6.3	1.68	1.67
Apartments: exis	1,252,285	1,283,592	31,307	2.5	25,130	25,528	398	1.6	2.01	1.99
Low-inc Apts: ex	254,485	260,847	6,362	2.5	3,211	3,259	48	1.5	1.26	1.25
Seasnl Rec: exis	14,930	14,940	10	0.1	276	276	1	0.2	1.85	1.85
Com/Ind: Lo: exi	340,458	339,181	-1,277	-0.4	10,896	10,947	52	0.5	3.20	3.23
Com/Ind Hi: exis	4,356,994	4,361,645	4,651	0.1	183,068	185,241	2,173	1.2	4.20	4.25
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	246,859	263,645	16,786	6.8	10,346	11,172	826	8.0	4.19	4.24
Ag HGA: Exist	959	853	-105	-11.0	15	13	-2	-11.8	1.55	1.53
Ag Hmstd Land	872	893	21	2.4	5	5	0	1.6	0.54	0.54
Ag Non-Hmstd	20,877	21,378	501	2.4	261	266	5	1.8	1.25	1.24
ResHmstd: NewCon	0	51,855	51,855	0.0	0	764	764	0.0	0.00	1.47
All other NewCon	0	103,513	103,513	0.0	0	2,453	2,453	0.0	0.00	2.37
Total	20,912,493	21,179,910	267,416	1.3	450,555	456,123	5,568	1.2	2.15	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	248,809	252,167	3,358	1.3	County	65.24	65.37	0.000	0.000
(-) TIF Tax Capacity	15,248	15,340	92	0.6	City/Town	35.32	35.80	1.044	1.031
(-) FD Contrib Tax Cap	34,606	33,409	-1,197	-3.5	School District	26.48	25.55	22.968	22.140
(=) Taxable Tax Capacity	198,955	203,418	4,463	2.2	Special District	<u>10.82</u>	<u>10.55</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	28,682	28,350	-333	-1.2	Total	137.86	137.27	24.011	23.171

**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	136,100	135,600	-0.4	1,859	1,832	-27	-1.4	1.37	1.35	
Res Hmstd: Avg Val	204,000	203,200	-0.4	3,042	3,000	-42	-1.4	1.49	1.48	
Res Hmstd: Hi Val	272,000	270,900	-0.4	4,227	4,170	-57	-1.4	1.55	1.54	
Res Hmstd: Ex-Hi Val	408,100	406,500	-0.4	6,599	6,513	-86	-1.3	1.62	1.60	
Apartment	300,000	307,500	2.5	5,890	5,989	99	1.7	1.96	1.95	
Comm/Ind: Lo Val	150,000	150,200	0.1	4,644	4,624	-20	-0.4	3.1	3.08	
Comm/Ind: Med Val	300,000	300,300	0.1	10,716	10,668	-48	-0.4	3.57	3.55	
Comm/Ind: Hi Val	1,000,000	1,001,100	0.1	39,052	38,884	-168	-0.4	3.91	3.88	

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	16,522,046	16,621,042	98,996	0.6	276,934	281,935	5,001	1.8	1.68	1.70
Res Non-Hm: exis	4,972,180	5,001,774	29,594	0.6	95,251	96,750	1,499	1.6	1.92	1.93
Apartments: exis	2,935,425	3,008,810	73,386	2.5	64,224	66,435	2,211	3.4	2.19	2.21
Low-inc Apts: ex	398,236	408,192	9,956	2.5	5,358	5,548	190	3.6	1.35	1.36
Seasnl Rec: exis	21,153	21,153	0	0.0	490	495	4	0.9	2.32	2.34
Com/Ind: Lo: exi	634,721	631,198	-3,524	-0.6	21,267	21,535	268	1.3	3.35	3.41
Com/Ind Hi: exis	6,710,844	6,888,345	177,501	2.6	294,942	308,098	13,157	4.5	4.39	4.47
Publ U: Elec Gen	32,132	34,317	2,185	6.8	1,075	1,175	100	9.3	3.34	3.42
Publ U: Other	336,563	359,449	22,886	6.8	14,792	16,077	1,285	8.7	4.39	4.47
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	1,469	1,469	0	0.0	23	23	0	0.4	1.58	1.58
ResHmstd: NewCon	0	92,404	92,404	0.0	0	1,569	1,569	0.0	0.00	1.70
All other NewCon	0	236,120	236,120	0.0	0	5,969	5,969	0.0	0.00	2.53
Total	32,564,769	33,304,273	739,504	2.3	774,355	805,609	31,254	4.0	2.38	2.42

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	397,589	408,028	10,439	2.6	County	48.68	48.75	0.000	0.000
(-) TIF Tax Capacity	27,187	28,049	862	3.2	City/Town	72.57	74.55	2.868	2.804
(-) FD Contrib Tax Cap	47,101	47,498	397	0.8	School District	27.17	25.69	18.865	20.078
(=) Taxable Tax Capacity	323,301	332,481	9,180	2.8	Special District	9.23	9.35	0.000	0.000
FD Distrib Tax Cap	51,076	50,483	-592	-1.2	Total	157.65	158.34	21.733	22.882

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	144,100	145,000	0.6	2,202	2,245	42	1.9	1.53	1.55
Res Hmstd: Avg Val	216,000	217,300	0.6	3,594	3,658	64	1.8	1.66	1.68
Res Hmstd: Hi Val	287,900	289,600	0.6	4,986	5,071	85	1.7	1.73	1.75
Res Hmstd: Ex-Hi Val	432,000	434,600	0.6	7,749	7,876	127	1.6	1.79	1.81
Apartment	300,000	307,500	2.5	6,564	6,790	226	3.4	2.19	2.21
Comm/Ind: Lo Val	150,000	154,000	2.7	5,055	5,264	209	4.1	3.37	3.42
Comm/Ind: Med Val	300,000	307,900	2.6	11,686	12,104	418	3.6	3.9	3.93
Comm/Ind: Hi Val	1,000,000	1,026,400	2.6	42,633	44,039	1,406	3.3	4.26	4.29

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	10,108,448	9,906,663	-201,785	-2.0	166,029	159,080	-6,949	-4.2	1.64	1.61
Res Non-Hm: exis	1,948,619	2,063,432	114,813	5.9	37,790	39,232	1,441	3.8	1.94	1.90
Apartments: exis	1,852,102	1,933,594	81,493	4.4	41,383	42,324	941	2.3	2.23	2.19
Low-inc Apts: ex	419,691	438,158	18,466	4.4	5,746	5,879	133	2.3	1.37	1.34
Seasnl Rec: exis	3,256	3,275	19	0.6	84	82	-1	-1.5	2.57	2.52
Com/Ind: Lo: exi	419,386	417,535	-1,851	-0.4	14,193	14,150	-43	-0.3	3.38	3.39
Com/Ind Hi: exis	3,277,538	3,260,257	-17,281	-0.5	145,813	145,252	-561	-0.4	4.45	4.46
Publ U: Elec Gen	982	1,049	67	6.8	33	36	2	7.0	3.40	3.41
Publ U: Other	257,170	274,657	17,488	6.8	11,437	12,232	795	7.0	4.45	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	2,048	1,925	-123	-6.0	33	31	-3	-8.1	1.64	1.60
ResHmstd: NewCon	0	40,357	40,357	0.0	0	649	649	0.0	0.00	1.61
All other NewCon	0	76,788	76,788	0.0	0	1,907	1,907	0.0	0.00	2.48
Total	18,289,239	18,417,690	128,451	0.7	422,542	420,853	-1,688	-0.4	2.31	2.29

Tax Base

Tax Rates

					Net Tax Cap (Pctg)	Ref Mkt Val			
	Baseline	Alternative	Change	Pctg Chng		Base	Alter		
Total Tax Capacity	213,993	215,670	1,676	0.8	County	60.44	60.56	0.000	0.000
(-) TIF Tax Capacity	21,522	21,502	-20	-0.1	City/Town	47.53	47.40	0.000	0.000
(-) FD Contrib Tax Cap	24,033	22,734	-1,299	-5.4	School District	42.91	39.50	19.028	18.980
(=) Taxable Tax Capacity	168,438	171,433	2,995	1.8	Special District	12.66	12.47	0.000	0.000
FD Distrib Tax Cap	47,184	46,637	-547	-1.2	Total	163.53	159.93	19.028	18.980

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	116,800	-2,400	-2.0	1,743	1,662	-80	-4.6	1.46	1.42
Res Hmstd: Avg Val	178,700	175,100	-3,600	-2.0	2,916	2,789	-127	-4.4	1.63	1.59
Res Hmstd: Hi Val	238,200	233,400	-4,800	-2.0	4,090	3,916	-174	-4.3	1.72	1.68
Res Hmstd: Ex-Hi Val	357,300	350,200	-7,100	-2.0	6,440	6,174	-266	-4.1	1.80	1.76
Apartment	300,000	313,200	13,200	4.4	6,703	6,856	152	2.3	2.23	2.19
Comm/Ind: Lo Val	150,000	149,200	-800	-0.5	5,147	5,036	-110	-2.1	3.43	3.38
Comm/Ind: Med Val	300,000	298,400	-1,600	-0.5	11,914	11,648	-266	-2.2	3.97	3.90
Comm/Ind: Hi Val	1,000,000	994,700	-5,300	-0.5	43,495	42,546	-948	-2.2	4.35	4.28

Baseline 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
205.1	Res NonHmstd 2-3 units: Exist	1.250	6,881,568	86,020	126,208

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(all figures in \$000s)

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
250.1	Railroad <150K	1.500	204,933	3,074	6,405

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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

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	121
167.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	8,280,340	82,803	90,638
167.2	Ag Hmstd HGA: 76K-414K: New	1.000	158,282	1,583	1,592
168.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	32,214	322	353
168.2	Ag Hmstd HGA: 414K-500K: New	1.000	452	5	5
169.1	Ag Hmstd HGA: >500K: Exist	1.250	51,415	643	721
169.2	Ag Hmstd HGA: >500K: New	1.250	812	10	11
170.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	2,215	10	2
171.1	Ag Hmstd 2a 1 & b: <115K: Exist	0.500	9,125,863	45,629	11,232
171.2	Ag Hmstd 2a 1 & b: <115K: New	0.500	3,023	15	4
172.1	Ag Hmstd 2a 1 & b: 115K-345K: Exist	0.500	12,688,736	63,444	55,626
172.2	Ag Hmstd 2a 1 & b: 115K-345K: New	0.500	4,723	24	21
173.1	Ag Hmstd 2a 1 & b: 345K-1.29M: Exist	0.500	29,970,411	149,852	102,064
173.2	Ag Hmstd 2a 1 & b: 345K-1.29M: New	0.500	13,149	66	44
174.1	Ag Hmstd 2a 1 & b: >1.29M: Exist	1.000	23,210,206	232,102	142,057
174.2	Ag Hmstd 2a 1 & b: >1.29M: New	1.000	12,031	120	66
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	826,481	4,132	1,625
176.2	Ag Hmstd 2b 1 & b: <115K: New	0.500	124	1	0
177.1	Ag Hmstd 2b 1 & b: 115K-345K: Exist	0.500	1,076,686	5,383	5,636
177.2	Ag Hmstd 2b 1 & b: 115K-345K: New	0.500	138	1	1
178.1	Ag Hmstd 2b 1 & b: 345K-1.29M: Exist	0.500	840,955	4,205	3,750
178.2	Ag Hmstd 2b 1 & b: 345K-1.29M: New	0.500	74	0	0
179.1	Ag Hmstd 2b 1 & b: >1.29M: Exist	1.000	164,092	1,641	1,348
179.2	Ag Hmstd 2b 1 & b: >1.29M: New	1.000	20	0	0
183.1	Ag 2a Non-homestead: Exist	1.000	37,719,654	377,197	251,854
183.2	Ag 2a Non-homestead: New	1.000	20,097	201	131
184.1	Ag 2b Non-homestead: Exist	1.000	7,367,989	73,680	69,965
184.2	Ag 2b Non-homestead: New	1.000	2,767	28	25
185.1	Migrant Housing <500K: Exist	1.000	837	8	10
188.1	Managed forest land (2c)	0.650	409,021	2,659	2,498
189.1	Private Airport (2d)	1.000	841	8	10
195.1	Res 1b Homestead: <50K: Exist	0.450	465,312	2,094	2,998
197.1	Res Homestead: 76K-414K: Exist	1.000	225,852,995	2,258,530	3,242,958
197.2	Res Homestead: 76K-414K: New	1.000	1,510,722	15,107	21,294
198.1	Res Homestead: 414K-500K: Exist	1.000	2,494,509	24,945	31,643
198.2	Res Homestead: 414K-500K: New	1.000	18,200	182	233
199.1	Res Homestead: > 500K: Exist	1.250	9,348,020	116,850	155,313
199.2	Res Homestead: > 500K: New	1.250	79,609	995	1,308
202.1	Res NonHmstd 1 unit: 76K - 500K: Exist	1.000	28,767,224	287,672	425,948
202.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	489,362	4,894	6,809
203.1	Res NonHmstd 1 unit: >500K: Exist	1.250	1,978,149	24,727	33,262
203.2	Res NonHmstd 1 unit: >500K: New	1.250	31,441	393	505
205.1	Res NonHmstd 2-3 units: Exist	1.250	6,999,262	87,491	128,429
205.2	Res NonHmstd 2-3 units: New	1.250	118,010	1,475	1,999
208.1	Regular apartments (4a): Exist	1.250	18,723,625	234,045	363,053
208.2	Regular apartments (4a): New	1.250	414,404	5,180	8,216
209.1	Low-income housing (4d): Exist	0.750	3,034,853	22,761	36,982
209.2	Low-income housing (4d): New	0.750	62,782	471	772
210.1	Student housing: Exist	1.000	22,828	228	359

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(all figures in \$000s)

211.1	Manuf home park land: Exist	1.250	602,763	7,535	10,924
213.1	Non-comm SeasRec: <76K: Exist	1.000	9,504,496	95,045	90,736
213.2	Non-comm SeasRec: <76K: New	1.000	83,469	835	801
214.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	12,575,713	125,757	132,061
214.2	Non-Comm SeasRec: 76K-500K: New	1.000	100,468	1,005	1,054
215.1	Non-comm SeasRec: >500K: Exist	1.250	1,084,759	13,559	13,179
215.2	Non-comm SeasRec: >500K: New	1.250	8,456	106	104
217.1	Comm SeasRec 1c: <600K: Exist	0.500	380,021	1,900	1,810
217.2	Comm SeasRec 1c: <600K: New	0.500	2,052	10	10
218.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	176,485	1,765	1,557
218.2	Com SeasRec 1c: 600K-2.3M: New	1.000	984	10	8
219.1	Com SeasRec 1c: >2.3M: Exist	1.250	15,510	194	200
219.2	Com SeasRec 1c: >2.3M: New	1.250	87	1	1
220.1	Com SeasRec 4c: <500K: Exist	1.000	211,395	2,114	2,667
220.2	Com SeasRec 4c: <500K: New	1.000	1,032	10	13
221.1	Com SeasRec 4c: >500K: Exist	1.250	137,405	1,718	1,903
221.2	Com SeasRec 4c: >500K: New	1.250	512	6	7
222.1	Bed & Breakfast: Exist	1.250	21,549	269	322
223.1	Qualifying golf courses	1.250	226,966	2,837	3,396
224.1	Metro Non-profit Indoor Rec	1.250	13,828	173	305
225.1	Non-profit/Comm Serv - NonRev: Exist	1.500	33,270	499	729
226.1	Non-profit/Comm Serv - donation: Exist	1.500	65,843	988	1,684
227.1	Seasonal Restaurant on Lake: Exist	1.250	14,430	180	156
228.1	Qualifying Marina <500K: Exist	1.000	1,627	16	20
229.1	Qualifying Marina >500K: Exist	1.250	544	7	9
231.1	Commercial: <150K: Exist	1.500	8,520,891	127,813	256,920
231.2	Commercial: <150K: New	1.500	112,064	1,681	3,349
232.1	Commercial: >150K: Exist	2.000	44,923,267	898,465	1,829,309
232.2	Commercial: >150K: New	2.000	546,369	10,927	22,034
234.1	JOBZ Commercial: <150K: Exist	0.000	8,718	0	0
234.2	JOBZ Commercial: <150K: New	0.000	112	0	0
235.1	JOBZ Commercial: >150K: Exist	0.000	90,950	0	0
235.2	JOBZ Commercial: >150K: New	0.000	1,226	0	0
238.1	Industrial: <150K: Exist	1.500	1,356,921	20,354	41,934
238.2	Industrial: <150K: New	1.500	16,812	252	507
239.1	Industrial: >150K: Exist	2.000	13,688,429	273,769	557,652
239.2	Industrial: >150K: New	2.000	167,246	3,345	6,692
241.1	JOBZ Industrial: <150K: Exist	0.000	11,328	0	0
241.2	JOBZ Industrial: <150K: New	0.000	196	0	0
242.1	JOBZ Industrial: >150K: Exist	0.000	339,869	0	0
242.2	JOBZ Industrial: >150K: New	0.000	2,991	0	0
245.1	Publ Util: land & bldgs <150K	1.500	70,724	1,061	1,866
246.1	Publ Util: land & bldgs >150K	2.000	1,141,636	22,833	42,295
247.1	Publ Util: Electric Generat Mach	2.000	2,108,996	42,180	53,032
248.1	Publ Util: machinery (non-generat)	2.000	1,623,819	32,476	54,809
250.1	Railroad <150K	1.500	204,933	3,074	6,522
251.1	Railroad >150K	2.000	1,097,081	21,942	40,099
253.1	Non-comm aircraft hangars	1.500	3,808	57	76
254.1	Mineral	2.000	2,325	46	111
255.1	Misc class 5	2.000	1,859	37	51
261.1	Personal: 3f	1.000	15,140	151	186
262.1	Non-comm aircraft hangars	1.500	78,505	1,178	1,579
263.1	Pers: It31 tools&mach excl elec gen	2.000	302,160	6,043	10,104
264.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	3,835	38	60
265.1	Pers: It32 struct/leased land-NCSRR<76	1.000	49,090	491	508

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(all figures in \$000s)

266.1	Pers: It32 NCSRR: 76K-500K	1.000	2,117	21	22
268.1	Pers: It32 struct/leased land-C/I	2.000	42,987	860	1,488
269.1	Pers: Item 33 ag real estate	1.000	43,431	434	455
271.1	Pers: It41 struct/leased land - C/I	2.000	444,460	8,889	13,366
275.1	Pers: It41 struct/leased land - nonC/I, no	1.250	13,207	165	249
276.1	Pers: Item 42 non-EZ struct/RR land	2.000	39,457	789	1,574
277.1	Pers: It43 leased real estate - non C/I	1.500	20,472	307	533
278.1	Pers: Item 43 leased real estate - C/I	2.000	497,011	9,940	14,286
279.1	Pers: Item 44T electric util trans lines	2.000	2,303,036	46,061	86,925
280.1	Pers: Item 44D electric util distri lines	2.000	313,217	6,264	11,960
281.1	Pers: Item 45 syst/gas utils	2.000	3,514,599	70,292	118,264
282.1	Pers: Item 46 syst/water utils	2.000	66	1	3
283.1	Pers: Item 48 misc	2.000	21,656	433	577
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	1,900,120	0	3,902
318.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	41,082	0	103
319.1	Res Hmstd: Hmstd Market Excl Value:	0.000	27,929,766	0	55,471
319.2	Res Hmstd: Hmstd Market Excl Value:	0.000	161,885	0	329
	State Total		571,464,383	6,003,132	8,706,351

Baseline 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	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,753,211	1,956,209	234,842	1,471,316	328,934	860,716	7,605,228
Certified MKV Levy	855	31,044	183	893,901	511	0	925,983
Fiscal Disparities Levy	177,115	189,489	1,499	200,057	38,457	0	606,618
Disparity Reduction Aid	9,722	0	478	8,053	0	0	18,253
Spread NTC Levy	2,566,374	1,766,720	232,865	1,345,771	290,477	860,716	7,062,924
Spread MKV Levy	855	31,044	183	811,336	511	0	843,928
Tax Incr Financing Levy							240,454
	Homestead Credit		0	Taconite credit		17,683	
	Agricultural Credit	22,989		Disparity Reduction Credit		6,902	