

House Research Simulation Report: Property Tax

Simulation #13D2

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DESCRIPTION

BASELINE: Actual Pay 2013

ALTERNATIVE: Proj Pay 2014 Including effects of Tax and E-12 bills

This report is a projection of property taxes payable in 2014 including the impacts of the final Tax and E-12 finance bills. 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, modified for changes in the final Tax bill. Baseline school levy projections are based on Dept. of Education statewide estimates, modified to take into account changes made in the two bills. 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 \$13 million, or 0.2%**, according to the simulation. Approximately \$76 million in property taxes falls on new construction - property that will appear on the tax rolls for the first time in 2014, so that the net impact on existing properties is a reduction of \$63 million. The overall tax increases are projected to be 0.1% in Greater Minnesota and 0.2% in the Metro area.
- **On a statewide average basis, property tax changes vary by property type from -3.1% (on residential homesteads) to +6.5% (on agricultural property).** Changes on other large property types (existing properties only) are +5.5% on public utility property, -2% on residential non-homestead property, +0.2% on apartments, -0.2% on commercial-industrial property, and -0.8% 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: Proj Pay 2014 Including effects of Tax and E-12 bills

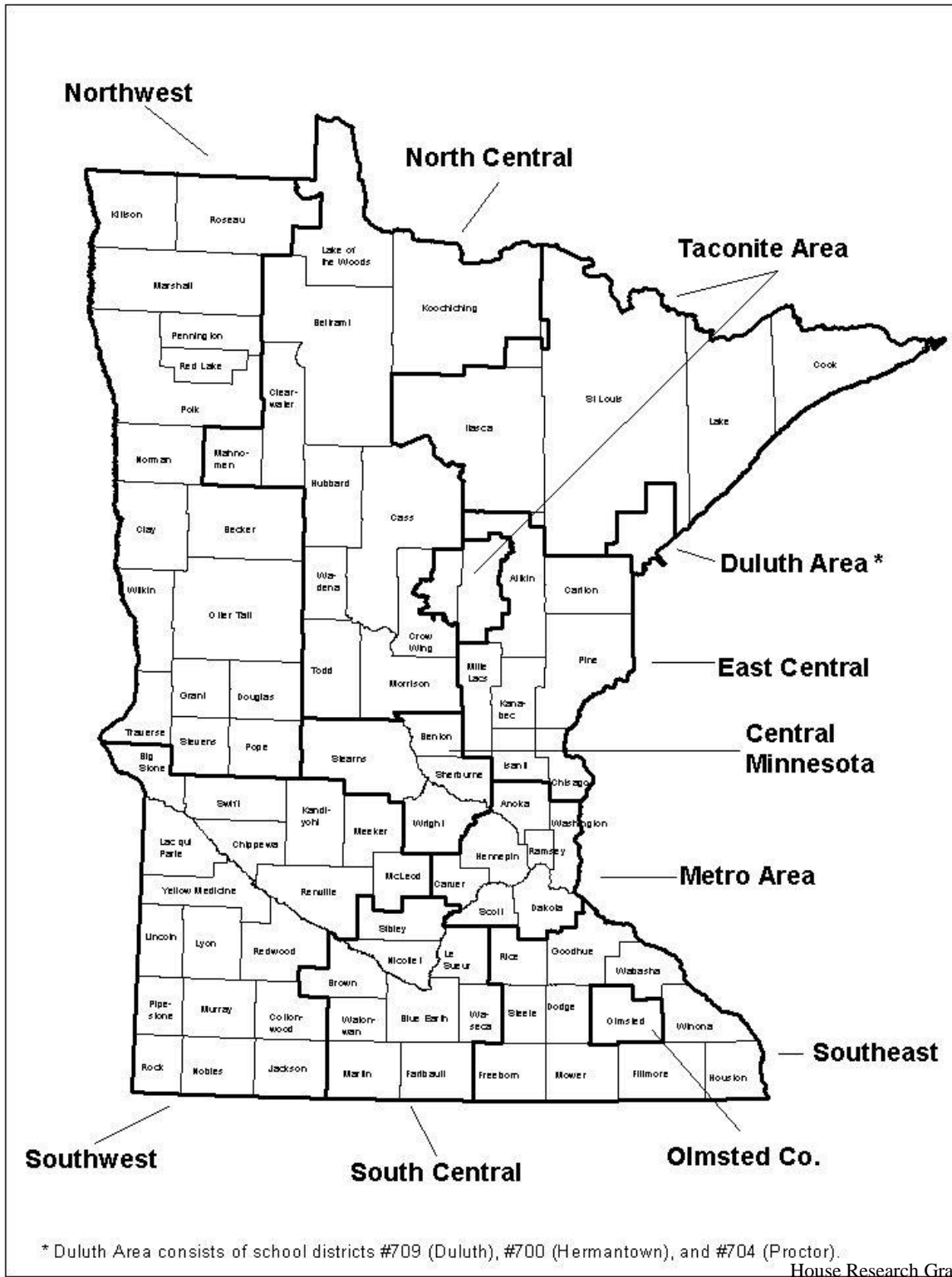
- **Market values** are based on actual growth rates in taxable property values between payable year 2012 and payable year 2013 for each type of property within each county. Separate rates were determined for existing property and new construction. For more than half the counties, the county assessor 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.
- Baseline **school district levies** were modeled under the direction of a joint House/Senate/Revenue Dept./Education Dept. working group to match statewide levy estimates by category developed by the Dept. of Education, including approximately \$37 million of new operating referendum levies and \$10 million of new debt levies. The baseline levies were then modified for changes made in the final E-12 finance bill and the final tax bill.
- Baseline **county, city and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group, with each jurisdiction's 2013 general levy increasing by its average growth rate for the previous three years, with some adjustments to meet the working group's statewide growth predictions. The baseline levies were reduced for increases in CPA, LGA, PILT and the sales tax exemption granted to local governments. Aid increases were assumed to reduce levies by approximately 50 percent of the increased aid amounts. The sales tax exemption was also assumed to reduce levies by roughly 50 percent of the amount saved by the exemption. In some cases, levies were further reduced due to the levy limit provisions of the tax bill.
- Baseline **special taxing district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group, with levies generally 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 baseline levies for watershed districts and the Hennepin Co. Park Museum were increased by 7% due to the change in the definition of market value in the tax bill.
- **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., adjusted for changes in the Tax bill.
- **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). The TIF revenues derived from the change to the Mall of America TIF district are reflected in the total TIF levy on the back page of the simulation report.

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.

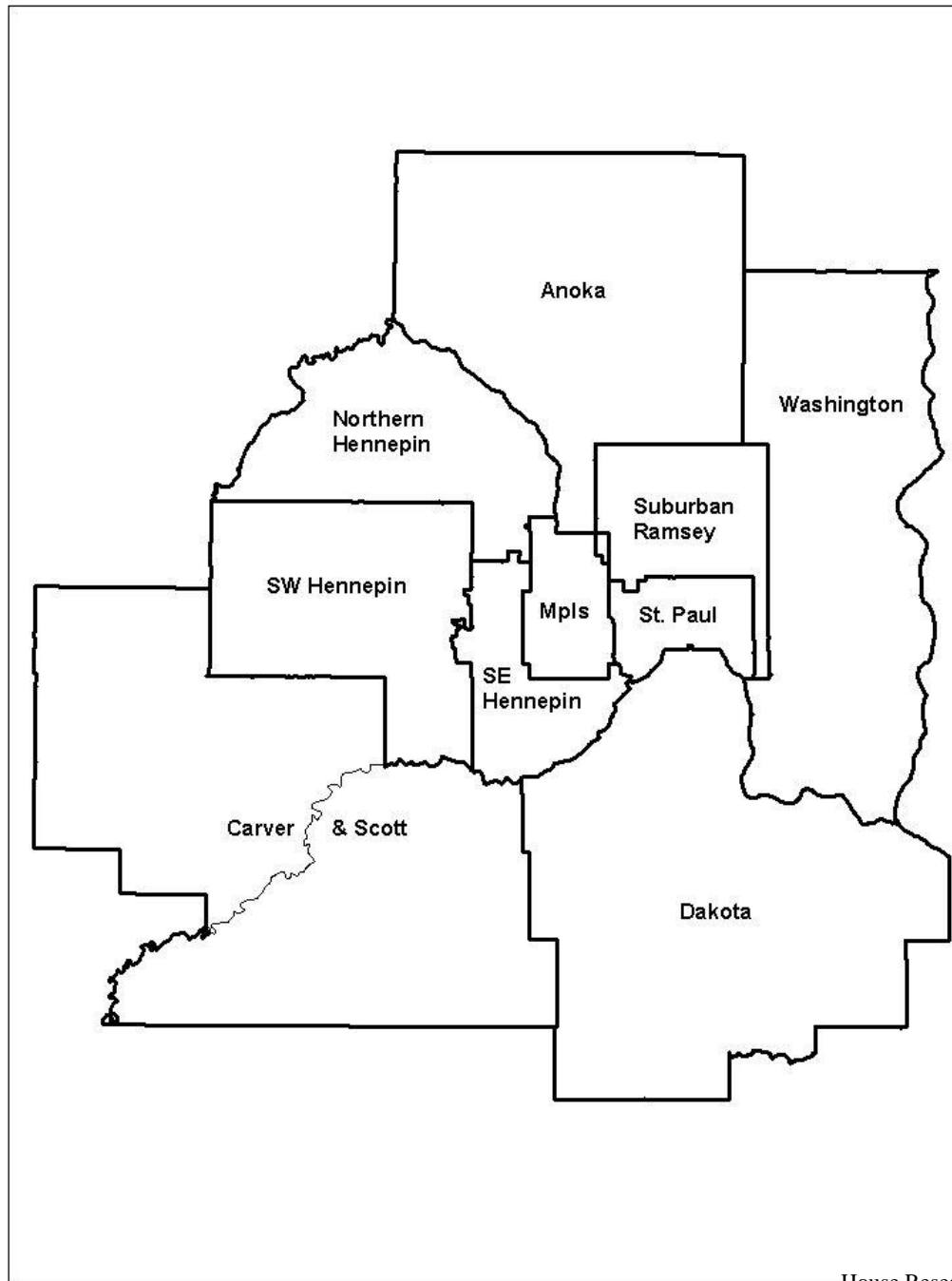
Property Tax Model Regions (Greater Minnesota)



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>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	266,903,481	266,090,602	-812,879	-0.3	3,510,820	3,401,071	-109,749	-3.1	1.32	1.28
Res Non-Hm: exis	38,193,325	38,422,881	229,556	0.6	596,773	584,906	-11,867	-2.0	1.56	1.52
Apartments: exis	18,214,569	18,723,625	509,056	2.8	353,601	354,160	559	0.2	1.94	1.89
Low-inc Apts: ex	2,963,537	3,034,853	71,316	2.4	36,178	35,825	-354	-1.0	1.22	1.18
Seasnl Rec: exis	25,377,066	24,598,202	-778,864	-3.1	251,724	249,688	-2,036	-0.8	0.99	1.02
Com/Ind: Lo: exi	10,166,157	10,102,791	-63,366	-0.6	305,170	298,124	-7,046	-2.3	3.00	2.95
Com/Ind Hi: exis	60,949,173	61,191,072	241,899	0.4	2,423,020	2,425,870	2,850	0.1	3.98	3.96
Publ U: Elec Gen	1,974,715	2,108,996	134,281	6.8	49,308	51,979	2,671	5.4	2.50	2.46
Publ U: Other	8,679,084	9,269,257	590,173	6.8	304,719	321,665	16,946	5.6	3.51	3.47
Ag HGA: Exist	10,446,292	10,287,999	-158,293	-1.5	98,207	93,025	-5,182	-5.3	0.94	0.90
Ag Hmstd Land	64,251,678	77,905,909	13,654,231	21.3	282,427	315,240	32,813	11.6	0.44	0.40
Ag Non-Hmstd	38,679,061	45,540,933	6,861,872	17.7	300,136	317,081	16,945	5.6	0.78	0.70
ResHmstd: NewCon	0	1,770,416	1,770,416	0.0	0	22,618	22,618	0.0	0.00	1.28
All other NewCon	0	2,416,848	2,416,848	0.0	0	53,788	53,788	0.0	0.00	2.23
Total	546,798,137	571,464,383	24,666,245	4.5	8,512,083	8,525,040	12,956	0.2	1.56	1.49

*Tax Base**Tax Rates*

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	5,769,291	6,003,132	233,841	4.1	County	48.26	46.07	0.020	0.020
(-) TIF Tax Capacity	167,115	169,826	2,711	1.6	City/Town	37.12	34.79	0.747	0.739
(-) FD Contrib Tax Cap	376,411	372,746	-3,665	-1.0	School District	25.43	25.08	18.913	17.929
(=) Taxable Tax Capacity	5,225,765	5,460,560	234,795	4.5	Special District	5.43	5.40	0.012	0.012
FD Distrib Tax Cap	376,405	367,188	-9,217	-2.4	Total	116.25	111.34	19.692	18.700

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change		Base	Alte
Res Hmstd: exist	96,933,529	95,231,862	-1,701,668	-1.8	1,095,967	1,050,867	-45,101	-4.1	1.13	1.10
Res Non-Hm: exis	13,761,890	13,649,987	-111,903	-0.8	196,753	190,264	-6,490	-3.3	1.43	1.39
Apartments: exis	4,116,848	4,185,247	68,399	1.7	75,109	73,665	-1,444	-1.9	1.82	1.76
Low-inc Apts: ex	984,159	997,596	13,438	1.4	11,489	11,232	-257	-2.2	1.17	1.13
Seasnl Rec: exis	24,854,615	24,112,905	-741,710	-3.0	243,695	242,436	-1,259	-0.5	0.98	1.01
Com/Ind: Lo: exi	6,004,792	5,953,294	-51,498	-0.9	173,891	167,539	-6,352	-3.7	2.90	2.81
Com/Ind Hi: exis	15,494,754	15,552,721	57,968	0.4	564,024	551,640	-12,384	-2.2	3.64	3.55
Publ U: Elec Gen	1,651,730	1,764,048	112,318	6.8	40,179	42,197	2,018	5.0	2.43	2.39
Publ U: Other	5,777,661	6,170,538	392,876	6.8	186,847	195,937	9,090	4.9	3.23	3.18
Ag HGA: Exist	9,587,285	9,437,337	-149,948	-1.6	88,500	83,878	-4,622	-5.2	0.92	0.89
Ag Hmstd Land	61,873,151	75,049,236	13,176,085	21.3	270,271	300,931	30,661	11.3	0.44	0.40
Ag Non-Hmstd	36,910,316	43,564,121	6,653,805	18.0	280,538	296,165	15,628	5.6	0.76	0.68
ResHmstd: NewCon	0	523,534	523,534	0.0	0	5,621	5,621	0.0	0.00	1.07
All other NewCon	0	1,067,270	1,067,270	0.0	0	18,436	18,436	0.0	0.00	1.73
Total	277,950,730	297,259,696	19,308,966	6.9	3,227,262	3,230,808	3,546	0.1	1.16	1.09

*Tax Base**Tax Rates*

	Baseline	Alternative	Change	Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
					Base	Alter	Base	Alter	
Total Tax Capacity	2,657,616	2,826,392	168,777	6.4	County	49.71	46.74	0.027	0.027
(-) TIF Tax Capacity	30,323	30,678	355	1.2	City/Town	29.54	26.83	0.458	0.458
(-) FD Contrib Tax Cap	7,960	8,567	607	7.6	School District	20.69	20.33	15.512	15.324
(=) Taxable Tax Capacity	2,619,333	2,787,147	167,814	6.4	Special District	1.74	1.72	0.033	0.033
FD Distrib Tax Cap	7,954	8,567	613	7.7	Total	101.68	95.62	16.030	15.842

*Tax Burdens on
Hypothetical Properties*

	Estimated Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change		Base	Alter
Res Hmstd: Lo Val	100,200	98,400	-1.8	893	825	-67	-7.5	0.89	0.84	
Res Hmstd: Avg Val	150,200	147,600	-1.7	1,527	1,416	-111	-7.3	1.02	0.96	
Res Hmstd: Hi Val	200,200	196,700	-1.7	2,161	2,006	-155	-7.2	1.08	1.02	
Res Hmstd: Ex-Hi Val	300,300	295,000	-1.8	3,431	3,186	-245	-7.1	1.14	1.08	
Apartment	300,000	305,000	1.7	4,294	4,129	-165	-3.8	1.43	1.35	
Seas Rec: Lo Val	75,000	72,800	-2.9	829	764	-65	-7.9	1.11	1.05	
Seas Rec: Hi Val	200,000	194,000	-3.0	2,377	2,202	-175	-7.4	1.19	1.14	
Comm/Ind: Lo Val	150,000	150,600	0.4	3,710	3,588	-122	-3.3	2.47	2.38	
Comm/Ind: Med Val	300,000	301,100	0.4	8,577	8,284	-294	-3.4	2.86	2.75	
Comm/Ind: Hi Val	1,000,000	1,003,700	0.4	31,289	30,204	-1,085	-3.5	3.13	3.01	

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	2,350,204	-64,649	-2.7	1.42	1.38
Res Non-Hm: exis	24,431,435	24,772,894	341,459	1.4	400,020	394,643	-5,377	-1.3	1.64	1.59
Apartments: exis	14,097,721	14,538,378	440,657	3.1	278,492	280,495	2,003	0.7	1.98	1.93
Low-inc Apts: ex	1,979,379	2,037,257	57,878	2.9	24,689	24,592	-97	-0.4	1.25	1.21
Seasnl Rec: exis	522,451	485,297	-37,154	-7.1	8,029	7,252	-777	-9.7	1.54	1.49
Com/Ind: Lo: exi	4,161,365	4,149,497	-11,868	-0.3	131,279	130,585	-694	-0.5	3.15	3.15
Com/Ind Hi: exis	45,454,420	45,638,350	183,931	0.4	1,858,996	1,874,230	15,234	0.8	4.09	4.11
Publ U: Elec Gen	322,985	344,948	21,963	6.8	9,129	9,782	653	7.2	2.83	2.84
Publ U: Other	2,901,422	3,098,719	197,297	6.8	117,872	125,729	7,856	6.7	4.06	4.06
Ag HGA: Exist	859,006	850,661	-8,345	-1.0	9,707	9,146	-560	-5.8	1.13	1.08
Ag Hmstd Land	2,378,527	2,856,673	478,146	20.1	12,157	14,309	2,152	17.7	0.51	0.50
Ag Non-Hmstd	1,768,746	1,976,812	208,066	11.8	19,598	20,915	1,317	6.7	1.11	1.06
ResHmstd: NewCon	0	1,246,882	1,246,882	0.0	0	16,997	16,997	0.0	0.00	1.36
All other NewCon	0	1,349,578	1,349,578	0.0	0	35,352	35,352	0.0	0.00	2.62
Total	268,847,408	274,204,687	5,357,279	2.0	5,284,821	5,294,231	9,410	0.2	1.97	1.93

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	3,111,676	3,176,740	65,064	2.1	County	46.80	45.37	0.017	0.016
(-) TIF Tax Capacity	136,792	139,148	2,356	1.7	City/Town	44.75	43.09	0.915	0.900
(-) FD Contrib Tax Cap	368,451	364,178	-4,272	-1.2	School District	30.20	30.04	20.904	19.427
(=) Taxable Tax Capacity	2,606,433	2,673,413	66,981	2.6	Special District	9.14	9.25	0.000	0.000
FD Distrib Tax Cap	368,451	358,621	-9,830	-2.7	Total	130.89	127.74	21.836	20.343

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	1,904	-49	-2.5	1.32	1.28
Res Hmstd: Avg Val	222,300	223,500	0.5	3,170	3,091	-79	-2.5	1.43	1.38
Res Hmstd: Hi Val	296,400	297,900	0.5	4,389	4,278	-110	-2.5	1.48	1.44
Res Hmstd: Ex-Hi Val	444,700	447,000	0.5	6,792	6,619	-173	-2.5	1.53	1.48
Apartment	300,000	309,400	3.1	5,563	5,570	6	0.1	1.85	1.80
Comm/Ind: Lo Val	150,000	150,600	0.4	4,455	4,382	-72	-1.6	2.97	2.91
Comm/Ind: Med Val	300,000	301,200	0.4	10,285	10,116	-169	-1.6	3.43	3.36
Comm/Ind: Hi Val	1,000,000	1,004,000	0.4	37,493	36,873	-619	-1.7	3.75	3.67

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	657,944	-37,391	-5.4	1.27	1.22
Res Non-Hm: exis	8,649,212	8,560,893	-88,319	-1.0	139,602	133,807	-5,795	-4.2	1.61	1.56
Apartments: exis	4,045,292	4,113,986	68,695	1.7	74,192	72,750	-1,442	-1.9	1.83	1.77
Low-inc Apts: ex	983,971	997,411	13,440	1.4	11,487	11,231	-257	-2.2	1.17	1.13
Seasnl Rec: exis	3,342,164	3,242,537	-99,628	-3.0	39,040	38,996	-44	-0.1	1.17	1.20
Com/Ind: Lo: exi	4,904,733	4,854,145	-50,588	-1.0	148,410	142,426	-5,984	-4.0	3.03	2.93
Com/Ind Hi: exis	13,770,898	13,828,198	57,300	0.4	514,025	502,510	-11,515	-2.2	3.73	3.63
Publ U: Elec Gen	1,598,793	1,707,511	108,718	6.8	39,251	41,258	2,007	5.1	2.46	2.42
Publ U: Other	1,854,213	1,980,295	126,082	6.8	71,748	75,325	3,577	5.0	3.87	3.80
Ag HGA: Exist	259,280	257,661	-1,618	-0.6	3,317	3,284	-33	-1.0	1.28	1.27
Ag Hmstd Land	688,742	762,780	74,038	10.7	4,808	5,220	412	8.6	0.70	0.68
Ag Non-Hmstd	992,943	1,047,347	54,403	5.5	13,099	13,428	329	2.5	1.32	1.28
ResHmstd: NewCon	0	267,767	267,767	0.0	0	3,271	3,271	0.0	0.00	1.22
All other NewCon	0	524,368	524,368	0.0	0	13,049	13,049	0.0	0.00	2.49
Total	95,850,629	95,932,837	82,209	0.1	1,754,313	1,714,498	-39,815	-2.3	1.83	1.79

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,061,190	1,066,912	5,722	0.5	County	51.53	49.60	0.021	0.021
(-) TIF Tax Capacity	29,619	29,968	350	1.2	City/Town	54.94	52.61	0.769	0.769
(-) FD Contrib Tax Cap	5,433	5,649	215	4.0	School District	24.32	24.41	15.987	15.434
(=) Taxable Tax Capacity	1,026,138	1,031,295	5,157	0.5	Special District	2.11	2.11	0.044	0.044
FD Distrib Tax Cap	6,501	7,003	501	7.7	Total	132.90	128.74	16.822	16.268

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	86,900	85,400	-1,500	-1.7	910	858	-52	-5.7	1.05	1.00
Res Hmstd: Avg Val	130,400	128,100	-2,300	-1.8	1,613	1,527	-87	-5.4	1.24	1.19
Res Hmstd: Hi Val	173,800	170,700	-3,100	-1.8	2,315	2,194	-121	-5.2	1.33	1.29
Res Hmstd: Ex-Hi Val	260,700	256,100	-4,600	-1.8	3,720	3,531	-189	-5.1	1.43	1.38
Apartment	300,000	305,100	5,100	1.7	5,488	5,406	-82	-1.5	1.83	1.77
Comm/Ind: Lo Val	150,000	150,600	600	0.4	4,425	4,344	-81	-1.8	2.95	2.88
Comm/Ind: Med Val	300,000	301,200	1,200	0.4	10,240	10,046	-194	-1.9	3.41	3.34
Comm/Ind: Hi Val	1,000,000	1,004,200	4,200	0.4	37,378	36,666	-712	-1.9	3.74	3.65

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	392,923	-7,710	-1.9	0.95	0.95
Res Non-Hm: exis	5,112,678	5,089,094	-23,584	-0.5	57,151	56,457	-695	-1.2	1.12	1.11
Apartments: exis	71,556	71,261	-296	-0.4	917	915	-2	-0.2	1.28	1.28
Low-inc Apts: ex	188	185	-2	-1.3	2	2	0	-7.9	1.01	0.94
Seasnl Rec: exis	21,512,450	20,870,368	-642,082	-3.0	204,655	203,440	-1,215	-0.6	0.95	0.97
Com/Ind: Lo: exi	1,100,058	1,099,149	-909	-0.1	25,481	25,113	-368	-1.4	2.32	2.28
Com/Ind Hi: exis	1,723,855	1,724,523	668	0.0	49,999	49,129	-869	-1.7	2.90	2.85
Publ U: Elec Gen	52,938	56,537	3,600	6.8	928	940	11	1.2	1.75	1.66
Publ U: Other	3,923,448	4,190,243	266,794	6.8	115,099	120,611	5,513	4.8	2.93	2.88
Ag HGA: Exist	9,328,006	9,179,676	-148,330	-1.6	85,184	80,595	-4,589	-5.4	0.91	0.88
Ag Hmstd Land	61,184,409	74,286,456	13,102,047	21.4	265,463	295,711	30,249	11.4	0.43	0.40
Ag Non-Hmstd	35,917,373	42,516,775	6,599,402	18.4	267,439	282,738	15,299	5.7	0.74	0.67
ResHmstd: NewCon	0	255,766	255,766	0.0	0	2,350	2,350	0.0	0.00	0.92
All other NewCon	0	542,902	542,902	0.0	0	5,387	5,387	0.0	0.00	0.99
Total	182,100,101	201,326,858	19,226,757	10.6	1,472,949	1,516,310	43,361	2.9	0.81	0.75

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,596,425	1,759,480	163,055	10.2	County	48.54	45.06	0.035	0.035
(-) TIF Tax Capacity	704	710	6	0.8	City/Town	13.18	11.69	0.020	0.020
(-) FD Contrib Tax Cap	2,526	2,919	392	15.5	School District	18.35	17.93	14.841	15.168
(=) Taxable Tax Capacity	1,593,195	1,755,852	162,657	10.2	Special District	1.51	1.49	0.018	0.017
FD Distrib Tax Cap	1,453	1,565	112	7.7	Total	81.58	76.17	14.913	15.241

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	124,700	122,500	-1.8	991	920	-71	-7.2	0.79	0.75
Res Hmstd: Avg Val	187,000	183,800	-1.7	1,638	1,522	-115	-7.0	0.88	0.83
Res Hmstd: Hi Val	249,200	244,900	-1.7	2,284	2,123	-161	-7.0	0.92	0.87
Res Hmstd: Ex-Hi Val	373,900	367,400	-1.7	3,578	3,327	-252	-7.0	0.96	0.91
Apartment	300,000	298,800	-0.4	3,506	3,300	-206	-5.9	1.17	1.10
Seas Rec: Lo Val	75,000	72,800	-2.9	679	623	-56	-8.2	0.90	0.86
Seas Rec: Hi Val	200,000	194,000	-3.0	1,975	1,825	-150	-7.6	0.99	0.94
Comm/Ind: Lo Val	150,000	150,100	0.1	3,241	3,125	-116	-3.6	2.16	2.08
Comm/Ind: Med Val	300,000	300,100	0.0	7,488	7,213	-275	-3.7	2.5	2.40
Comm/Ind: Hi Val	1,000,000	1,000,400	0.0	27,307	26,295	-1,012	-3.7	2.73	2.63

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	64,603	-2,941	-4.4	1.25	1.20
Res Non-Hm: exis	826,045	817,210	-8,835	-1.1	12,976	12,356	-620	-4.8	1.57	1.51
Apartments: exis	545,170	546,550	1,381	0.3	9,697	9,359	-338	-3.5	1.78	1.71
Low-inc Apts: ex	114,606	114,432	-174	-0.2	1,281	1,224	-57	-4.5	1.12	1.07
Seasnl Rec: exis	362,499	370,526	8,028	2.2	4,767	4,943	176	3.7	1.31	1.33
Com/Ind: Lo: exi	618,061	611,329	-6,732	-1.1	17,832	16,773	-1,059	-5.9	2.89	2.74
Com/Ind Hi: exis	1,290,632	1,290,843	211	0.0	40,945	38,823	-2,122	-5.2	3.17	3.01
Publ U: Elec Gen	25,214	26,928	1,715	6.8	631	691	60	9.6	2.50	2.57
Publ U: Other	126,608	135,218	8,609	6.8	4,893	5,050	157	3.2	3.86	3.74
Ag HGA: Exist	17,949	17,977	28	0.2	226	222	-4	-1.9	1.26	1.23
Ag Hmstd Land	59,740	68,851	9,111	15.3	428	471	43	10.0	0.72	0.68
Ag Non-Hmstd	82,792	92,014	9,222	11.1	1,081	1,147	65	6.1	1.31	1.25
ResHmstd: NewCon	0	40,928	40,928	0.0	0	493	493	0.0	0.00	1.20
All other NewCon	0	56,960	56,960	0.0	0	1,276	1,276	0.0	0.00	2.24
Total	9,483,472	9,587,916	104,444	1.1	162,302	157,431	-4,872	-3.0	1.71	1.64

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	47.86	0.000	0.000
(-) TIF Tax Capacity	4,625	4,709	83	1.8	City/Town	53.72	50.24	0.058	0.057
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.72	23.23	18.355	17.707
(=) Taxable Tax Capacity	97,613	98,861	1,249	1.3	Special District	3.53	3.65	0.154	0.155
FD Distrib Tax Cap	0	0	0	0.0	Total	129.83	124.97	18.567	17.919

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	735	-31	-4.1	0.98	0.94
Res Hmstd: Avg Val	117,100	116,800	-300	-0.3	1,391	1,335	-56	-4.0	1.19	1.14
Res Hmstd: Hi Val	156,200	155,700	-500	-0.3	2,017	1,935	-82	-4.1	1.29	1.24
Res Hmstd: Ex-Hi Val	234,300	233,600	-700	-0.3	3,267	3,135	-132	-4.0	1.39	1.34
Apartment	300,000	300,800	800	0.3	5,426	5,238	-188	-3.5	1.81	1.74
Comm/Ind: Lo Val	150,000	150,000	0	0.0	4,382	4,261	-121	-2.8	2.92	2.84
Comm/Ind: Med Val	300,000	300,000	0	0.0	10,131	9,853	-279	-2.7	3.38	3.28
Comm/Ind: Hi Val	1,000,000	1,000,200	200	0.0	36,962	35,954	-1,008	-2.7	3.7	3.59

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	53,583	-1,869	-3.4	0.91	0.91
Res Non-Hm: exis	682,395	671,907	-10,488	-1.5	7,364	7,132	-233	-3.2	1.08	1.06
Apartments: exis	9,549	9,457	-92	-1.0	111	115	4	3.7	1.16	1.21
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	46,037	-803	-1.7	0.93	0.95
Com/Ind: Lo: exi	171,563	171,705	142	0.1	3,832	3,791	-41	-1.1	2.23	2.21
Com/Ind Hi: exis	294,833	298,471	3,638	1.2	8,079	8,017	-62	-0.8	2.74	2.69
Publ U: Elec Gen	958	1,023	65	6.8	17	19	2	9.7	1.83	1.88
Publ U: Other	733,063	782,911	49,848	6.8	20,883	21,466	582	2.8	2.85	2.74
Ag HGA: Exist	1,525,225	1,495,516	-29,709	-1.9	13,608	12,904	-704	-5.2	0.89	0.86
Ag Hmstd Land	10,201,834	11,966,698	1,764,864	17.3	45,510	50,467	4,957	10.9	0.45	0.42
Ag Non-Hmstd	6,866,392	7,981,648	1,115,256	16.2	52,651	56,353	3,702	7.0	0.77	0.71
ResHmstd: NewCon	0	52,876	52,876	0.0	0	473	473	0.0	0.00	0.89
All other NewCon	0	104,312	104,312	0.0	0	1,100	1,100	0.0	0.00	1.05
Total	31,603,610	34,259,357	2,655,747	8.4	254,347	261,455	7,109	2.8	0.80	0.76

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	44.56	0.000	0.000
(-) TIF Tax Capacity	171	178	7	4.1	City/Town	12.55	11.12	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.13	16.32	17.539	17.500
(=) Taxable Tax Capacity	278,344	300,233	21,889	7.9	Special District	3.58	3.77	0.117	0.116
FD Distrib Tax Cap	0	0	0	0.0	Total	79.32	75.76	17.656	17.616

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	124,900	120,900	-3.2	1,005	929	-76	-7.5	0.80	0.77
Res Hmstd: Avg Val	187,300	181,200	-3.3	1,655	1,533	-121	-7.3	0.88	0.85
Res Hmstd: Hi Val	249,600	241,500	-3.2	2,303	2,138	-166	-7.2	0.92	0.89
Res Hmstd: Ex-Hi Val	374,500	362,400	-3.2	3,604	3,349	-255	-7.1	0.96	0.92
Apartment	300,000	297,100	-1.0	3,504	3,337	-167	-4.8	1.17	1.12
Seas Rec: Lo Val	75,000	72,100	-3.9	662	614	-48	-7.2	0.88	0.85
Seas Rec: Hi Val	200,000	192,100	-4.0	1,930	1,798	-132	-6.8	0.96	0.94
Comm/Ind: Lo Val	150,000	151,900	1.3	3,231	3,201	-30	-0.9	2.15	2.11
Comm/Ind: Med Val	300,000	303,700	1.2	7,452	7,361	-90	-1.2	2.48	2.42
Comm/Ind: Hi Val	1,000,000	1,012,300	1.2	27,146	26,781	-366	-1.3	2.71	2.65

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	34,470	-1,276	-3.6	1.03	1.03
Res Non-Hm: exis	641,747	644,724	2,977	0.5	9,250	9,177	-73	-0.8	1.44	1.42
Apartments: exis	230,376	234,361	3,985	1.7	4,028	4,023	-5	-0.1	1.75	1.72
Low-inc Apts: ex	82,187	83,092	905	1.1	955	939	-17	-1.8	1.16	1.13
Seasnl Rec: exis	2,152,741	2,071,732	-81,009	-3.8	21,750	21,764	14	0.1	1.01	1.05
Com/Ind: Lo: exi	510,535	507,994	-2,541	-0.5	14,552	14,281	-271	-1.9	2.85	2.81
Com/Ind Hi: exis	990,143	981,680	-8,463	-0.9	34,978	34,340	-639	-1.8	3.53	3.50
Publ U: Elec Gen	3,160	3,374	215	6.8	118	127	9	7.7	3.73	3.76
Publ U: Other	99,440	106,202	6,762	6.8	3,737	3,922	185	4.9	3.76	3.69
Ag HGA: Exist	26,377	25,899	-478	-1.8	286	277	-9	-3.3	1.09	1.07
Ag Hmstd Land	50,776	51,940	1,164	2.3	253	257	4	1.7	0.50	0.49
Ag Non-Hmstd	94,612	93,298	-1,314	-1.4	874	868	-5	-0.6	0.92	0.93
ResHmstd: NewCon	0	9,703	9,703	0.0	0	103	103	0.0	0.00	1.06
All other NewCon	0	29,409	29,409	0.0	0	640	640	0.0	0.00	2.18
Total	8,337,039	8,182,228	-154,811	-1.9	126,528	125,187	-1,342	-1.1	1.52	1.53

Tax Base

Tax Rates

					Net Tax Cap (Pctg)	Ref Mkt Val			
	Baseline	Alternative	Change	Pctg Chng		Base	Alter		
Total Tax Capacity	92,012	90,436	-1,576	-1.7	County	41.01	41.06	0.000	0.000
(-) TIF Tax Capacity	2,560	2,543	-16	-0.6	City/Town	46.89	45.43	0.049	0.050
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.93	21.21	11.040	11.753
(=) Taxable Tax Capacity	89,452	87,892	-1,560	-1.7	Special District	0.90	0.98	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	108.74	108.67	11.089	11.803

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	85,900	83,000	-2,900	-3.4	708	676	-32	-4.5	0.82	0.81
Res Hmstd: Avg Val	128,800	124,500	-4,300	-3.3	1,264	1,217	-47	-3.8	0.98	0.98
Res Hmstd: Hi Val	171,600	165,800	-5,800	-3.4	1,819	1,755	-64	-3.5	1.06	1.06
Res Hmstd: Ex-Hi Val	257,500	248,800	-8,700	-3.4	2,933	2,836	-97	-3.3	1.14	1.14
Apartment	300,000	305,200	5,200	1.7	4,410	4,506	96	2.2	1.47	1.48
Seas Rec: Lo Val	75,000	72,200	-2,800	-3.7	882	852	-30	-3.4	1.18	1.18
Seas Rec: Hi Val	200,000	192,500	-7,500	-3.8	2,518	2,435	-83	-3.3	1.26	1.27
Comm/Ind: Lo Val	150,000	148,700	-1,300	-0.9	3,795	3,769	-25	-0.7	2.53	2.53
Comm/Ind: Med Val	300,000	297,400	-2,600	-0.9	8,799	8,726	-73	-0.8	2.93	2.93
Comm/Ind: Hi Val	1,000,000	991,500	-8,500	-0.9	32,153	31,913	-240	-0.7	3.22	3.22

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	51,860	-1,166	-2.2	0.81	0.82
Res Non-Hm: exis	756,048	751,623	-4,425	-0.6	7,471	7,527	56	0.7	0.99	1.00
Apartments: exis	21,922	21,701	-220	-1.0	267	266	-1	-0.5	1.22	1.22
Low-inc Apts: ex	188	185	-2	-1.3	2	2	0	-7.9	1.01	0.94
Seasnl Rec: exis	6,667,526	6,472,952	-194,574	-2.9	57,083	56,638	-445	-0.8	0.86	0.87
Com/Ind: Lo: exi	191,798	189,720	-2,079	-1.1	4,053	4,031	-22	-0.5	2.11	2.12
Com/Ind Hi: exis	170,403	166,749	-3,654	-2.1	4,681	4,604	-77	-1.6	2.75	2.76
Publ U: Elec Gen	4,368	4,665	297	6.8	87	96	9	10.2	1.99	2.05
Publ U: Other	867,788	926,798	59,010	6.8	24,664	26,424	1,760	7.1	2.84	2.85
Ag HGA: Exist	1,010,994	987,959	-23,035	-2.3	8,962	8,635	-327	-3.6	0.89	0.87
Ag Hmstd Land	2,852,934	2,914,416	61,482	2.2	12,528	12,504	-24	-0.2	0.44	0.43
Ag Non-Hmstd	2,417,642	2,368,286	-49,356	-2.0	20,501	19,734	-767	-3.7	0.85	0.83
ResHmstd: NewCon	0	43,494	43,494	0.0	0	369	369	0.0	0.00	0.85
All other NewCon	0	93,754	93,754	0.0	0	908	908	0.0	0.00	0.97
Total	21,497,412	21,253,264	-244,147	-1.1	193,323	193,596	273	0.1	0.90	0.91

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	44.94	0.000	0.000
(-) TIF Tax Capacity	13	14	1	6.3	City/Town	13.85	13.72	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.29	19.91	10.922	11.770
(=) Taxable Tax Capacity	203,467	201,215	-2,252	-1.1	Special District	1.20	1.29	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	79.56	79.86	10.922	11.770

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	820	-27	-3.2	0.72	0.73
Res Hmstd: Avg Val	175,500	169,500	-3.4	1,417	1,378	-40	-2.8	0.81	0.81
Res Hmstd: Hi Val	234,000	226,000	-3.4	1,989	1,936	-53	-2.7	0.85	0.86
Res Hmstd: Ex-Hi Val	351,000	338,900	-3.4	3,131	3,051	-80	-2.5	0.89	0.90
Apartment	300,000	297,000	-1.0	3,311	3,314	3	0.1	1.10	1.12
Seas Rec: Lo Val	75,000	72,800	-2.9	663	649	-14	-2.1	0.88	0.89
Seas Rec: Hi Val	200,000	194,200	-2.9	1,935	1,898	-37	-1.9	0.97	0.98
Comm/Ind: Lo Val	150,000	146,800	-2.1	3,136	3,086	-50	-1.6	2.09	2.10
Comm/Ind: Med Val	300,000	293,600	-2.1	7,263	7,123	-140	-1.9	2.42	2.43
Comm/Ind: Hi Val	1,000,000	978,600	-2.1	26,521	26,056	-465	-1.8	2.65	2.66

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	22,741	-284	-1.2	0.84	0.85
Res Non-Hm: exis	422,536	425,114	2,579	0.6	6,830	6,930	100	1.5	1.62	1.63
Apartments: exis	125,335	125,331	-3	0.0	2,429	2,400	-28	-1.2	1.94	1.92
Low-inc Apts: ex	56,230	56,156	-74	-0.1	648	654	6	1.0	1.15	1.17
Seasnl Rec: exis	371,233	354,299	-16,934	-4.6	4,920	4,813	-107	-2.2	1.33	1.36
Com/Ind: Lo: exi	326,533	320,816	-5,718	-1.8	10,318	9,944	-374	-3.6	3.16	3.10
Com/Ind Hi: exis	514,171	508,061	-6,109	-1.2	21,029	20,521	-509	-2.4	4.09	4.04
Publ U: Elec Gen	296,394	316,549	20,155	6.8	6,385	7,036	650	10.2	2.15	2.22
Publ U: Other	242,396	258,879	16,483	6.8	9,002	9,703	701	7.8	3.71	3.75
Ag HGA: Exist	7,888	7,843	-45	-0.6	76	78	3	3.3	0.96	1.00
Ag Hmstd Land	9,061	8,929	-132	-1.5	37	39	1	3.5	0.41	0.43
Ag Non-Hmstd	172,014	166,547	-5,467	-3.2	2,369	2,341	-28	-1.2	1.38	1.41
ResHmstd: NewCon	0	12,920	12,920	0.0	0	111	111	0.0	0.00	0.86
All other NewCon	0	21,099	21,099	0.0	0	562	562	0.0	0.00	2.66
Total	5,290,931	5,271,484	-19,447	-0.4	87,068	87,873	805	0.9	1.65	1.67

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	58,892	59,113	221	0.4	County	50.77	51.75	0.000	0.000
(-) TIF Tax Capacity	1,149	1,143	-7	-0.6	City/Town	64.86	62.90	0.177	0.177
(-) FD Contrib Tax Cap	5,433	5,649	215	4.0	School District	15.99	17.08	7.943	10.617
(=) 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	133.81	8.120	10.794

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	67,100	65,700		-2.1	279	283	4	1.6	0.42	0.43
Res Hmstd: Avg Val	100,600	98,500		-2.1	737	730	-7	-1.0	0.73	0.74
Res Hmstd: Hi Val	134,200	131,400		-2.1	1,255	1,245	-10	-0.8	0.94	0.95
Res Hmstd: Ex-Hi Val	201,300	197,000		-2.1	2,289	2,273	-17	-0.7	1.14	1.15
Apartment	300,000	300,000		0.0	5,268	5,342	74	1.4	1.76	1.78
Seas Rec: Lo Val	75,000	71,600		-4.5	1,072	1,025	-47	-4.3	1.43	1.43
Seas Rec: Hi Val	200,000	190,900		-4.6	3,023	2,894	-129	-4.3	1.51	1.52
Comm/Ind: Lo Val	150,000	148,200		-1.2	4,319	4,301	-18	-0.4	2.88	2.90
Comm/Ind: Med Val	300,000	296,400		-1.2	10,036	9,965	-71	-0.7	3.35	3.36
Comm/Ind: Hi Val	1,000,000	988,100		-1.2	36,718	36,479	-238	-0.6	3.67	3.69

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	37,071	1,653	4.7	0.68	0.73
Res Non-Hm: exis	539,830	536,497	-3,333	-0.6	5,276	5,622	346	6.5	0.98	1.05
Apartments: exis	8,631	8,276	-355	-4.1	101	104	3	2.5	1.18	1.26
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	52,883	375	0.7	0.96	1.00
Com/Ind: Lo: exi	92,376	91,919	-457	-0.5	2,265	2,257	-8	-0.4	2.45	2.46
Com/Ind Hi: exis	245,650	245,178	-472	-0.2	7,604	7,681	77	1.0	3.10	3.13
Publ U: Elec Gen	2,887	3,083	196	6.8	59	62	3	4.8	2.05	2.01
Publ U: Other	493,112	526,643	33,532	6.8	15,493	16,899	1,407	9.1	3.14	3.21
Ag HGA: Exist	179,149	176,632	-2,517	-1.4	887	983	97	10.9	0.49	0.56
Ag Hmstd Land	359,403	354,567	-4,836	-1.3	825	864	39	4.7	0.23	0.24
Ag Non-Hmstd	2,358,701	2,229,985	-128,716	-5.5	20,367	19,892	-475	-2.3	0.86	0.89
ResHmstd: NewCon	0	28,887	28,887	0.0	0	211	211	0.0	0.00	0.73
All other NewCon	0	50,250	50,250	0.0	0	529	529	0.0	0.00	1.05
Total	14,992,491	14,632,396	-360,095	-2.4	140,803	145,058	4,255	3.0	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	53.22	0.000	0.000
(-) TIF Tax Capacity	266	262	-4	-1.4	City/Town	13.68	14.25	0.000	0.000
(-) FD Contrib Tax Cap	2,526	2,919	392	15.5	School District	16.24	17.72	5.108	8.536
(=) 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	87.75	5.108	8.536

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	673	35	5.5	0.5	0.54
Res Hmstd: Avg Val	191,500	185,600	-3.1	1,259	1,317	58	4.6	0.66	0.71
Res Hmstd: Hi Val	255,200	247,300	-3.1	1,880	1,960	80	4.3	0.74	0.79
Res Hmstd: Ex-Hi Val	382,900	371,100	-3.1	3,123	3,250	127	4.1	0.82	0.88
Apartment	300,000	287,700	-4.1	3,327	3,401	74	2.2	1.11	1.18
Seas Rec: Lo Val	75,000	72,700	-3.1	701	706	4	0.6	0.94	0.97
Seas Rec: Hi Val	200,000	193,800	-3.1	2,036	2,047	11	0.5	1.02	1.06
Comm/Ind: Lo Val	150,000	149,700	-0.2	3,163	3,276	113	3.6	2.11	2.19
Comm/Ind: Med Val	300,000	299,400	-0.2	7,354	7,600	245	3.3	2.45	2.54
Comm/Ind: Hi Val	1,000,000	998,100	-0.2	26,915	27,789	874	3.2	2.69	2.78

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	59,699	-1,940	-3.1	1.23	1.24
Res Non-Hm: exis	1,094,004	1,105,570	11,566	1.1	16,625	16,869	244	1.5	1.52	1.53
Apartments: exis	331,703	331,879	176	0.1	5,919	5,932	13	0.2	1.78	1.79
Low-inc Apts: ex	64,690	64,664	-27	0.0	718	715	-3	-0.4	1.11	1.11
Seasnl Rec: exis	136,317	133,819	-2,497	-1.8	1,780	1,765	-15	-0.9	1.31	1.32
Com/Ind: Lo: exi	233,262	232,014	-1,248	-0.5	6,700	6,686	-14	-0.2	2.87	2.88
Com/Ind Hi: exis	999,770	1,005,135	5,365	0.5	38,007	38,192	185	0.5	3.80	3.80
Publ U: Elec Gen	13,460	14,376	915	6.8	383	405	23	5.9	2.84	2.82
Publ U: Other	176,146	188,120	11,973	6.8	6,501	7,012	510	7.8	3.69	3.73
Ag HGA: Exist	10,135	10,112	-23	-0.2	110	115	5	4.4	1.08	1.13
Ag Hmstd Land	11,515	11,257	-258	-2.2	48	48	-1	-1.4	0.42	0.42
Ag Non-Hmstd	142,221	131,384	-10,837	-7.6	1,634	1,531	-103	-6.3	1.15	1.17
ResHmstd: NewCon	0	17,362	17,362	0.0	0	213	213	0.0	0.00	1.23
All other NewCon	0	33,599	33,599	0.0	0	714	714	0.0	0.00	2.13
Total	8,225,041	8,098,398	-126,643	-1.5	140,063	139,895	-168	-0.1	1.70	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	90,042	89,045	-997	-1.1	County	64.63	64.59	0.000	0.000
(-) TIF Tax Capacity	2,013	2,028	14	0.7	City/Town	31.12	30.16	3.399	3.450
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.63	30.22	7.588	9.246
(=) 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	129.53	10.987	12.696

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	112,900	108,600	-3.8	1,239	1,189	-50	-4.0	1.1	1.09
Res Hmstd: Avg Val	169,300	162,800	-3.8	2,099	2,023	-76	-3.6	1.24	1.24
Res Hmstd: Hi Val	225,700	217,000	-3.9	2,960	2,857	-103	-3.5	1.31	1.32
Res Hmstd: Ex-Hi Val	338,600	325,600	-3.8	4,682	4,528	-154	-3.3	1.38	1.39
Apartment	300,000	300,200	0.1	5,201	5,242	41	0.8	1.73	1.75
Comm/Ind: Lo Val	150,000	150,800	0.5	4,269	4,315	46	1.1	2.85	2.86
Comm/Ind: Med Val	300,000	301,600	0.5	9,907	9,995	88	0.9	3.30	3.31
Comm/Ind: Hi Val	1,000,000	1,005,400	0.5	36,216	36,505	290	0.8	3.62	3.63

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,175,646	3,003,358	-172,288	-5.4	45,943	44,755	-1,188	-2.6	1.45	1.49
Res Non-Hm: exis	564,507	555,604	-8,903	-1.6	10,446	10,582	136	1.3	1.85	1.90
Apartments: exis	201,651	202,699	1,048	0.5	4,374	4,517	143	3.3	2.17	2.23
Low-inc Apts: ex	73,644	73,999	355	0.5	996	1,026	30	3.0	1.35	1.39
Seasn Rec: exis	105,553	103,077	-2,476	-2.3	1,830	1,827	-3	-0.2	1.73	1.77
Com/Ind: Lo: exi	333,103	330,608	-2,495	-0.7	11,199	11,293	94	0.8	3.36	3.42
Com/Ind Hi: exis	674,319	661,320	-12,999	-1.9	29,041	29,040	0	0.0	4.31	4.39
Publ U: Elec Gen	1,254	1,339	85	6.8	41	46	5	11.5	3.26	3.40
Publ U: Other	123,530	131,930	8,400	6.8	5,535	6,028	492	8.9	4.48	4.57
Ag HGA: Exist	57,414	56,355	-1,059	-1.8	799	815	16	2.0	1.39	1.45
Ag Hmstd Land	86,390	80,946	-5,444	-6.3	587	555	-33	-5.5	0.68	0.69
Ag Non-Hmstd	75,687	72,310	-3,377	-4.5	1,198	1,160	-38	-3.2	1.58	1.60
ResHmstd: NewCon	0	9,509	9,509	0.0	0	140	140	0.0	0.00	1.47
All other NewCon	0	19,802	19,802	0.0	0	676	676	0.0	0.00	3.41
Total	5,472,697	5,302,855	-169,843	-3.1	111,989	112,459	470	0.4	2.05	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	58,077	56,407	-1,670	-2.9	County	74.22	75.63	0.080	0.081
(-) TIF Tax Capacity	1,517	1,488	-29	-1.9	City/Town	57.34	56.26	0.299	0.308
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.51	32.34	8.323	12.262
(=) Taxable Tax Capacity	56,560	54,918	-1,641	-2.9	Special District	4.47	4.71	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	166.54	168.94	8.701	12.652

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	87,900	83,100		-5.5	1,052	1,006	-46	-4.3	1.2	1.21
Res Hmstd: Avg Val	131,800	124,600		-5.5	1,887	1,823	-64	-3.4	1.43	1.46
Res Hmstd: Hi Val	175,700	166,200		-5.4	2,722	2,642	-81	-3.0	1.55	1.59
Res Hmstd: Ex-Hi Val	263,500	249,200		-5.4	4,392	4,275	-117	-2.7	1.67	1.72
Apartment	300,000	301,600		0.5	6,506	6,750	244	3.8	2.17	2.24
Comm/Ind: Lo Val	150,000	147,100		-1.9	5,060	5,071	12	0.2	3.37	3.45
Comm/Ind: Med Val	300,000	294,200		-1.9	11,762	11,738	-24	-0.2	3.92	3.99
Comm/Ind: Hi Val	1,000,000	980,700		-1.9	43,041	43,004	-37	-0.1	4.30	4.39

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	4,648,175	4,491,012	-157,163	-3.4	54,414	54,953	539	1.0	1.17	1.22
Res Non-Hm: exis	645,623	639,301	-6,323	-1.0	8,890	9,207	317	3.6	1.38	1.44
Apartments: exis	4,710	4,753	43	0.9	85	88	2	2.6	1.81	1.84
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	20,665	396	2.0	1.18	1.23
Com/Ind: Lo: exi	97,418	95,978	-1,440	-1.5	2,653	2,692	39	1.5	2.72	2.80
Com/Ind Hi: exis	81,295	79,295	-1,999	-2.5	2,859	2,855	-4	-0.1	3.52	3.60
Publ U: Elec Gen	9,248	9,877	629	6.8	266	287	21	7.8	2.87	2.90
Publ U: Other	274,972	293,670	18,698	6.8	9,817	10,744	928	9.4	3.57	3.66
Ag HGA: Exist	903,732	893,513	-10,218	-1.1	9,812	10,200	388	4.0	1.09	1.14
Ag Hmstd Land	1,426,236	1,360,210	-66,027	-4.6	7,113	6,992	-122	-1.7	0.50	0.51
Ag Non-Hmstd	1,320,197	1,260,028	-60,169	-4.6	15,022	14,716	-306	-2.0	1.14	1.17
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	396	396	0.0	0.00	1.36
Total	11,129,966	10,860,897	-269,069	-2.4	131,201	134,021	2,819	2.1	1.18	1.23

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	100,123	97,852	-2,272	-2.3	County	70.84	72.22	0.205	0.210
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	21.49	21.78	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.79	28.56	8.444	11.334
(=) 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	123.81	8.650	11.545

**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	106,400	102,800	-3.4	1,039	1,045	6	0.6	0.98	1.02
Res Hmstd: Avg Val	159,600	154,200	-3.4	1,783	1,798	15	0.9	1.12	1.17
Res Hmstd: Hi Val	212,700	205,500	-3.4	2,525	2,549	25	1.0	1.19	1.24
Res Hmstd: Ex-Hi Val	319,200	308,400	-3.4	4,013	4,057	44	1.1	1.26	1.32
Apartment	300,000	302,700	0.9	4,770	5,034	264	5.5	1.59	1.66
Seas Rec: Lo Val	75,000	73,600	-1.9	969	980	11	1.2	1.29	1.33
Seas Rec: Hi Val	200,000	196,200	-1.9	2,749	2,781	32	1.2	1.37	1.42
Comm/Ind: Lo Val	150,000	146,300	-2.5	4,018	4,037	19	0.5	2.68	2.76
Comm/Ind: Med Val	300,000	292,600	-2.5	9,333	9,331	-2	0.0	3.11	3.19
Comm/Ind: Hi Val	1,000,000	975,400	-2.5	34,133	34,189	56	0.2	3.41	3.51

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	137,313	-6,674	-4.6	1.36	1.32
Res Non-Hm: exis	1,383,627	1,353,414	-30,213	-2.2	23,243	22,224	-1,019	-4.4	1.68	1.64
Apartments: exis	891,827	892,155	328	0.0	16,941	16,542	-399	-2.4	1.90	1.85
Low-inc Apts: ex	187,111	186,803	-308	-0.2	2,233	2,168	-65	-2.9	1.19	1.16
Seasnl Rec: exis	111,509	108,997	-2,512	-2.3	1,826	1,889	63	3.4	1.64	1.73
Com/Ind: Lo: exi	718,094	705,925	-12,170	-1.7	22,037	21,377	-660	-3.0	3.07	3.03
Com/Ind Hi: exis	3,084,846	3,020,266	-64,581	-2.1	122,151	117,753	-4,397	-3.6	3.96	3.90
Publ U: Elec Gen	827,275	883,530	56,255	6.8	20,263	21,216	953	4.7	2.45	2.40
Publ U: Other	546,021	583,151	37,129	6.8	20,584	21,647	1,064	5.2	3.77	3.71
Ag HGA: Exist	79,318	77,359	-1,959	-2.5	1,007	999	-8	-0.8	1.27	1.29
Ag Hmstd Land	163,231	162,202	-1,030	-0.6	955	987	32	3.3	0.58	0.61
Ag Non-Hmstd	188,280	182,767	-5,514	-2.9	2,548	2,478	-70	-2.7	1.35	1.36
ResHmstd: NewCon	0	52,731	52,731	0.0	0	692	692	0.0	0.00	1.31
All other NewCon	0	83,338	83,338	0.0	0	2,416	2,416	0.0	0.00	2.90
Total	18,806,044	18,698,238	-107,805	-0.6	377,775	369,700	-8,075	-2.1	2.01	1.98

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	52.29	0.000	0.000
(-) TIF Tax Capacity	7,229	7,142	-87	-1.2	City/Town	47.96	47.07	1.652	1.661
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	33.34	32.76	16.010	14.415
(=) Taxable Tax Capacity	213,471	213,033	-438	-0.2	Special District	2.32	2.36	0.142	0.143
FD Distrib Tax Cap	0	0	0	0.0	Total	136.48	134.49	17.805	16.219

**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	1,083	-62	-5.5	1.15	1.11
Res Hmstd: Avg Val	148,900	145,800	-2.1	1,972	1,873	-99	-5.0	1.32	1.28
Res Hmstd: Hi Val	198,400	194,300	-2.1	2,796	2,663	-134	-4.8	1.41	1.37
Res Hmstd: Ex-Hi Val	297,700	291,600	-2.0	4,451	4,247	-204	-4.6	1.49	1.46
Apartment	300,000	300,100	0.0	5,652	5,532	-120	-2.1	1.88	1.84
Comm/Ind: Lo Val	150,000	146,900	-2.1	4,520	4,358	-162	-3.6	3.01	2.97
Comm/Ind: Med Val	300,000	293,700	-2.1	10,457	10,055	-402	-3.8	3.49	3.42
Comm/Ind: Hi Val	1,000,000	979,100	-2.1	38,166	36,793	-1,373	-3.6	3.82	3.76

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	73,857	-861	-1.2	1.13	1.12
Res Non-Hm: exis	634,935	645,148	10,213	1.6	8,253	8,293	39	0.5	1.30	1.29
Apartments: exis	4,788	4,766	-21	-0.4	71	70	0	-0.4	1.48	1.48
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	13,031	-301	-2.3	1.14	1.16
Com/Ind: Lo: exi	156,716	154,079	-2,637	-1.7	3,972	3,901	-72	-1.8	2.53	2.53
Com/Ind Hi: exis	238,360	234,676	-3,683	-1.5	7,842	7,720	-122	-1.6	3.29	3.29
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	9,707	600	6.6	3.31	3.30
Ag HGA: Exist	1,063,759	1,035,032	-28,727	-2.7	11,398	10,909	-488	-4.3	1.07	1.05
Ag Hmstd Land	2,930,276	3,048,797	118,521	4.0	14,899	15,464	564	3.8	0.51	0.51
Ag Non-Hmstd	1,024,594	1,048,742	24,148	2.4	10,548	10,724	176	1.7	1.03	1.02
ResHmstd: NewCon	0	30,706	30,706	0.0	0	353	353	0.0	0.00	1.15
All other NewCon	0	30,095	30,095	0.0	0	459	459	0.0	0.00	1.52
Total	14,110,825	14,247,020	136,195	1.0	154,141	154,488	347	0.2	1.09	1.08

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	53.26	0.000	0.000
(-) TIF Tax Capacity	179	177	-2	-1.1	City/Town	19.55	19.47	0.044	0.044
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.07	31.57	15.198	14.205
(=) Taxable Tax Capacity	126,282	127,364	1,082	0.9	Special District	1.28	1.33	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	105.75	105.62	15.243	14.249

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	139,200	138,700	-500	-0.4	1,423	1,401	-22	-1.5	1.02	1.01
Res Hmstd: Avg Val	208,700	208,000	-700	-0.3	2,330	2,298	-32	-1.4	1.12	1.10
Res Hmstd: Hi Val	278,200	277,300	-900	-0.3	3,237	3,194	-43	-1.3	1.16	1.15
Res Hmstd: Ex-Hi Val	417,400	416,000	-1,400	-0.3	5,050	4,987	-63	-1.3	1.21	1.2
Apartment	300,000	298,700	-1,300	-0.4	4,423	4,369	-53	-1.2	1.47	1.46
Seas Rec: Lo Val	75,000	72,500	-2,500	-3.3	860	834	-26	-3.1	1.15	1.15
Seas Rec: Hi Val	200,000	193,200	-6,800	-3.4	2,459	2,386	-73	-3.0	1.23	1.23
Comm/Ind: Lo Val	150,000	147,700	-2,300	-1.5	3,790	3,713	-77	-2.0	2.53	2.51
Comm/Ind: Med Val	300,000	295,400	-4,600	-1.5	8,767	8,575	-192	-2.2	2.92	2.90
Comm/Ind: Hi Val	1,000,000	984,500	-15,500	-1.6	31,993	31,343	-650	-2.0	3.2	3.18

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	60,977	-6,106	-9.1	1.32	1.21
Res Non-Hm: exis	702,144	705,811	3,667	0.5	12,106	11,137	-969	-8.0	1.72	1.58
Apartments: exis	316,665	316,871	205	0.1	6,175	5,673	-502	-8.1	1.95	1.79
Low-inc Apts: ex	93,382	93,509	127	0.1	1,145	1,051	-94	-8.2	1.23	1.12
Seasnl Rec: exis	46,738	47,065	326	0.7	915	890	-25	-2.7	1.96	1.89
Com/Ind: Lo: exi	625,811	616,988	-8,823	-1.4	19,766	18,266	-1,499	-7.6	3.16	2.96
Com/Ind Hi: exis	1,302,352	1,310,896	8,544	0.7	47,221	44,737	-2,485	-5.3	3.63	3.41
Publ U: Elec Gen	3,724	3,977	253	6.8	130	124	-6	-4.7	3.49	3.11
Publ U: Other	109,632	117,087	7,455	6.8	4,773	4,767	-6	-0.1	4.35	4.07
Ag HGA: Exist	20,080	21,004	924	4.6	280	268	-12	-4.2	1.39	1.28
Ag Hmstd Land	123,832	155,913	32,081	25.9	1,112	1,266	154	13.8	0.90	0.81
Ag Non-Hmstd	108,185	130,273	22,088	20.4	1,542	1,676	134	8.7	1.43	1.29
ResHmstd: NewCon	0	21,661	21,661	0.0	0	261	261	0.0	0.00	1.20
All other NewCon	0	62,187	62,187	0.0	0	1,755	1,755	0.0	0.00	2.82
Total	8,523,792	8,642,688	118,896	1.4	162,246	152,846	-9,401	-5.8	1.90	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	88,658	90,332	1,674	1.9	County	44.57	39.48	0.188	0.184
(-) TIF Tax Capacity	2,231	2,306	75	3.3	City/Town	77.13	71.16	0.358	0.355
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.84	16.24	23.348	21.073
(=) Taxable Tax Capacity	86,427	88,026	1,600	1.9	Special District	1.56	1.52	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	140.10	128.40	23.895	21.612

**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	631	-64	-9.2	1.08	0.99
Res Hmstd: Avg Val	96,500	95,900	-0.6	1,183	1,071	-111	-9.4	1.23	1.12
Res Hmstd: Hi Val	128,700	127,900	-0.6	1,751	1,588	-163	-9.3	1.36	1.24
Res Hmstd: Ex-Hi Val	193,100	191,900	-0.6	2,889	2,622	-266	-9.2	1.5	1.37
Apartment	300,000	300,200	0.1	5,971	5,467	-504	-8.4	1.99	1.82
Comm/Ind: Lo Val	150,000	151,000	0.7	4,693	4,432	-261	-5.6	3.13	2.93
Comm/Ind: Med Val	300,000	302,000	0.7	10,830	10,220	-610	-5.6	3.61	3.38
Comm/Ind: Hi Val	1,000,000	1,006,600	0.7	39,472	37,229	-2,243	-5.7	3.95	3.7

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	28,505	-2,188	-7.1	0.93	0.86
Res Non-Hm: exis	449,077	441,913	-7,164	-1.6	4,565	4,101	-464	-10.2	1.02	0.93
Apartments: exis	5,048	5,003	-44	-0.9	57	50	-7	-12.1	1.13	1.00
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	8,285	-333	-3.9	1.02	0.99
Com/Ind: Lo: exi	142,739	144,245	1,506	1.1	3,055	2,905	-150	-4.9	2.14	2.01
Com/Ind Hi: exis	283,188	284,478	1,290	0.5	7,320	6,896	-424	-5.8	2.58	2.42
Publ U: Elec Gen	8,612	9,197	586	6.8	112	105	-7	-6.1	1.30	1.14
Publ U: Other	564,166	602,529	38,363	6.8	14,504	14,359	-145	-1.0	2.57	2.38
Ag HGA: Exist	1,545,093	1,511,695	-33,398	-2.2	12,299	10,807	-1,492	-12.1	0.80	0.71
Ag Hmstd Land	21,588,257	27,545,843	5,957,586	27.6	83,581	92,975	9,394	11.2	0.39	0.34
Ag Non-Hmstd	11,750,257	15,014,572	3,264,315	27.8	70,950	75,904	4,954	7.0	0.60	0.51
ResHmstd: NewCon	0	28,868	28,868	0.0	0	230	230	0.0	0.00	0.80
All other NewCon	0	112,686	112,686	0.0	0	766	766	0.0	0.00	0.68
Total	40,489,646	49,850,052	9,360,406	23.1	235,755	245,887	10,133	4.3	0.58	0.49

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	34.58	0.135	0.137
(-) TIF Tax Capacity	68	71	2	3.6	City/Town	8.95	6.80	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.43	11.38	24.458	22.499
(=) Taxable Tax Capacity	335,648	417,038	81,390	24.2	Special District	1.01	0.90	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	63.47	53.65	24.593	22.636

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	705	-104	-12.8	0.73	0.63
Res Hmstd: Avg Val	167,200	167,300	0.1	1,332	1,157	-174	-13.1	0.8	0.69
Res Hmstd: Hi Val	222,900	223,100	0.1	1,854	1,610	-244	-13.2	0.83	0.72
Res Hmstd: Ex-Hi Val	334,500	334,800	0.1	2,900	2,516	-385	-13.3	0.87	0.75
Apartment	300,000	297,400	-0.9	3,118	2,668	-450	-14.4	1.04	0.9
Comm/Ind: Lo Val	150,000	150,700	0.5	2,979	2,743	-236	-7.9	1.99	1.82
Comm/Ind: Med Val	300,000	301,400	0.5	6,828	6,282	-546	-8.0	2.28	2.08
Comm/Ind: Hi Val	1,000,000	1,004,600	0.5	24,790	22,797	-1,994	-8.0	2.48	2.27

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	63,027	-6,866	-9.8	1.28	1.18
Res Non-Hm: exis	848,229	834,107	-14,122	-1.7	13,468	12,307	-1,162	-8.6	1.59	1.48
Apartments: exis	460,806	484,774	23,967	5.2	7,785	7,551	-233	-3.0	1.69	1.56
Low-inc Apts: ex	81,671	85,198	3,527	4.3	901	863	-38	-4.2	1.10	1.01
Seasnl Rec: exis	61,105	62,721	1,616	2.6	874	865	-8	-0.9	1.43	1.38
Com/Ind: Lo: exi	486,528	486,452	-77	0.0	14,675	13,926	-749	-5.1	3.02	2.86
Com/Ind Hi: exis	1,391,439	1,408,678	17,239	1.2	49,012	47,209	-1,803	-3.7	3.52	3.35
Publ U: Elec Gen	16,607	17,736	1,129	6.8	402	402	0	0.0	2.42	2.27
Publ U: Other	110,329	117,831	7,502	6.8	4,288	4,376	88	2.0	3.89	3.71
Ag HGA: Exist	11,303	11,454	150	1.3	160	153	-7	-4.2	1.42	1.34
Ag Hmstd Land	56,319	73,143	16,824	29.9	498	613	115	23.0	0.88	0.84
Ag Non-Hmstd	94,265	119,945	25,680	27.2	1,232	1,442	210	17.1	1.31	1.20
ResHmstd: NewCon	0	32,081	32,081	0.0	0	365	365	0.0	0.00	1.14
All other NewCon	0	83,031	83,031	0.0	0	1,877	1,877	0.0	0.00	2.26
Total	9,097,123	9,164,300	67,176	0.7	163,187	154,977	-8,211	-5.0	1.79	1.69

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	39.13	0.000	0.000
(-) TIF Tax Capacity	3,055	3,159	104	3.4	City/Town	64.33	61.35	0.339	0.338
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.68	17.98	20.416	18.900
(=) 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	118.85	20.755	19.237

**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	81,600	79,600	-2.5	832	742	-90	-10.8	1.02	0.93
Res Hmstd: Avg Val	122,300	119,400	-2.4	1,485	1,334	-151	-10.2	1.21	1.12
Res Hmstd: Hi Val	163,000	159,100	-2.4	2,137	1,925	-213	-10.0	1.31	1.21
Res Hmstd: Ex-Hi Val	244,600	238,700	-2.4	3,446	3,109	-337	-9.8	1.41	1.30
Apartment	300,000	315,600	5.2	5,427	5,296	-131	-2.4	1.81	1.68
Comm/Ind: Lo Val	150,000	151,900	1.3	4,376	4,212	-164	-3.8	2.92	2.77
Comm/Ind: Med Val	300,000	303,700	1.2	10,107	9,705	-402	-4.0	3.37	3.2
Comm/Ind: Hi Val	1,000,000	1,012,400	1.2	36,851	35,349	-1,502	-4.1	3.69	3.49

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	21,882	-2,203	-9.1	0.91	0.83
Res Non-Hm: exis	376,023	372,013	-4,010	-1.1	3,762	3,398	-364	-9.7	1.00	0.91
Apartments: exis	5,632	5,758	126	2.2	68	66	-2	-3.2	1.21	1.14
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	2,204	-78	-3.4	0.86	0.83
Com/Ind: Lo: exi	81,215	81,893	678	0.8	1,723	1,635	-88	-5.1	2.12	2.00
Com/Ind Hi: exis	191,998	192,674	677	0.4	4,887	4,628	-260	-5.3	2.55	2.40
Publ U: Elec Gen	23,566	25,168	1,602	6.8	317	300	-18	-5.5	1.35	1.19
Publ U: Other	288,334	307,941	19,607	6.8	7,799	7,813	14	0.2	2.70	2.54
Ag HGA: Exist	1,059,902	1,059,051	-851	-0.1	8,946	8,146	-800	-8.9	0.84	0.77
Ag Hmstd Land	10,698,961	13,804,353	3,105,392	29.0	46,825	54,523	7,698	16.4	0.44	0.39
Ag Non-Hmstd	5,382,687	6,954,647	1,571,960	29.2	37,031	41,226	4,196	11.3	0.69	0.59
ResHmstd: NewCon	0	14,892	14,892	0.0	0	120	120	0.0	0.00	0.81
All other NewCon	0	40,955	40,955	0.0	0	376	376	0.0	0.00	0.92
Total	21,034,740	25,759,231	4,724,491	22.5	137,727	146,318	8,592	6.2	0.65	0.57

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	39.79	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	10.10	7.96	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.87	13.54	22.635	21.221
(=) Taxable Tax Capacity	174,212	214,769	40,557	23.3	Special District	0.32	0.28	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	70.77	61.57	22.635	21.221

**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	877	-121	-12.1	0.79	0.70	
Res Hmstd: Avg Val	189,600	187,800	-0.9	1,628	1,430	-199	-12.2	0.86	0.76	
Res Hmstd: Hi Val	252,700	250,300	-0.9	2,258	1,982	-276	-12.2	0.89	0.79	
Res Hmstd: Ex-Hi Val	379,200	375,600	-0.9	3,520	3,088	-431	-12.3	0.93	0.82	
Apartment	300,000	306,700	2.2	3,333	3,011	-322	-9.7	1.11	0.98	
Comm/Ind: Lo Val	150,000	150,500	0.3	3,114	2,896	-217	-7.0	2.08	1.92	
Comm/Ind: Med Val	300,000	301,100	0.4	7,152	6,650	-502	-7.0	2.38	2.21	
Comm/Ind: Hi Val	1,000,000	1,003,500	0.4	25,999	24,159	-1,840	-7.1	2.6	2.41	

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	90,294	-3,027	-3.2	1.26	1.20
Res Non-Hm: exis	1,216,076	1,180,395	-35,681	-2.9	17,873	16,596	-1,278	-7.1	1.47	1.41
Apartments: exis	433,094	454,871	21,777	5.0	7,631	7,679	48	0.6	1.76	1.69
Low-inc Apts: ex	95,009	99,638	4,628	4.9	1,035	1,037	2	0.2	1.09	1.04
Seasnl Rec: exis	11,031	11,031	0	0.0	192	184	-8	-4.2	1.74	1.67
Com/Ind: Lo: exi	333,392	332,590	-802	-0.2	9,557	9,227	-330	-3.4	2.87	2.77
Com/Ind Hi: exis	1,894,418	2,020,212	125,794	6.6	71,387	73,923	2,536	3.6	3.77	3.66
Publ U: Elec Gen	3,274	3,496	223	6.8	70	71	2	2.2	2.13	2.04
Publ U: Other	80,338	85,801	5,463	6.8	2,910	3,008	98	3.4	3.62	3.51
Ag HGA: Exist	344,490	344,502	13	0.0	3,733	3,543	-190	-5.1	1.08	1.03
Ag Hmstd Land	912,872	1,098,186	185,314	20.3	5,042	5,910	868	17.2	0.55	0.54
Ag Non-Hmstd	412,903	480,831	67,928	16.5	4,379	4,836	456	10.4	1.06	1.01
ResHmstd: NewCon	0	52,765	52,765	0.0	0	645	645	0.0	0.00	1.22
All other NewCon	0	107,978	107,978	0.0	0	2,143	2,143	0.0	0.00	1.98
Total	13,162,119	13,771,809	609,690	4.6	217,130	219,094	1,965	0.9	1.65	1.59

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	142,528	149,677	7,149	5.0	County	58.54	55.99	0.000	0.000
(-) TIF Tax Capacity	2,595	2,778	184	7.1	City/Town	43.65	41.31	0.125	0.121
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.51	23.31	12.563	11.307
(=) 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	120.62	12.688	11.428

**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	1,364	-48	-3.4	1.12	1.08
Res Hmstd: Avg Val	188,200	190,100	1,900	1.0	2,349	2,267	-82	-3.5	1.25	1.19
Res Hmstd: Hi Val	250,900	253,400	2,500	1.0	3,288	3,172	-116	-3.5	1.31	1.25
Res Hmstd: Ex-Hi Val	376,500	380,300	3,800	1.0	5,168	4,985	-182	-3.5	1.37	1.31
Apartment	300,000	315,100	15,100	5.0	5,094	5,111	17	0.3	1.7	1.62
Comm/Ind: Lo Val	150,000	160,000	10,000	6.7	4,200	4,423	223	5.3	2.80	2.76
Comm/Ind: Med Val	300,000	319,900	19,900	6.6	9,737	10,141	404	4.1	3.25	3.17
Comm/Ind: Hi Val	1,000,000	1,066,400	66,400	6.6	35,577	36,834	1,257	3.5	3.56	3.45

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	110,166	-7,178	-6.1	1.29	1.23
Res Non-Hm: exis	1,311,184	1,295,037	-16,147	-1.2	21,200	19,956	-1,245	-5.9	1.62	1.54
Apartments: exis	515,214	531,226	16,011	3.1	9,309	9,173	-137	-1.5	1.81	1.73
Low-inc Apts: ex	135,440	139,921	4,481	3.3	1,576	1,553	-22	-1.4	1.16	1.11
Seasnl Rec: exis	102,097	98,321	-3,776	-3.7	1,670	1,570	-100	-6.0	1.64	1.60
Com/Ind: Lo: exi	774,049	766,508	-7,541	-1.0	23,161	22,089	-1,072	-4.6	2.99	2.88
Com/Ind Hi: exis	1,715,246	1,709,996	-5,250	-0.3	63,137	60,929	-2,208	-3.5	3.68	3.56
Publ U: Elec Gen	411,701	439,697	27,996	6.8	10,898	11,211	313	2.9	2.65	2.55
Publ U: Other	304,865	325,596	20,731	6.8	11,695	12,108	414	3.5	3.84	3.72
Ag HGA: Exist	34,543	35,361	819	2.4	425	414	-10	-2.4	1.23	1.17
Ag Hmstd Land	129,783	150,017	20,234	15.6	868	959	91	10.4	0.67	0.64
Ag Non-Hmstd	118,053	131,981	13,928	11.8	1,475	1,570	95	6.5	1.25	1.19
ResHmstd: NewCon	0	32,271	32,271	0.0	0	407	407	0.0	0.00	1.26
All other NewCon	0	54,635	54,635	0.0	0	1,319	1,319	0.0	0.00	2.41
Total	14,621,272	14,678,814	57,542	0.4	262,758	253,425	-9,333	-3.6	1.80	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	157,624	158,748	1,124	0.7	County	46.67	43.49	0.000	0.000
(-) TIF Tax Capacity	2,643	2,672	29	1.1	City/Town	59.51	56.53	0.193	0.191
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.21	22.49	21.096	19.851
(=) Taxable Tax Capacity	154,981	156,075	1,095	0.7	Special District	2.04	2.01	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	130.43	124.52	21.289	20.042

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	881	-61	-6.4	1.08	1.02	
Res Hmstd: Avg Val	130,900	129,400	-1.1	1,654	1,552	-102	-6.2	1.26	1.2	
Res Hmstd: Hi Val	174,500	172,600	-1.1	2,367	2,225	-142	-6.0	1.36	1.29	
Res Hmstd: Ex-Hi Val	261,800	258,900	-1.1	3,794	3,569	-225	-5.9	1.45	1.38	
Apartment	300,000	309,300	3.1	5,530	5,434	-96	-1.7	1.84	1.76	
Comm/Ind: Lo Val	150,000	149,500	-0.3	4,436	4,268	-168	-3.8	2.96	2.85	
Comm/Ind: Med Val	300,000	299,100	-0.3	10,244	9,859	-386	-3.8	3.41	3.3	
Comm/Ind: Hi Val	1,000,000	996,900	-0.3	37,349	35,955	-1,394	-3.7	3.73	3.61	

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	41,111	-1,525	-3.6	0.98	0.93
Res Non-Hm: exis	667,860	674,599	6,739	1.0	7,152	6,852	-300	-4.2	1.07	1.02
Apartments: exis	4,726	4,814	88	1.9	60	58	-3	-4.5	1.28	1.20
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	2,185	-55	-2.4	0.97	0.94
Com/Ind: Lo: exi	111,598	112,534	936	0.8	2,542	2,465	-77	-3.0	2.28	2.19
Com/Ind Hi: exis	131,691	134,112	2,421	1.8	3,843	3,772	-71	-1.8	2.92	2.81
Publ U: Elec Gen	29	30	2	6.8	1	1	0	-1.8	2.38	2.19
Publ U: Other	361,760	386,359	24,600	6.8	10,661	10,903	242	2.3	2.95	2.82
Ag HGA: Exist	1,689,936	1,670,073	-19,863	-1.2	15,487	14,409	-1,078	-7.0	0.92	0.86
Ag Hmstd Land	10,211,730	12,192,968	1,981,238	19.4	49,161	56,040	6,879	14.0	0.48	0.46
Ag Non-Hmstd	4,300,835	5,104,865	804,030	18.7	35,138	38,568	3,430	9.8	0.82	0.76
ResHmstd: NewCon	0	23,173	23,173	0.0	0	211	211	0.0	0.00	0.91
All other NewCon	0	53,994	53,994	0.0	0	525	525	0.0	0.00	0.97
Total	22,072,509	24,998,749	2,926,240	13.3	168,919	177,099	8,179	4.8	0.77	0.71

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	44.99	0.000	0.000
(-) TIF Tax Capacity	7	7	1	12.3	City/Town	13.81	11.91	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.96	20.68	20.293	19.319
(=) Taxable Tax Capacity	179,972	203,631	23,659	13.1	Special District	0.57	0.54	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	83.75	78.11	20.293	19.319

**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	130,600	132,000	1.1	1,145	1,088	-57	-5.0	0.88	0.82	
Res Hmstd: Avg Val	195,800	197,900	1.1	1,873	1,776	-96	-5.1	0.96	0.9	
Res Hmstd: Hi Val	261,000	263,900	1.1	2,600	2,466	-134	-5.2	1	0.93	
Res Hmstd: Ex-Hi Val	391,700	396,000	1.1	4,059	3,846	-213	-5.2	1.04	0.97	
Apartment	300,000	305,600	1.9	3,749	3,574	-175	-4.7	1.25	1.17	
Comm/Ind: Lo Val	150,000	152,800	1.9	3,371	3,306	-65	-1.9	2.25	2.16	
Comm/Ind: Med Val	300,000	305,500	1.8	7,764	7,589	-175	-2.3	2.59	2.48	
Comm/Ind: Hi Val	1,000,000	1,018,400	1.8	28,264	27,583	-681	-2.4	2.83	2.71	

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	210,472	-16,720	-7.4	1.35	1.23
Res Non-Hm: exis	1,973,304	2,010,515	37,211	1.9	31,395	29,028	-2,367	-7.5	1.59	1.44
Apartments: exis	725,170	725,252	82	0.0	14,087	12,828	-1,258	-8.9	1.94	1.77
Low-inc Apts: ex	142,794	142,712	-82	-0.1	1,702	1,542	-160	-9.4	1.19	1.08
Seasnl Rec: exis	65,030	65,548	518	0.8	1,128	1,052	-77	-6.8	1.73	1.60
Com/Ind: Lo: exi	477,371	472,823	-4,548	-1.0	14,921	14,305	-616	-4.1	3.13	3.03
Com/Ind Hi: exis	3,123,049	3,092,165	-30,884	-1.0	127,862	122,909	-4,953	-3.9	4.09	3.97
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	11,617	426	3.8	4.03	3.92
Ag HGA: Exist	93,252	93,253	2	0.0	1,160	1,069	-91	-7.8	1.24	1.15
Ag Hmstd Land	111,243	131,254	20,012	18.0	565	622	56	9.9	0.51	0.47
Ag Non-Hmstd	109,010	123,835	14,825	13.6	1,341	1,409	68	5.1	1.23	1.14
ResHmstd: NewCon	0	119,098	119,098	0.0	0	1,448	1,448	0.0	0.00	1.22
All other NewCon	0	85,353	85,353	0.0	0	2,054	2,054	0.0	0.00	2.41
Total	23,893,113	24,489,188	596,075	2.5	432,544	410,355	-22,189	-5.1	1.81	1.68

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	39.85	0.000	0.000
(-) TIF Tax Capacity	8,375	8,387	12	0.1	City/Town	45.05	41.50	0.408	0.399
(-) FD Contrib Tax Cap	30,064	27,052	-3,012	-10.0	School District	32.09	30.67	23.211	18.773
(=) Taxable Tax Capacity	218,821	228,276	9,455	4.3	Special District	6.35	6.35	0.000	0.000
FD Distrib Tax Cap	50,429	49,084	-1,345	-2.7	Total	128.05	118.37	23.619	19.172

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	118,200	120,600	2,400	2.0	1,452	1,346	-106	-7.3	1.23	1.12
Res Hmstd: Avg Val	177,300	180,800	3,500	2.0	2,417	2,239	-178	-7.4	1.36	1.24
Res Hmstd: Hi Val	236,300	241,000	4,700	2.0	3,379	3,131	-249	-7.4	1.43	1.3
Res Hmstd: Ex-Hi Val	354,600	361,700	7,100	2.0	5,310	4,919	-391	-7.4	1.5	1.36
Apartment	300,000	300,000	0	0.0	5,511	5,014	-497	-9.0	1.84	1.67
Comm/Ind: Lo Val	150,000	148,500	-1,500	-1.0	4,417	4,090	-328	-7.4	2.94	2.75
Comm/Ind: Med Val	300,000	297,000	-3,000	-1.0	10,189	9,435	-754	-7.4	3.4	3.18
Comm/Ind: Hi Val	1,000,000	990,100	-9,900	-1.0	37,125	34,444	-2,681	-7.2	3.71	3.48

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	198,281	-6,522	-3.2	1.23	1.15
Res Non-Hm: exis	2,024,565	2,084,590	60,025	3.0	27,079	26,257	-822	-3.0	1.34	1.26
Apartments: exis	584,751	602,193	17,442	3.0	9,836	9,511	-324	-3.3	1.68	1.58
Low-inc Apts: ex	134,710	138,851	4,142	3.1	1,368	1,335	-32	-2.3	1.02	0.96
Seasnl Rec: exis	146,540	145,566	-974	-0.7	1,826	1,741	-85	-4.7	1.25	1.20
Com/Ind: Lo: exi	299,582	299,347	-236	-0.1	8,729	8,650	-79	-0.9	2.91	2.89
Com/Ind Hi: exis	2,596,119	2,596,355	236	0.0	99,828	99,174	-654	-0.7	3.85	3.82
Publ U: Elec Gen	174,836	186,725	11,889	6.8	4,773	5,140	366	7.7	2.73	2.75
Publ U: Other	271,245	289,690	18,445	6.8	10,379	10,988	608	5.9	3.83	3.79
Ag HGA: Exist	133,724	132,382	-1,342	-1.0	1,418	1,320	-98	-6.9	1.06	1.00
Ag Hmstd Land	218,165	262,855	44,691	20.5	876	1,028	152	17.4	0.40	0.39
Ag Non-Hmstd	381,501	430,177	48,675	12.8	3,792	4,039	247	6.5	0.99	0.94
ResHmstd: NewCon	0	149,456	149,456	0.0	0	1,761	1,761	0.0	0.00	1.18
All other NewCon	0	85,029	85,029	0.0	0	1,557	1,557	0.0	0.00	1.83
Total	23,644,008	24,581,899	937,891	4.0	374,707	370,782	-3,926	-1.0	1.58	1.51

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	31.79	0.191	0.185
(-) TIF Tax Capacity	5,291	5,284	-7	-0.1	City/Town	38.59	36.73	1.016	0.980
(-) FD Contrib Tax Cap	24,707	24,742	36	0.1	School District	31.10	29.53	19.169	16.475
(=) Taxable Tax Capacity	228,631	239,072	10,442	4.6	Special District	6.41	6.42	0.000	0.000
FD Distrib Tax Cap	27,586	26,850	-736	-2.7	Total	109.93	104.46	20.376	17.640

**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	155,700	160,400	3.0	1,774	1,720	-53	-3.0	1.14	1.07	
Res Hmstd: Avg Val	233,500	240,500	3.0	2,864	2,774	-91	-3.2	1.23	1.15	
Res Hmstd: Hi Val	311,200	320,500	3.0	3,954	3,826	-128	-3.2	1.27	1.19	
Res Hmstd: Ex-Hi Val	466,900	480,900	3.0	6,084	5,872	-212	-3.5	1.30	1.22	
Apartment	300,000	308,900	3.0	4,734	4,578	-155	-3.3	1.58	1.48	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,961	3,795	-166	-4.2	2.64	2.53	
Comm/Ind: Med Val	300,000	300,000	0.0	9,141	8,767	-374	-4.1	3.05	2.92	
Comm/Ind: Hi Val	1,000,000	1,000,100	0.0	33,313	31,974	-1,339	-4.0	3.33	3.2	

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	290,341	-10,354	-3.4	1.28	1.21
Res Non-Hm: exis	2,441,650	2,488,164	46,514	1.9	35,378	34,018	-1,360	-3.8	1.45	1.37
Apartments: exis	1,665,920	1,699,586	33,666	2.0	27,947	27,166	-781	-2.8	1.68	1.60
Low-inc Apts: ex	130,541	132,805	2,263	1.7	1,416	1,362	-55	-3.9	1.09	1.03
Seasnl Rec: exis	42,784	42,865	81	0.2	715	680	-35	-4.9	1.67	1.59
Com/Ind: Lo: exi	520,927	517,978	-2,949	-0.6	15,517	15,317	-201	-1.3	2.98	2.96
Com/Ind Hi: exis	5,348,941	5,340,651	-8,290	-0.2	206,071	204,899	-1,171	-0.6	3.85	3.84
Publ U: Elec Gen	95,529	102,025	6,496	6.8	2,702	2,868	167	6.2	2.83	2.81
Publ U: Other	568,719	607,392	38,673	6.8	21,969	23,320	1,351	6.1	3.86	3.84
Ag HGA: Exist	175,943	175,949	6	0.0	1,889	1,792	-97	-5.1	1.07	1.02
Ag Hmstd Land	763,933	939,765	175,833	23.0	4,095	4,976	881	21.5	0.54	0.53
Ag Non-Hmstd	354,033	419,564	65,532	18.5	3,604	4,037	433	12.0	1.02	0.96
ResHmstd: NewCon	0	129,279	129,279	0.0	0	1,581	1,581	0.0	0.00	1.22
All other NewCon	0	168,995	168,995	0.0	0	3,766	3,766	0.0	0.00	2.23
Total	35,622,955	36,749,159	1,126,204	3.2	621,997	616,122	-5,875	-0.9	1.75	1.68

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	31.66	0.000	0.000
(-) TIF Tax Capacity	11,144	11,267	123	1.1	City/Town	45.25	42.92	0.781	0.762
(-) FD Contrib Tax Cap	49,201	48,715	-487	-1.0	School District	29.78	29.32	22.530	19.489
(=) Taxable Tax Capacity	339,988	352,722	12,734	3.7	Special District	5.48	5.38	0.000	0.000
FD Distrib Tax Cap	51,193	49,827	-1,366	-2.7	Total	113.80	109.28	23.311	20.251

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	138,500	141,300	2.0	1,617	1,562	-55	-3.4	1.17	1.11
Res Hmstd: Avg Val	207,600	211,800	2.0	2,635	2,545	-90	-3.4	1.27	1.20
Res Hmstd: Hi Val	276,700	282,200	2.0	3,653	3,526	-128	-3.5	1.32	1.25
Res Hmstd: Ex-Hi Val	415,200	423,500	2.0	5,693	5,486	-207	-3.6	1.37	1.3
Apartment	300,000	306,100	2.0	4,967	4,801	-166	-3.3	1.66	1.57
Comm/Ind: Lo Val	150,000	149,800	-0.1	4,092	3,937	-155	-3.8	2.73	2.63
Comm/Ind: Med Val	300,000	299,500	-0.2	9,432	9,081	-351	-3.7	3.14	3.03
Comm/Ind: Hi Val	1,000,000	998,500	-0.2	34,350	33,107	-1,243	-3.6	3.44	3.32

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	203,117	-7,077	-3.4	1.37	1.30
Res Non-Hm: exis	2,107,986	2,145,477	37,492	1.8	31,938	30,772	-1,167	-3.7	1.52	1.43
Apartments: exis	391,421	400,953	9,532	2.4	7,135	6,905	-230	-3.2	1.82	1.72
Low-inc Apts: ex	95,687	97,567	1,881	2.0	1,101	1,069	-32	-3.0	1.15	1.10
Seasnl Rec: exis	73,426	71,459	-1,967	-2.7	1,065	990	-75	-7.0	1.45	1.39
Com/Ind: Lo: exi	375,966	382,044	6,078	1.6	11,531	11,591	59	0.5	3.07	3.03
Com/Ind Hi: exis	2,285,621	2,314,720	29,099	1.3	91,668	91,898	230	0.3	4.01	3.97
Publ U: Elec Gen	19,505	20,832	1,326	6.8	546	580	34	6.2	2.80	2.78
Publ U: Other	234,344	250,279	15,935	6.8	9,064	9,623	559	6.2	3.87	3.84
Ag HGA: Exist	340,769	342,434	1,665	0.5	3,621	3,450	-172	-4.7	1.06	1.01
Ag Hmstd Land	1,085,898	1,324,520	238,622	22.0	5,456	6,505	1,049	19.2	0.50	0.49
Ag Non-Hmstd	482,563	563,103	80,541	16.7	5,202	5,768	566	10.9	1.08	1.02
ResHmstd: NewCon	0	175,390	175,390	0.0	0	2,319	2,319	0.0	0.00	1.32
All other NewCon	0	173,992	173,992	0.0	0	3,925	3,925	0.0	0.00	2.26
Total	22,845,486	23,899,703	1,054,218	4.6	378,522	378,510	-12	0.0	1.66	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	243,830	255,049	11,219	4.6	County	42.89	40.37	0.000	0.000
(-) TIF Tax Capacity	6,217	6,596	378	6.1	City/Town	36.39	34.05	1.000	0.967
(-) FD Contrib Tax Cap	21,222	21,114	-108	-0.5	School District	36.95	35.83	20.138	18.338
(=) Taxable Tax Capacity	216,390	227,339	10,949	5.1	Special District	5.90	5.85	0.000	0.000
FD Distrib Tax Cap	24,384	23,733	-651	-2.7	Total	122.12	116.09	21.137	19.305

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	2,011	-72	-3.5	1.27	1.20
Res Hmstd: Avg Val	246,600	251,200		1.9	3,349	3,231	-118	-3.5	1.36	1.29
Res Hmstd: Hi Val	328,700	334,800		1.9	4,615	4,451	-165	-3.6	1.40	1.33
Res Hmstd: Ex-Hi Val	493,100	502,200		1.8	7,064	6,806	-258	-3.7	1.43	1.36
Apartment	300,000	307,300		2.4	5,214	5,053	-161	-3.1	1.74	1.64
Comm/Ind: Lo Val	150,000	151,900		1.3	4,247	4,150	-97	-2.3	2.83	2.73
Comm/Ind: Med Val	300,000	303,800		1.3	9,804	9,563	-240	-2.4	3.27	3.15
Comm/Ind: Hi Val	1,000,000	1,012,700		1.3	35,735	34,829	-906	-2.5	3.57	3.44

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	218,453	-8,171	-3.6	1.53	1.49
Res Non-Hm: exis	1,493,609	1,471,022	-22,586	-1.5	26,382	25,450	-933	-3.5	1.77	1.73
Apartments: exis	958,599	970,937	12,339	1.3	20,692	20,573	-119	-0.6	2.16	2.12
Low-inc Apts: ex	123,608	125,867	2,259	1.8	1,630	1,626	-4	-0.2	1.32	1.29
Seasnl Rec: exis	13,613	13,497	-116	-0.9	311	306	-5	-1.7	2.28	2.27
Com/Ind: Lo: exi	340,751	336,178	-4,573	-1.3	11,214	11,114	-101	-0.9	3.29	3.31
Com/Ind Hi: exis	3,813,412	3,760,121	-53,291	-1.4	163,066	161,592	-1,474	-0.9	4.28	4.30
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	11,641	822	7.6	4.24	4.28
Ag HGA: Exist	57,114	52,651	-4,463	-7.8	856	796	-60	-7.1	1.50	1.51
Ag Hmstd Land	120,553	118,923	-1,629	-1.4	768	779	10	1.3	0.64	0.65
Ag Non-Hmstd	216,567	217,298	732	0.3	3,101	3,112	12	0.4	1.43	1.43
ResHmstd: NewCon	0	126,254	126,254	0.0	0	1,864	1,864	0.0	0.00	1.48
All other NewCon	0	88,236	88,236	0.0	0	3,508	3,508	0.0	0.00	3.98
Total	22,234,431	22,237,667	3,236	0.0	465,463	460,813	-4,650	-1.0	2.09	2.07

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	48.84	0.000	0.000
(-) TIF Tax Capacity	6,320	6,475	155	2.5	City/Town	51.56	50.39	0.422	0.422
(-) FD Contrib Tax Cap	32,731	31,850	-881	-2.7	School District	31.44	31.52	25.644	23.043
(=) Taxable Tax Capacity	211,819	212,919	1,100	0.5	Special District	10.71	11.03	0.000	0.000
FD Distrib Tax Cap	43,649	42,484	-1,165	-2.7	Total	143.06	141.78	26.066	23.465

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	1,667	-68	-3.9	1.39	1.35
Res Hmstd: Avg Val	186,900	184,900	-1.1	2,869	2,763	-106	-3.7	1.53	1.49
Res Hmstd: Hi Val	249,100	246,500	-1.0	4,001	3,860	-141	-3.5	1.61	1.57
Res Hmstd: Ex-Hi Val	373,700	369,700	-1.1	6,269	6,053	-216	-3.4	1.68	1.64
Apartment	300,000	303,900	1.3	6,147	6,099	-48	-0.8	2.05	2.01
Comm/Ind: Lo Val	150,000	147,900	-1.4	4,792	4,656	-136	-2.8	3.19	3.15
Comm/Ind: Med Val	300,000	295,800	-1.4	11,050	10,728	-322	-2.9	3.68	3.63
Comm/Ind: Hi Val	1,000,000	986,000	-1.4	40,258	39,159	-1,099	-2.7	4.03	3.97

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	267,321	-380	-0.1	1.45	1.47
Res Non-Hm: exis	2,133,024	2,106,789	-26,236	-1.2	33,616	33,593	-23	-0.1	1.58	1.59
Apartments: exis	2,079,858	2,160,758	80,900	3.9	39,371	41,573	2,202	5.6	1.89	1.92
Low-inc Apts: ex	164,467	169,759	5,292	3.2	1,923	2,016	93	4.8	1.17	1.19
Seasnl Rec: exis	4,685	4,461	-224	-4.8	86	84	-2	-2.0	1.84	1.89
Com/Ind: Lo: exi	389,580	388,276	-1,304	-0.3	12,170	12,417	246	2.0	3.12	3.20
Com/Ind Hi: exis	7,546,103	7,587,838	41,735	0.6	306,980	316,022	9,042	2.9	4.07	4.16
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	8,823	756	9.4	4.08	4.18
Ag HGA: Exist	155	150	-5	-3.4	2	2	0	-2.0	1.34	1.35
Ag Hmstd Land	60	66	6	10.0	0	0	0	14.5	0.37	0.38
Ag Non-Hmstd	247	272	25	10.0	3	4	0	12.5	1.34	1.37
ResHmstd: NewCon	0	117,811	117,811	0.0	0	1,704	1,704	0.0	0.00	1.45
All other NewCon	0	169,040	169,040	0.0	0	5,100	5,100	0.0	0.00	3.02
Total	30,963,799	31,105,738	141,939	0.5	669,920	688,659	18,739	2.8	2.16	2.21

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	48.84	0.000	0.000
(-) TIF Tax Capacity	28,247	28,814	566	2.0	City/Town	43.15	43.32	0.199	0.198
(-) FD Contrib Tax Cap	55,896	57,486	1,590	2.8	School District	27.46	28.68	19.750	20.633
(=) Taxable Tax Capacity	301,965	302,949	984	0.3	Special District	12.33	12.71	0.000	0.000
FD Distrib Tax Cap	25,719	25,033	-686	-2.7	Total	132.28	133.55	19.949	20.831

**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	2,248	-5	-0.2	1.35	1.36
Res Hmstd: Avg Val	250,800	247,300	-1.4	3,624	3,618	-6	-0.2	1.44	1.46
Res Hmstd: Hi Val	334,300	329,600	-1.4	4,995	4,987	-7	-0.1	1.49	1.51
Res Hmstd: Ex-Hi Val	501,600	494,600	-1.4	7,641	7,636	-5	-0.1	1.52	1.54
Apartment	300,000	311,700	3.9	5,559	5,853	294	5.3	1.85	1.88
Comm/Ind: Lo Val	150,000	150,800	0.5	4,458	4,529	71	1.6	2.97	3.00
Comm/Ind: Med Val	300,000	301,700	0.6	10,301	10,457	156	1.5	3.43	3.47
Comm/Ind: Hi Val	1,000,000	1,005,500	0.6	37,572	38,106	533	1.4	3.76	3.79

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	345,174	3,598	1.1	1.38	1.40
Res Non-Hm: exis	3,895,531	3,854,516	-41,015	-1.1	56,947	57,375	428	0.8	1.46	1.49
Apartments: exis	1,652,190	1,752,702	100,512	6.1	28,688	30,698	2,010	7.0	1.74	1.75
Low-inc Apts: ex	115,160	122,499	7,339	6.4	1,234	1,330	96	7.7	1.07	1.09
Seasnl Rec: exis	137,034	102,533	-34,501	-25.2	2,048	1,560	-488	-23.8	1.49	1.52
Com/Ind: Lo: exi	362,623	364,938	2,315	0.6	10,840	11,153	313	2.9	2.99	3.06
Com/Ind Hi: exis	5,985,342	6,025,796	40,454	0.7	234,700	241,330	6,630	2.8	3.92	4.00
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	10,610	889	9.1	3.90	3.98
Ag HGA: Exist	57,091	52,989	-4,102	-7.2	746	705	-41	-5.5	1.31	1.33
Ag Hmstd Land	77,804	78,395	592	0.8	392	395	3	0.9	0.50	0.50
Ag Non-Hmstd	200,432	197,790	-2,641	-1.3	2,237	2,229	-8	-0.4	1.12	1.13
ResHmstd: NewCon	0	244,979	244,979	0.0	0	3,405	3,405	0.0	0.00	1.39
All other NewCon	0	162,512	162,512	0.0	0	5,293	5,293	0.0	0.00	3.26
Total	37,459,367	37,821,216	361,849	1.0	689,129	711,258	22,129	3.2	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	48.84	0.000	0.000
(-) TIF Tax Capacity	7,241	7,434	193	2.7	City/Town	31.41	31.23	0.820	0.812
(-) FD Contrib Tax Cap	48,889	49,577	689	1.4	School District	26.24	27.81	19.385	20.258
(=) Taxable Tax Capacity	389,769	394,439	4,670	1.2	Special District	11.50	11.85	0.000	0.000
FD Distrib Tax Cap	18,549	18,054	-495	-2.7	Total	118.50	119.73	20.205	21.070

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	2,963	27	0.9	1.3	1.32
Res Hmstd: Avg Val	339,000	337,200	-0.5	4,622	4,665	43	0.9	1.36	1.38
Res Hmstd: Hi Val	451,900	449,500	-0.5	6,268	6,329	61	1.0	1.39	1.41
Res Hmstd: Ex-Hi Val	678,000	674,400	-0.5	9,932	10,017	86	0.9	1.46	1.49
Apartment	300,000	318,300	6.1	5,050	5,434	384	7.6	1.68	1.71
Comm/Ind: Lo Val	150,000	151,000	0.7	4,151	4,227	75	1.8	2.77	2.8
Comm/Ind: Med Val	300,000	302,000	0.7	9,586	9,745	159	1.7	3.2	3.23
Comm/Ind: Hi Val	1,000,000	1,006,800	0.7	34,945	35,500	555	1.6	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	187,399	-5,705	-3.0	1.49	1.45
Res Non-Hm: exis	1,440,967	1,546,614	105,647	7.3	24,243	25,371	1,128	4.7	1.68	1.64
Apartments: exis	1,252,285	1,283,592	31,307	2.5	25,130	25,115	-15	-0.1	2.01	1.96
Low-inc Apts: ex	254,485	260,847	6,362	2.5	3,211	3,200	-11	-0.3	1.26	1.23
Seasnl Rec: exis	14,930	14,940	10	0.1	276	273	-3	-0.9	1.85	1.83
Com/Ind: Lo: exi	340,458	339,181	-1,277	-0.4	10,896	10,852	-43	-0.4	3.20	3.20
Com/Ind Hi: exis	4,356,994	4,361,645	4,651	0.1	183,068	183,694	626	0.3	4.20	4.21
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	11,077	731	7.1	4.19	4.20
Ag HGA: Exist	959	853	-105	-11.0	15	13	-2	-12.5	1.55	1.52
Ag Hmstd Land	872	893	21	2.4	5	5	0	0.8	0.54	0.53
Ag Non-Hmstd	20,877	21,378	501	2.4	261	264	3	1.2	1.25	1.24
ResHmstd: NewCon	0	51,855	51,855	0.0	0	752	752	0.0	0.00	1.45
All other NewCon	0	103,513	103,513	0.0	0	2,421	2,421	0.0	0.00	2.34
Total	20,912,493	21,179,910	267,416	1.3	450,555	450,437	-118	0.0	2.15	2.13

Tax Base

Tax Rates

						Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	248,809	252,167	3,358	1.3	County	65.24	64.47	0.000	0.000
(-) TIF Tax Capacity	15,248	15,340	92	0.6	City/Town	35.32	34.37	1.044	1.031
(-) FD Contrib Tax Cap	34,606	33,409	-1,197	-3.5	School District	26.48	26.01	22.968	21.134
(=) Taxable Tax Capacity	198,955	203,418	4,463	2.2	Special District	<u>10.82</u>	<u>10.76</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	28,682	27,917	-765	-2.7	Total	137.86	135.62	24.011	22.164

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	1,800	-59	-3.1	1.37	1.33	
Res Hmstd: Avg Val	204,000	203,200	-0.4	3,042	2,949	-93	-3.0	1.49	1.45	
Res Hmstd: Hi Val	272,000	270,900	-0.4	4,227	4,100	-127	-3.0	1.55	1.51	
Res Hmstd: Ex-Hi Val	408,100	406,500	-0.4	6,599	6,405	-194	-2.9	1.62	1.58	
Apartment	300,000	307,500	2.5	5,890	5,894	4	0.1	1.96	1.92	
Comm/Ind: Lo Val	150,000	150,200	0.1	4,644	4,572	-72	-1.5	3.1	3.04	
Comm/Ind: Med Val	300,000	300,300	0.1	10,716	10,551	-165	-1.5	3.57	3.51	
Comm/Ind: Hi Val	1,000,000	1,001,100	0.1	39,052	38,465	-587	-1.5	3.91	3.84	

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	276,485	-449	-0.2	1.68	1.66
Res Non-Hm: exis	4,972,180	5,001,774	29,594	0.6	95,251	94,896	-355	-0.4	1.92	1.90
Apartments: exis	2,935,425	3,008,810	73,386	2.5	64,224	65,171	947	1.5	2.19	2.17
Low-inc Apts: ex	398,236	408,192	9,956	2.5	5,358	5,441	83	1.6	1.35	1.33
Seasnl Rec: exis	21,153	21,153	0	0.0	490	485	-5	-1.0	2.32	2.29
Com/Ind: Lo: exi	634,721	631,198	-3,524	-0.6	21,267	21,308	41	0.2	3.35	3.38
Com/Ind Hi: exis	6,710,844	6,888,345	177,501	2.6	294,942	304,936	9,994	3.4	4.39	4.43
Publ U: Elec Gen	32,132	34,317	2,185	6.8	1,075	1,159	85	7.9	3.34	3.38
Publ U: Other	336,563	359,449	22,886	6.8	14,792	15,912	1,120	7.6	4.39	4.43
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	-1.4	1.58	1.55
ResHmstd: NewCon	0	92,404	92,404	0.0	0	1,538	1,538	0.0	0.00	1.66
All other NewCon	0	236,120	236,120	0.0	0	5,873	5,873	0.0	0.00	2.49
Total	32,564,769	33,304,273	739,504	2.3	774,355	793,227	18,872	2.4	2.38	2.38

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	397,589	408,028	10,439	2.6	County	48.68	48.18	0.000	0.000
(-) TIF Tax Capacity	27,187	28,049	862	3.2	City/Town	72.57	70.85	2.868	2.804
(-) FD Contrib Tax Cap	47,101	47,498	397	0.8	School District	27.17	26.88	18.865	19.441
(=) Taxable Tax Capacity	323,301	332,481	9,180	2.8	Special District	9.23	9.57	0.000	0.000
FD Distrib Tax Cap	51,076	49,713	-1,363	-2.7	Total	157.65	155.48	21.733	22.246

**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	144,100	145,000	900	0.6	2,202	2,201	-1	-0.1	1.53	1.52
Res Hmstd: Avg Val	216,000	217,300	1,300	0.6	3,594	3,587	-7	-0.2	1.66	1.65
Res Hmstd: Hi Val	287,900	289,600	1,700	0.6	4,986	4,973	-12	-0.2	1.73	1.72
Res Hmstd: Ex-Hi Val	432,000	434,600	2,600	0.6	7,749	7,724	-25	-0.3	1.79	1.78
Apartment	300,000	307,500	7,500	2.5	6,564	6,660	97	1.5	2.19	2.17
Comm/Ind: Lo Val	150,000	154,000	4,000	2.7	5,055	5,188	133	2.6	3.37	3.37
Comm/Ind: Med Val	300,000	307,900	7,900	2.6	11,686	11,930	244	2.1	3.9	3.87
Comm/Ind: Hi Val	1,000,000	1,026,400	26,400	2.6	42,633	43,410	777	1.8	4.26	4.23

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	153,161	-12,868	-7.8	1.64	1.55
Res Non-Hm: exis	1,948,619	2,063,432	114,813	5.9	37,790	37,883	93	0.2	1.94	1.84
Apartments: exis	1,852,102	1,933,594	81,493	4.4	41,383	40,955	-428	-1.0	2.23	2.12
Low-inc Apts: ex	419,691	438,158	18,466	4.4	5,746	5,671	-75	-1.3	1.37	1.29
Seasnl Rec: exis	3,256	3,275	19	0.6	84	80	-4	-4.4	2.57	2.44
Com/Ind: Lo: exi	419,386	417,535	-1,851	-0.4	14,193	13,879	-314	-2.2	3.38	3.32
Com/Ind Hi: exis	3,277,538	3,260,257	-17,281	-0.5	145,813	142,787	-3,026	-2.1	4.45	4.38
Publ U: Elec Gen	982	1,049	67	6.8	33	35	2	4.7	3.40	3.33
Publ U: Other	257,170	274,657	17,488	6.8	11,437	12,024	588	5.1	4.45	4.38
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	30	-3	-9.8	1.64	1.57
ResHmstd: NewCon	0	40,357	40,357	0.0	0	625	625	0.0	0.00	1.55
All other NewCon	0	76,788	76,788	0.0	0	1,855	1,855	0.0	0.00	2.42
Total	18,289,239	18,417,690	128,451	0.7	422,542	408,984	-13,557	-3.2	2.31	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	213,993	215,670	1,676	0.8	County	60.44	59.73	0.000	0.000
(-) TIF Tax Capacity	21,522	21,502	-20	-0.1	City/Town	47.53	42.79	0.000	0.000
(-) FD Contrib Tax Cap	24,033	22,734	-1,299	-5.4	School District	42.91	41.71	19.028	15.691
(=) Taxable Tax Capacity	168,438	171,433	2,995	1.8	Special District	<u>12.66</u>	<u>12.67</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	47,184	45,925	-1,259	-2.7	Total	163.53	156.89	19.028	15.691

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	1,596	-146	-8.4	1.46	1.37
Res Hmstd: Avg Val	178,700	175,100	-3,600	-2.0	2,916	2,685	-231	-7.9	1.63	1.53
Res Hmstd: Hi Val	238,200	233,400	-4,800	-2.0	4,090	3,773	-317	-7.7	1.72	1.62
Res Hmstd: Ex-Hi Val	357,300	350,200	-7,100	-2.0	6,440	5,954	-486	-7.5	1.80	1.70
Apartment	300,000	313,200	13,200	4.4	6,703	6,634	-69	-1.0	2.23	2.12
Comm/Ind: Lo Val	150,000	149,200	-800	-0.5	5,147	4,919	-228	-4.4	3.43	3.3
Comm/Ind: Med Val	300,000	298,400	-1,600	-0.5	11,914	11,392	-522	-4.4	3.97	3.82
Comm/Ind: Hi Val	1,000,000	994,700	-5,300	-0.5	43,495	41,638	-1,857	-4.3	4.35	4.19

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

7/24/2013 12:01 PM

Alternative: Projected Pay 2014: Final Tax & Ed Finance Bills

(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

7/24/2013 12:01 PM

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(all figures in \$000s)

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	118
167.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	8,280,340	82,803	88,190
167.2	Ag Hmstd HGA: 76K-414K: New	1.000	158,282	1,583	1,538
168.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	32,214	322	345
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	707
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	10,392
171.2	Ag Hmstd 2a 1 & b: <115K: New	0.500	3,023	15	3
172.1	Ag Hmstd 2a 1 & b: 115K-345K: Exist	0.500	12,688,736	63,444	54,523
172.2	Ag Hmstd 2a 1 & b: 115K-345K: New	0.500	4,723	24	20
173.1	Ag Hmstd 2a 1 & b: 345K-1.29M: Exist	0.500	29,970,411	149,852	99,660
173.2	Ag Hmstd 2a 1 & b: 345K-1.29M: New	0.500	13,149	66	43
174.1	Ag Hmstd 2a 1 & b: >1.29M: Exist	1.000	23,210,206	232,102	138,607
174.2	Ag Hmstd 2a 1 & b: >1.29M: New	1.000	12,031	120	65
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	1,534
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	5,529
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	3,673
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	1,320
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	245,811
183.2	Ag 2a Non-homestead: New	1.000	20,097	201	127
184.1	Ag 2b Non-homestead: Exist	1.000	7,367,989	73,680	68,371
184.2	Ag 2b Non-homestead: New	1.000	2,767	28	25
185.1	Migrant Housing <500K: Exist	1.000	837	8	9
188.1	Managed forest land (2c)	0.650	409,021	2,659	2,452
189.1	Private Airport (2d)	1.000	841	8	10
195.1	Res 1b Homestead: <50K: Exist	0.450	465,312	2,094	2,898
197.1	Res Homestead: 76K-414K: Exist	1.000	225,852,995	2,258,530	3,161,723
197.2	Res Homestead: 76K-414K: New	1.000	1,510,722	15,107	20,786
198.1	Res Homestead: 414K-500K: Exist	1.000	2,494,509	24,945	31,065
198.2	Res Homestead: 414K-500K: New	1.000	18,200	182	229
199.1	Res Homestead: > 500K: Exist	1.250	9,348,020	116,850	154,162
199.2	Res Homestead: > 500K: New	1.250	79,609	995	1,300
202.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	28,767,224	287,672	414,876
202.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	489,362	4,894	6,634
203.1	Res NonHmstd 1 unit: >500K: Exist	1.250	1,978,149	24,727	33,038
203.2	Res NonHmstd 1 unit: >500K: New	1.250	31,441	393	501
205.1	Res NonHmstd 2-3 units: Exist	1.250	6,999,262	87,491	125,033
205.2	Res NonHmstd 2-3 units: New	1.250	118,010	1,475	1,947
208.1	Regular apartments (4a): Exist	1.250	18,723,625	234,045	354,160
208.2	Regular apartments (4a): New	1.250	414,404	5,180	8,036
209.1	Low-income housing (4d): Exist	0.750	3,034,853	22,761	35,825
209.2	Low-income housing (4d): New	0.750	62,782	471	752
210.1	Student housing: Exist	1.000	22,828	228	352

7/24/2013 12:01 PM

Alternative: Projected Pay 2014: Final Tax & Ed Finance Bills

(all figures in \$000s)

211.1	Manuf home park land: Exist	1.250	602,763	7,535	10,608
213.1	Non-comm SeasRec: <76K: Exist	1.000	9,504,496	95,045	89,318
213.2	Non-comm SeasRec: <76K: New	1.000	83,469	835	787
214.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	12,575,713	125,757	130,605
214.2	Non-Comm SeasRec: 76K-500K: New	1.000	100,468	1,005	1,041
215.1	Non-comm SeasRec: >500K: Exist	1.250	1,084,759	13,559	13,076
215.2	Non-comm SeasRec: >500K: New	1.250	8,456	106	103
217.1	Comm SeasRec 1c: <600K: Exist	0.500	380,021	1,900	1,806
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	1,558
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	198
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	2,636
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	1,893
221.2	Com SeasRec 4c: >500K: New	1.250	512	6	7
222.1	Bed & Breakfast: Exist	1.250	21,549	269	313
223.1	Qualifying golf courses	1.250	226,966	2,837	3,321
224.1	Metro Non-profit Indoor Rec	1.250	13,828	173	300
225.1	Non-profit/Comm Serv - NonRev: Exist	1.500	33,270	499	711
226.1	Non-profit/Comm Serv - donation: Exist	1.500	65,843	988	1,626
227.1	Seasonal Restaurant on Lake: Exist	1.250	14,430	180	154
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	250,496
231.2	Commercial: <150K: New	1.500	112,064	1,681	3,245
232.1	Commercial: >150K: Exist	2.000	44,923,267	898,465	1,805,911
232.2	Commercial: >150K: New	2.000	546,369	10,927	21,713
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	41,173
238.2	Industrial: <150K: New	1.500	16,812	252	495
239.1	Industrial: >150K: Exist	2.000	13,688,429	273,769	549,706
239.2	Industrial: >150K: New	2.000	167,246	3,345	6,561
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	1,826
246.1	Publ Util: land & bldgs >150K	2.000	1,141,636	22,833	41,734
247.1	Publ Util: Electric Generat Mach	2.000	2,108,996	42,180	51,979
248.1	Publ Util: machinery (non-generat)	2.000	1,623,819	32,476	54,064
250.1	Railroad <150K	1.500	204,933	3,074	6,456
251.1	Railroad >150K	2.000	1,097,081	21,942	39,335
253.1	Non-comm aircraft hangars	1.500	3,808	57	74
254.1	Mineral	2.000	2,325	46	107
255.1	Misc class 5	2.000	1,859	37	49
261.1	Personal: 3f	1.000	15,140	151	180
262.1	Non-comm aircraft hangars	1.500	78,505	1,178	1,541
263.1	Pers: It31 tools&mach excl elec gen	2.000	302,160	6,043	9,933
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	498

7/24/2013 12:01 PM

Alternative: Projected Pay 2014: Final Tax & Ed Finance Bills

(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	1,458
269.1	Pers: Item 33 ag real estate	1.000	43,431	434	437
271.1	Pers: It41 struct/leased land - C/I	2.000	444,460	8,889	13,091
275.1	Pers: It41 struct/leased land - nonC/I, no	1.250	13,207	165	239
276.1	Pers: Item 42 non-EZ struct/RR land	2.000	39,457	789	1,506
277.1	Pers: It43 leased real estate - non C/I	1.500	20,472	307	523
278.1	Pers: Item 43 leased real estate - C/I	2.000	497,011	9,940	14,139
279.1	Pers: Item 44T electric util trans lines	2.000	2,303,036	46,061	85,634
280.1	Pers: Item 44D electric util distri lines	2.000	313,217	6,264	11,667
281.1	Pers: Item 45 syst/gas utils	2.000	3,514,599	70,292	116,805
282.1	Pers: Item 46 syst/water utils	2.000	66	1	3
283.1	Pers: Item 48 misc	2.000	21,656	433	568
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	3,665
318.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	41,082	0	96
319.1	Res Hmstd: Hmstd Market Excl Value:	0.000	27,929,766	0	51,222
319.2	Res Hmstd: Hmstd Market Excl Value:	0.000	161,885	0	303
	State Total		571,464,383	6,003,132	8,525,040

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	2,699,599	1,863,515	224,873	1,499,021	333,088	860,716	7,480,812
Certified MKV Levy	855	31,044	183	833,720	511	0	865,802
Fiscal Disparities Levy	174,481	186,686	1,481	197,038	37,953	0	597,640
Disparity Reduction Aid	9,645	0	472	7,973	0	0	18,090
Spread NTC Levy	2,515,473	1,676,829	222,919	1,369,626	295,134	860,716	6,940,698
Spread MKV Levy	855	31,044	183	758,104	511	0	790,696
Tax Incr Financing Levy							245,015
	Homestead Credit		0	Taconite credit		17,666	
	Agricultural Credit	22,989		Disparity Reduction Credit		8,356	