

House Research Simulation Report: Property Tax

Simulation #13D3

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DESCRIPTION

BASELINE: Projected Pay 2014: Current Law (before 2013 session actions)

ALTERNATIVE: Projected 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, compared to taxes absent the effects of the two bills. 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. Baseline non-school levy projections are based on growth rates for recent years; for the alternative, the baseline levies are modified for changes in the final Tax bill. Baseline school levy projections are based on Dept. of Education statewide estimates; for the alternative, the levies are 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 be \$181 million (2.1%) less than they otherwise would be**, according to the simulation. The overall tax reductions are projected to be 3% in Greater Minnesota and 1.5% in the Metro area.
- **On a statewide average basis, property tax impacts vary by property type from -1.3% (on seasonal recreational properties) to -2.5% (on agricultural property, residential homesteads, residential nonhomestead property, and apartments).** Changes on other large property types are -1.5% on public utility property and -1.4% on commercial-industrial 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: Projected Pay 2014: Current Law (before 2013 session actions)**

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

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

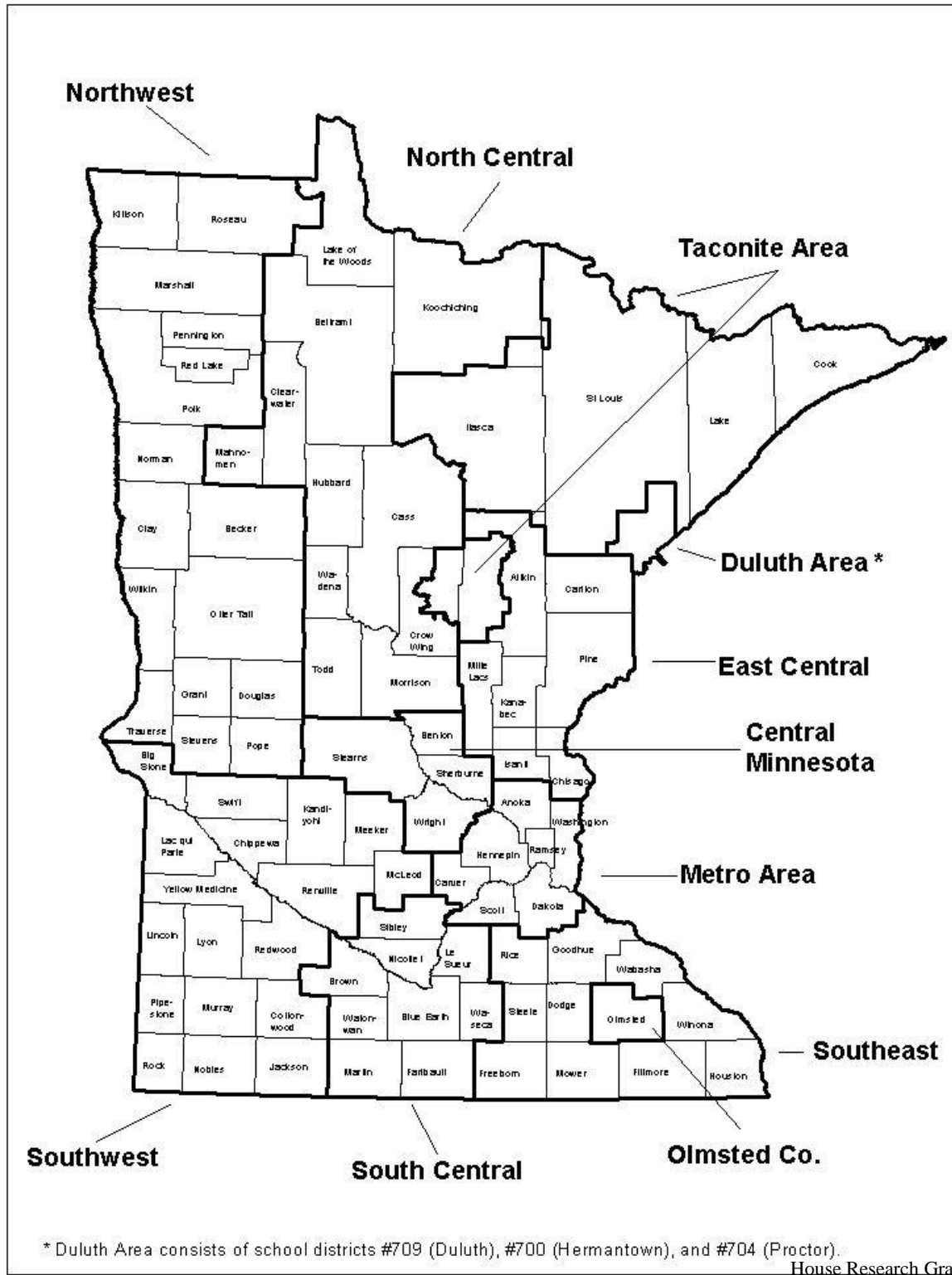
- **Market values** are based on actual growth rates in taxable property values between payable year 2012 and payable year 2013 for each type of property within each county. Separate rates were determined for existing property and new construction. For more than half the counties, the county assessor 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%

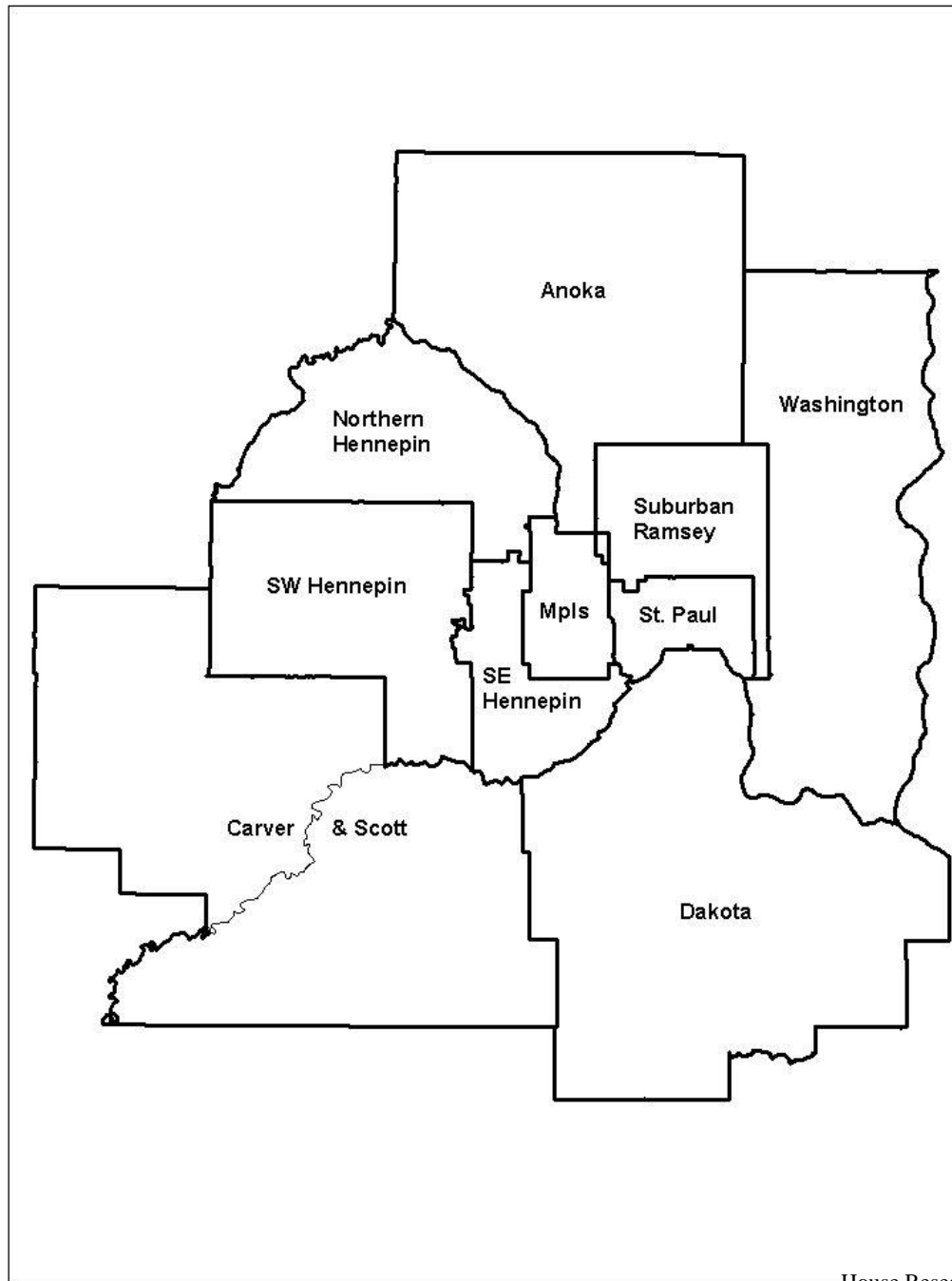
* After subtraction of homestead market value exclusion.

Property Tax Model Regions (Greater Minnesota)



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 Homestead	267,861,017	267,861,017	0	0.0	3,511,548	3,423,689	-87,859	-2.5	1.31	1.28
Res Non-Hmstd	39,061,695	39,061,695	0	0.0	609,262	593,989	-15,274	-2.5	1.56	1.52
Apartments	19,138,029	19,138,029	0	0.0	371,269	362,196	-9,073	-2.4	1.94	1.89
Low-income Apts	3,097,635	3,097,635	0	0.0	37,754	36,577	-1,177	-3.1	1.22	1.18
Seasonal Recr'l	24,795,261	24,795,261	0	0.0	254,928	251,659	-3,269	-1.3	1.03	1.01
Com/Ind: Low val	10,231,975	10,231,975	0	0.0	309,231	301,864	-7,368	-2.4	3.02	2.95
Com/Ind Hi val	61,908,903	61,908,903	0	0.0	2,487,238	2,454,144	-33,095	-1.3	4.02	3.96
Publ U: Elec Gen	2,108,996	2,108,996	0	0.0	53,032	51,979	-1,053	-2.0	2.51	2.46
Publ U: Other	9,269,257	9,269,257	0	0.0	326,227	321,665	-4,562	-1.4	3.52	3.47
Agric HGA	10,488,626	10,488,626	0	0.0	97,446	94,674	-2,772	-2.8	0.93	0.90
Ag Hmstd Land	77,939,192	77,939,192	0	0.0	323,477	315,372	-8,105	-2.5	0.42	0.40
Ag Non-Hmstd	45,563,797	45,563,797	0	0.0	324,938	317,233	-7,705	-2.4	0.71	0.70
Total	571,464,383	571,464,383	0	0.0	8,706,351	8,525,040	-181,311	-2.1	1.52	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	6,003,132	6,003,132	0	0.0	County	47.00	46.07	0.020	0.020
(-) TIF Tax Capacity	169,826	169,826	0	0.0	City/Town	36.62	34.79	0.739	0.739
(-) FD Contrib Tax Cap	372,746	372,746	0	0.0	School District	24.65	25.08	19.188	17.929
(=) Taxable Tax Capacity	5,460,560	5,460,560	0	0.0	Special District	5.32	5.40	0.012	0.012
FD Distrib Tax Cap	372,746	367,188	-5,557	-1.5	Total	113.58	111.34	19.959	18.700

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	95,755,395	95,755,395	0	0.0	1,095,372	1,056,488	-38,884	-3.5	1.14	1.10
Res Non-Hmstd	13,873,429	13,873,429	0	0.0	200,668	193,241	-7,428	-3.7	1.45	1.39
Apartments	4,257,894	4,257,894	0	0.0	78,354	74,862	-3,492	-4.5	1.84	1.76
Low-income Apts	1,011,664	1,011,664	0	0.0	11,953	11,381	-572	-4.8	1.18	1.13
Seasonal Recr'l	24,309,964	24,309,964	0	0.0	247,583	244,407	-3,176	-1.3	1.02	1.01
Com/Ind: Low val	6,042,772	6,042,772	0	0.0	175,930	170,032	-5,898	-3.4	2.91	2.81
Com/Ind Hi val	15,774,903	15,774,903	0	0.0	576,398	559,443	-16,956	-2.9	3.65	3.55
Publ U: Elec Gen	1,764,048	1,764,048	0	0.0	43,106	42,197	-909	-2.1	2.44	2.39
Publ U: Other	6,170,538	6,170,538	0	0.0	199,268	195,937	-3,332	-1.7	3.23	3.18
Agric HGA	9,629,628	9,629,628	0	0.0	88,048	85,441	-2,607	-3.0	0.91	0.89
Ag Hmstd Land	75,082,512	75,082,512	0	0.0	309,011	301,063	-7,948	-2.6	0.41	0.40
Ag Non-Hmstd	43,586,949	43,586,949	0	0.0	303,784	296,317	-7,467	-2.5	0.70	0.68
Total	297,259,696	297,259,696	0	0.0	3,329,475	3,230,808	-98,667	-3.0	1.12	1.09

*Tax Base**Tax Rates*

						Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	2,826,392	2,826,392	0	0.0	County	47.88	46.74	0.027	0.027
(-) TIF Tax Capacity	30,678	30,678	0	0.0	City/Town	28.80	26.83	0.458	0.458
(-) FD Contrib Tax Cap	8,567	8,567	0	0.0	School District	20.10	20.33	16.380	15.324
(=) Taxable Tax Capacity	2,787,147	2,787,147	0	0.0	Special District	1.68	1.72	0.033	0.033
FD Distrib Tax Cap	8,567	8,567	0	0.0	Total	98.46	95.62	16.898	15.842

*Tax Burdens on
Hypothetical Properties*

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	98,400	98,400	0.0	856	825	-30	-3.5	0.87	0.84	
Res Hmstd: Avg Val	147,600	147,600	0.0	1,467	1,416	-51	-3.5	0.99	0.96	
Res Hmstd: Hi Val	196,800	196,800	0.0	2,078	2,007	-71	-3.4	1.06	1.02	
Res Hmstd: Ex-Hi Val	295,200	295,200	0.0	3,300	3,188	-112	-3.4	1.12	1.08	
Apartment	300,000	300,000	0.0	4,199	4,061	-138	-3.3	1.4	1.35	
Seas Rec: Lo Val	75,000	75,000	0.0	809	787	-21	-2.6	1.08	1.05	
Seas Rec: Hi Val	200,000	200,000	0.0	2,330	2,273	-57	-2.4	1.17	1.14	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,649	3,569	-80	-2.2	2.43	2.38	
Comm/Ind: Med Val	300,000	300,000	0.0	8,430	8,249	-181	-2.1	2.81	2.75	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,741	30,089	-653	-2.1	3.07	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 Homestead	172,105,622	172,105,622	0	0.0	2,416,176	2,367,201	-48,975	-2.0	1.40	1.38
Res Non-Hmstd	25,188,266	25,188,266	0	0.0	408,594	400,748	-7,846	-1.9	1.62	1.59
Apartments	14,880,135	14,880,135	0	0.0	292,915	287,334	-5,582	-1.9	1.97	1.93
Low-income Apts	2,085,971	2,085,971	0	0.0	25,801	25,196	-605	-2.3	1.24	1.21
Seasonal Recr'l	485,297	485,297	0	0.0	7,345	7,252	-93	-1.3	1.51	1.49
Com/Ind: Low val	4,189,203	4,189,203	0	0.0	133,302	131,832	-1,469	-1.1	3.18	3.15
Com/Ind Hi val	46,134,000	46,134,000	0	0.0	1,910,840	1,894,701	-16,139	-0.8	4.14	4.11
Publ U: Elec Gen	344,948	344,948	0	0.0	9,926	9,782	-144	-1.5	2.88	2.84
Publ U: Other	3,098,719	3,098,719	0	0.0	126,959	125,729	-1,230	-1.0	4.10	4.06
Agric HGA	858,998	858,998	0	0.0	9,398	9,233	-165	-1.8	1.09	1.07
Ag Hmstd Land	2,856,680	2,856,680	0	0.0	14,466	14,309	-157	-1.1	0.51	0.50
Ag Non-Hmstd	1,976,848	1,976,848	0	0.0	21,154	20,916	-239	-1.1	1.07	1.06
Total	274,204,687	274,204,687	0	0.0	5,376,876	5,294,231	-82,644	-1.5	1.96	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	3,176,740	3,176,740	0	0.0	County	46.08	45.37	0.016	0.016
(-) TIF Tax Capacity	139,148	139,148	0	0.0	City/Town	44.77	43.09	0.900	0.900
(-) FD Contrib Tax Cap	364,178	364,178	0	0.0	School District	29.38	30.04	20.803	19.427
(=) Taxable Tax Capacity	2,673,413	2,673,413	0	0.0	Special District	9.11	9.25	0.000	0.000
FD Distrib Tax Cap	364,178	358,621	-5,557	-1.5	Total	129.34	127.74	21.719	20.343

**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	149,100	149,100	0.0	1,944	1,904	-41	-2.1	1.30	1.28	
Res Hmstd: Avg Val	223,500	223,500	0.0	3,155	3,091	-64	-2.0	1.41	1.38	
Res Hmstd: Hi Val	297,900	297,900	0.0	4,365	4,278	-87	-2.0	1.47	1.44	
Res Hmstd: Ex-Hi Val	447,000	447,000	0.0	6,753	6,619	-133	-2.0	1.51	1.48	
Apartment	300,000	300,000	0.0	5,502	5,400	-102	-1.8	1.83	1.80	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,416	4,359	-57	-1.3	2.94	2.91	
Comm/Ind: Med Val	300,000	300,000	0.0	10,196	10,070	-126	-1.2	3.4	3.36	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,168	36,721	-447	-1.2	3.72	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 Homestead	54,055,706	54,055,706	0	0.0	693,409	661,215	-32,194	-4.6	1.28	1.22
Res Non-Hmstd	8,696,615	8,696,615	0	0.0	142,175	135,809	-6,366	-4.5	1.63	1.56
Apartments	4,185,651	4,185,651	0	0.0	77,408	73,932	-3,475	-4.5	1.85	1.77
Low-income Apts	1,011,479	1,011,479	0	0.0	11,951	11,380	-572	-4.8	1.18	1.13
Seasonal Recr'l	3,259,845	3,259,845	0	0.0	39,825	39,205	-620	-1.6	1.22	1.20
Com/Ind: Low val	4,928,955	4,928,955	0	0.0	150,179	144,594	-5,585	-3.7	3.05	2.93
Com/Ind Hi val	14,030,285	14,030,285	0	0.0	526,169	509,757	-16,412	-3.1	3.75	3.63
Publ U: Elec Gen	1,707,511	1,707,511	0	0.0	42,153	41,258	-895	-2.1	2.47	2.42
Publ U: Other	1,980,295	1,980,295	0	0.0	77,293	75,325	-1,968	-2.5	3.90	3.80
Agric HGA	259,685	259,685	0	0.0	3,428	3,311	-118	-3.4	1.32	1.27
Ag Hmstd Land	766,544	766,544	0	0.0	5,477	5,248	-229	-4.2	0.71	0.68
Ag Non-Hmstd	1,050,266	1,050,266	0	0.0	13,988	13,465	-523	-3.7	1.33	1.28
Total	95,932,837	95,932,837	0	0.0	1,783,456	1,714,498	-68,958	-3.9	1.86	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	1,066,912	1,066,912	0	0.0	County	50.69	49.60	0.021	0.021
(-) TIF Tax Capacity	29,968	29,968	0	0.0	City/Town	56.98	52.61	0.769	0.769
(-) FD Contrib Tax Cap	5,649	5,649	0	0.0	School District	24.17	24.41	16.811	15.434
(=) Taxable Tax Capacity	1,031,295	1,031,295	0	0.0	Special District	2.09	2.11	0.044	0.044
FD Distrib Tax Cap	7,003	7,003	0	0.0	Total	133.92	128.74	17.645	16.268

**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	85,400	85,400	0.0	899	858	-41	-4.5	1.05	1.00
Res Hmstd: Avg Val	128,100	128,100	0.0	1,597	1,527	-71	-4.4	1.25	1.19
Res Hmstd: Hi Val	170,800	170,800	0.0	2,296	2,195	-101	-4.4	1.34	1.29
Res Hmstd: Ex-Hi Val	256,200	256,200	0.0	3,693	3,533	-161	-4.3	1.44	1.38
Apartment	300,000	300,000	0.0	5,551	5,316	-235	-4.2	1.85	1.77
Comm/Ind: Lo Val	150,000	150,000	0.0	4,458	4,321	-137	-3.1	2.97	2.88
Comm/Ind: Med Val	300,000	300,000	0.0	10,314	10,001	-313	-3.0	3.44	3.33
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,641	36,507	-1,134	-3.0	3.76	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 Homestead	41,699,689	41,699,689	0	0.0	401,963	395,273	-6,690	-1.7	0.96	0.95
Res Non-Hmstd	5,176,814	5,176,814	0	0.0	58,493	57,432	-1,062	-1.8	1.13	1.11
Apartments	72,243	72,243	0	0.0	946	929	-16	-1.7	1.31	1.29
Low-income Apts	185	185	0	0.0	2	2	0	-7.3	1.02	0.94
Seasonal Recr'l	21,050,119	21,050,119	0	0.0	207,758	205,202	-2,556	-1.2	0.99	0.97
Com/Ind: Low val	1,113,817	1,113,817	0	0.0	25,751	25,438	-313	-1.2	2.31	2.28
Com/Ind Hi val	1,744,617	1,744,617	0	0.0	50,229	49,686	-543	-1.1	2.88	2.85
Publ U: Elec Gen	56,537	56,537	0	0.0	953	940	-13	-1.4	1.69	1.66
Publ U: Other	4,190,243	4,190,243	0	0.0	121,975	120,611	-1,364	-1.1	2.91	2.88
Agric HGA	9,369,943	9,369,943	0	0.0	84,619	82,131	-2,489	-2.9	0.90	0.88
Ag Hmstd Land	74,315,968	74,315,968	0	0.0	303,534	295,815	-7,719	-2.5	0.41	0.40
Ag Non-Hmstd	42,536,683	42,536,683	0	0.0	289,796	282,852	-6,943	-2.4	0.68	0.66
Total	201,326,858	201,326,858	0	0.0	1,546,019	1,516,310	-29,708	-1.9	0.77	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	1,759,480	1,759,480	0	0.0	County	46.23	45.06	0.035	0.035
(-) TIF Tax Capacity	710	710	0	0.0	City/Town	12.25	11.69	0.020	0.020
(-) FD Contrib Tax Cap	2,919	2,919	0	0.0	School District	17.72	17.93	15.771	15.168
(=) Taxable Tax Capacity	1,755,852	1,755,852	0	0.0	Special District	1.44	1.49	0.017	0.017
FD Distrib Tax Cap	1,565	1,565	0	0.0	Total	77.64	76.17	15.844	15.241

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	122,600	122,600	0.0	943	921	-22	-2.3	0.77	0.75
Res Hmstd: Avg Val	183,800	183,800	0.0	1,558	1,522	-35	-2.3	0.85	0.83
Res Hmstd: Hi Val	245,000	245,000	0.0	2,172	2,124	-49	-2.2	0.89	0.87
Res Hmstd: Ex-Hi Val	367,600	367,600	0.0	3,404	3,329	-76	-2.2	0.93	0.91
Apartment	300,000	300,000	0.0	3,387	3,314	-73	-2.2	1.13	1.10
Seas Rec: Lo Val	75,000	75,000	0.0	652	641	-11	-1.7	0.87	0.86
Seas Rec: Hi Val	200,000	200,000	0.0	1,914	1,884	-29	-1.5	0.96	0.94
Comm/Ind: Lo Val	150,000	150,000	0.0	3,165	3,123	-42	-1.3	2.11	2.08
Comm/Ind: Med Val	300,000	300,000	0.0	7,305	7,210	-95	-1.3	2.44	2.40
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	26,627	26,284	-344	-1.3	2.66	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 Homestead	5,439,078	5,439,078	0	0.0	68,910	65,096	-3,814	-5.5	1.27	1.20
Res Non-Hmstd	830,842	830,842	0	0.0	13,247	12,554	-693	-5.2	1.59	1.51
Apartments	546,633	546,633	0	0.0	9,843	9,361	-482	-4.9	1.80	1.71
Low-income Apts	114,473	114,473	0	0.0	1,295	1,225	-70	-5.4	1.13	1.07
Seasonal Recr'l	374,677	374,677	0	0.0	5,110	4,994	-116	-2.3	1.36	1.33
Com/Ind: Low val	622,904	622,904	0	0.0	18,132	17,083	-1,048	-5.8	2.91	2.74
Com/Ind Hi val	1,312,988	1,312,988	0	0.0	42,107	39,485	-2,622	-6.2	3.21	3.01
Publ U: Elec Gen	26,928	26,928	0	0.0	704	691	-13	-1.8	2.61	2.57
Publ U: Other	135,218	135,218	0	0.0	5,284	5,050	-234	-4.4	3.91	3.74
Agric HGA	18,044	18,044	0	0.0	234	223	-12	-5.0	1.30	1.23
Ag Hmstd Land	71,640	71,640	0	0.0	519	490	-28	-5.5	0.72	0.68
Ag Non-Hmstd	94,491	94,491	0	0.0	1,232	1,178	-54	-4.4	1.30	1.25
Total	9,587,916	9,587,916	0	0.0	166,616	157,431	-9,186	-5.5	1.74	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	103,570	103,570	0	0.0	County	49.03	47.86	0.000	0.000
(-) TIF Tax Capacity	4,709	4,709	0	0.0	City/Town	55.12	50.24	0.057	0.057
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.15	23.23	19.592	17.707
(=) Taxable Tax Capacity	98,861	98,861	0	0.0	Special District	3.50	3.65	0.155	0.155
FD Distrib Tax Cap	0	0	0	0.0	Total	130.80	124.97	19.804	17.919

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	77,900	77,900	0.0	778	735	-42	-5.5	1	0.94
Res Hmstd: Avg Val	116,800	116,800	0.0	1,409	1,335	-74	-5.3	1.21	1.14
Res Hmstd: Hi Val	155,700	155,700	0.0	2,041	1,935	-106	-5.2	1.31	1.24
Res Hmstd: Ex-Hi Val	233,600	233,600	0.0	3,306	3,135	-171	-5.2	1.42	1.34
Apartment	300,000	300,000	0.0	5,499	5,224	-275	-5.0	1.83	1.74
Comm/Ind: Lo Val	150,000	150,000	0.0	4,420	4,261	-159	-3.6	2.95	2.84
Comm/Ind: Med Val	300,000	300,000	0.0	10,215	9,853	-362	-3.5	3.40	3.28
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,256	35,947	-1,309	-3.5	3.73	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 Homestead	5,948,388	5,948,388	0	0.0	55,310	54,056	-1,253	-2.3	0.93	0.91
Res Non-Hmstd	686,464	686,464	0	0.0	7,500	7,288	-212	-2.8	1.09	1.06
Apartments	9,457	9,457	0	0.0	116	115	-1	-1.3	1.23	1.21
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Recr'l	4,876,602	4,876,602	0	0.0	46,946	46,508	-438	-0.9	0.96	0.95
Com/Ind: Low val	175,127	175,127	0	0.0	3,926	3,864	-62	-1.6	2.24	2.21
Com/Ind Hi val	303,659	303,659	0	0.0	8,268	8,155	-114	-1.4	2.72	2.69
Publ U: Elec Gen	1,023	1,023	0	0.0	19	19	0	-0.6	1.89	1.88
Publ U: Other	782,911	782,911	0	0.0	21,766	21,466	-301	-1.4	2.78	2.74
Agric HGA	1,523,324	1,523,324	0	0.0	13,665	13,142	-523	-3.8	0.90	0.86
Ag Hmstd Land	11,969,107	11,969,107	0	0.0	52,189	50,478	-1,710	-3.3	0.44	0.42
Ag Non-Hmstd	7,983,295	7,983,295	0	0.0	58,014	56,365	-1,649	-2.8	0.73	0.71
Total	34,259,357	34,259,357	0	0.0	267,719	261,455	-6,264	-2.3	0.78	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	300,411	300,411	0	0.0	County	45.79	44.56	0.000	0.000
(-) TIF Tax Capacity	178	178	0	0.0	City/Town	11.94	11.12	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.14	16.32	18.731	17.500
(=) Taxable Tax Capacity	300,233	300,233	0	0.0	Special District	3.58	3.77	0.116	0.116
FD Distrib Tax Cap	0	0	0	0.0	Total	77.46	75.76	18.847	17.616

**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	120,900	120,900	0.0	960	929	-31	-3.2	0.79	0.77	
Res Hmstd: Avg Val	181,200	181,200	0.0	1,583	1,533	-49	-3.1	0.87	0.85	
Res Hmstd: Hi Val	241,500	241,500	0.0	2,206	2,138	-68	-3.1	0.91	0.89	
Res Hmstd: Ex-Hi Val	362,400	362,400	0.0	3,454	3,349	-105	-3.0	0.95	0.92	
Apartment	300,000	300,000	0.0	3,470	3,370	-100	-2.9	1.16	1.12	
Seas Rec: Lo Val	75,000	75,000	0.0	651	638	-13	-2.0	0.87	0.85	
Seas Rec: Hi Val	200,000	200,000	0.0	1,910	1,876	-34	-1.8	0.96	0.94	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,206	3,149	-57	-1.8	2.14	2.1	
Comm/Ind: Med Val	300,000	300,000	0.0	7,386	7,260	-126	-1.7	2.46	2.42	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	26,893	26,444	-449	-1.7	2.69	2.64	

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 Homestead	3,348,522	3,348,522	0	0.0	35,952	34,572	-1,380	-3.8	1.07	1.03
Res Non-Hmstd	648,674	648,674	0	0.0	9,706	9,231	-475	-4.9	1.50	1.42
Apartments	236,324	236,324	0	0.0	4,275	4,054	-221	-5.2	1.81	1.72
Low-income Apts	83,396	83,396	0	0.0	1,004	942	-63	-6.2	1.20	1.13
Seasonal Recr'l	2,080,224	2,080,224	0	0.0	22,017	21,853	-164	-0.7	1.06	1.05
Com/Ind: Low val	511,996	511,996	0	0.0	14,958	14,391	-567	-3.8	2.92	2.81
Com/Ind Hi val	991,712	991,712	0	0.0	35,892	34,686	-1,206	-3.4	3.62	3.50
Publ U: Elec Gen	3,374	3,374	0	0.0	135	127	-8	-6.1	4.00	3.76
Publ U: Other	106,202	106,202	0	0.0	4,095	3,922	-173	-4.2	3.86	3.69
Agric HGA	26,481	26,481	0	0.0	299	284	-15	-4.9	1.13	1.07
Ag Hmstd Land	52,015	52,015	0	0.0	273	257	-16	-5.7	0.52	0.49
Ag Non-Hmstd	93,308	93,308	0	0.0	892	868	-24	-2.6	0.96	0.93
Total	8,182,228	8,182,228	0	0.0	129,498	125,187	-4,311	-3.3	1.58	1.53

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	90,436	90,436	0	0.0	County	42.23	41.06	0.000	0.000
(-) TIF Tax Capacity	2,543	2,543	0	0.0	City/Town	48.88	45.43	0.050	0.050
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.11	21.21	12.057	11.753
(=) Taxable Tax Capacity	87,892	87,892	0	0.0	Special District	0.97	0.98	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	113.20	108.67	12.107	11.803

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	83,000	83,000	0.0	703	676	-27	-3.8	0.85	0.81
Res Hmstd: Avg Val	124,500	124,500	0.0	1,265	1,217	-48	-3.8	1.02	0.98
Res Hmstd: Hi Val	166,000	166,000	0.0	1,828	1,758	-70	-3.8	1.10	1.06
Res Hmstd: Ex-Hi Val	249,000	249,000	0.0	2,952	2,839	-114	-3.8	1.19	1.14
Apartment	300,000	300,000	0.0	4,608	4,429	-179	-3.9	1.54	1.48
Seas Rec: Lo Val	75,000	75,000	0.0	919	885	-34	-3.7	1.23	1.18
Seas Rec: Hi Val	200,000	200,000	0.0	2,625	2,535	-91	-3.4	1.31	1.27
Comm/Ind: Lo Val	150,000	150,000	0.0	3,909	3,802	-106	-2.7	2.61	2.53
Comm/Ind: Med Val	300,000	300,000	0.0	9,060	8,813	-247	-2.7	3.02	2.94
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,099	32,197	-902	-2.7	3.31	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 Homestead	6,354,455	6,354,455	0	0.0	53,205	52,229	-975	-1.8	0.84	0.82
Res Non-Hmstd	765,444	765,444	0	0.0	7,815	7,668	-147	-1.9	1.02	1.00
Apartments	22,229	22,229	0	0.0	279	273	-7	-2.3	1.26	1.23
Low-income Apts	185	185	0	0.0	2	2	0	-7.3	1.02	0.94
Seasonal Recr'l	6,532,921	6,532,921	0	0.0	57,995	57,178	-817	-1.4	0.89	0.88
Com/Ind: Low val	191,736	191,736	0	0.0	4,129	4,076	-52	-1.3	2.15	2.13
Com/Ind Hi val	167,955	167,955	0	0.0	4,702	4,638	-64	-1.4	2.80	2.76
Publ U: Elec Gen	4,665	4,665	0	0.0	95	96	0	0.2	2.05	2.05
Publ U: Other	926,798	926,798	0	0.0	26,784	26,424	-361	-1.3	2.89	2.85
Agric HGA	1,002,322	1,002,322	0	0.0	9,037	8,762	-274	-3.0	0.90	0.87
Ag Hmstd Land	2,915,536	2,915,536	0	0.0	13,051	12,510	-541	-4.1	0.45	0.43
Ag Non-Hmstd	2,369,018	2,369,018	0	0.0	20,449	19,741	-708	-3.5	0.86	0.83
Total	21,253,264	21,253,264	0	0.0	197,543	193,596	-3,947	-2.0	0.93	0.91

Tax Base**Tax Rates**

					County	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	201,230	201,230	0	0.0	County	46.46	44.94	0.000	0.000
(-) TIF Tax Capacity	14	14	0	0.0	City/Town	14.24	13.72	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.80	19.91	11.929	11.770
(=) Taxable Tax Capacity	201,215	201,215	0	0.0	Special District	1.25	1.29	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	81.74	79.86	11.929	11.770

**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	113,100	113,100	0.0	838	820	-18	-2.1	0.74	0.73	
Res Hmstd: Avg Val	169,500	169,500	0.0	1,408	1,378	-31	-2.2	0.83	0.81	
Res Hmstd: Hi Val	225,900	225,900	0.0	1,978	1,935	-43	-2.2	0.88	0.86	
Res Hmstd: Ex-Hi Val	339,000	339,000	0.0	3,120	3,052	-68	-2.2	0.92	0.90	
Apartment	300,000	300,000	0.0	3,423	3,348	-75	-2.2	1.14	1.12	
Seas Rec: Lo Val	75,000	75,000	0.0	683	669	-14	-2.1	0.91	0.89	
Seas Rec: Hi Val	200,000	200,000	0.0	1,996	1,958	-38	-1.9	1	0.98	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,198	3,154	-45	-1.4	2.13	2.10	
Comm/Ind: Med Val	300,000	300,000	0.0	7,403	7,300	-104	-1.4	2.47	2.43	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	27,026	26,647	-379	-1.4	2.70	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 Homestead	2,701,859	2,701,859	0	0.0	24,415	22,852	-1,563	-6.4	0.90	0.85
Res Non-Hmstd	430,268	430,268	0	0.0	7,425	7,011	-415	-5.6	1.73	1.63
Apartments	126,473	126,473	0	0.0	2,592	2,423	-169	-6.5	2.05	1.92
Low-income Apts	56,727	56,727	0	0.0	700	661	-39	-5.6	1.23	1.17
Seasonal Recr'l	357,319	357,319	0	0.0	4,964	4,857	-107	-2.1	1.39	1.36
Com/Ind: Low val	325,599	325,599	0	0.0	10,447	10,093	-354	-3.4	3.21	3.10
Com/Ind Hi val	514,468	514,468	0	0.0	21,424	20,779	-646	-3.0	4.16	4.04
Publ U: Elec Gen	316,549	316,549	0	0.0	6,943	7,036	93	1.3	2.19	2.22
Publ U: Other	258,879	258,879	0	0.0	9,791	9,703	-88	-0.9	3.78	3.75
Agric HGA	7,866	7,866	0	0.0	82	79	-3	-3.5	1.04	1.00
Ag Hmstd Land	8,929	8,929	0	0.0	41	39	-2	-4.6	0.45	0.43
Ag Non-Hmstd	166,547	166,547	0	0.0	2,440	2,341	-99	-4.1	1.47	1.41
Total	5,271,484	5,271,484	0	0.0	91,263	87,873	-3,390	-3.7	1.73	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	59,113	59,113	0	0.0	County	53.26	51.75	0.000	0.000
(-) TIF Tax Capacity	1,143	1,143	0	0.0	City/Town	69.35	62.90	0.177	0.177
(-) FD Contrib Tax Cap	5,649	5,649	0	0.0	School District	17.08	17.08	8.813	10.617
(=) Taxable Tax Capacity	52,322	52,322	0	0.0	Special District	2.07	2.07	0.000	0.000
FD Distrib Tax Cap	7,003	7,003	0	0.0	Total	141.76	133.81	8.990	10.794

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	65,700	65,700	0.0	303	283	-19	-6.4	0.46	0.43
Res Hmstd: Avg Val	98,500	98,500	0.0	768	730	-38	-4.9	0.78	0.74
Res Hmstd: Hi Val	131,300	131,300	0.0	1,304	1,243	-60	-4.6	0.99	0.95
Res Hmstd: Ex-Hi Val	197,000	197,000	0.0	2,378	2,273	-106	-4.4	1.21	1.15
Apartment	300,000	300,000	0.0	5,586	5,342	-244	-4.4	1.86	1.78
Seas Rec: Lo Val	75,000	75,000	0.0	1,133	1,074	-60	-5.3	1.51	1.43
Seas Rec: Hi Val	200,000	200,000	0.0	3,196	3,037	-159	-5.0	1.6	1.52
Comm/Ind: Lo Val	150,000	150,000	0.0	4,505	4,353	-152	-3.4	3.00	2.90
Comm/Ind: Med Val	300,000	300,000	0.0	10,466	10,103	-363	-3.5	3.49	3.37
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,285	36,936	-1,350	-3.5	3.83	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 Homestead	5,101,026	5,101,026	0	0.0	36,762	37,282	520	1.4	0.72	0.73
Res Non-Hmstd	542,992	542,992	0	0.0	5,645	5,693	48	0.9	1.04	1.05
Apartments	8,480	8,480	0	0.0	105	106	2	1.8	1.23	1.25
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Recr'l	5,348,235	5,348,235	0	0.0	53,969	53,294	-674	-1.2	1.01	1.00
Com/Ind: Low val	92,435	92,435	0	0.0	2,265	2,270	4	0.2	2.45	2.46
Com/Ind Hi val	245,469	245,469	0	0.0	7,690	7,691	1	0.0	3.13	3.13
Publ U: Elec Gen	3,083	3,083	0	0.0	62	62	0	0.5	2.00	2.01
Publ U: Other	526,643	526,643	0	0.0	16,840	16,899	60	0.4	3.20	3.21
Agric HGA	177,667	177,667	0	0.0	962	990	29	3.0	0.54	0.56
Ag Hmstd Land	354,778	354,778	0	0.0	892	864	-28	-3.1	0.25	0.24
Ag Non-Hmstd	2,231,587	2,231,587	0	0.0	20,299	19,906	-393	-1.9	0.91	0.89
Total	14,632,396	14,632,396	0	0.0	145,489	145,058	-431	-0.3	0.99	0.99

*Tax Base**Tax Rates*

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	146,776	146,776	0	0.0	County	54.64	53.22	0.000	0.000
(-) TIF Tax Capacity	262	262	0	0.0	City/Town	14.53	14.25	0.000	0.000
(-) FD Contrib Tax Cap	2,919	2,919	0	0.0	School District	17.50	17.72	6.027	8.536
(=) Taxable Tax Capacity	143,596	143,596	0	0.0	Special District	2.57	2.57	0.000	0.000
FD Distrib Tax Cap	1,565	1,565	0	0.0	Total	89.24	87.75	6.027	8.536

*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	123,800	123,800	0.0	657	673	17	2.5	0.53	0.54	
Res Hmstd: Avg Val	185,600	185,600	0.0	1,295	1,317	22	1.7	0.7	0.71	
Res Hmstd: Hi Val	247,400	247,400	0.0	1,934	1,961	27	1.4	0.78	0.79	
Res Hmstd: Ex-Hi Val	371,200	371,200	0.0	3,212	3,251	38	1.2	0.87	0.88	
Apartment	300,000	300,000	0.0	3,527	3,547	19	0.5	1.18	1.18	
Seas Rec: Lo Val	75,000	75,000	0.0	739	728	-11	-1.5	0.99	0.97	
Seas Rec: Hi Val	200,000	200,000	0.0	2,146	2,116	-30	-1.4	1.07	1.06	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,279	3,283	4	0.1	2.19	2.19	
Comm/Ind: Med Val	300,000	300,000	0.0	7,620	7,617	-3	0.0	2.54	2.54	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	27,880	27,844	-36	-0.1	2.79	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 Homestead	4,836,470	4,836,470	0	0.0	61,192	59,912	-1,280	-2.1	1.27	1.24
Res Non-Hmstd	1,121,662	1,121,662	0	0.0	17,622	17,107	-516	-2.9	1.57	1.53
Apartments	337,351	337,351	0	0.0	6,217	6,027	-190	-3.1	1.84	1.79
Low-income Apts	65,487	65,487	0	0.0	751	724	-28	-3.7	1.15	1.11
Seasonal Recr'l	134,771	134,771	0	0.0	1,803	1,777	-26	-1.4	1.34	1.32
Com/Ind: Low val	234,117	234,117	0	0.0	6,881	6,746	-136	-2.0	2.94	2.88
Com/Ind Hi val	1,013,050	1,013,050	0	0.0	39,375	38,490	-885	-2.2	3.89	3.80
Publ U: Elec Gen	14,376	14,376	0	0.0	421	405	-16	-3.8	2.93	2.82
Publ U: Other	188,120	188,120	0	0.0	7,110	7,012	-98	-1.4	3.78	3.73
Agric HGA	10,112	10,112	0	0.0	113	115	1	1.0	1.12	1.13
Ag Hmstd Land	11,259	11,259	0	0.0	49	48	-1	-2.2	0.43	0.42
Ag Non-Hmstd	131,623	131,623	0	0.0	1,554	1,534	-20	-1.3	1.18	1.17
Total	8,098,398	8,098,398	0	0.0	143,089	139,895	-3,193	-2.2	1.77	1.73

Tax Base**Tax Rates**

					County	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	89,045	89,045	0	0.0	County	66.17	64.59	0.000	0.000
(-) TIF Tax Capacity	2,028	2,028	0	0.0	City/Town	33.05	30.16	3.450	3.450
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.72	30.22	8.781	9.246
(=) Taxable Tax Capacity	87,017	87,017	0	0.0	Special District	4.56	4.56	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	133.50	129.53	12.231	12.696

**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	108,600	108,600	0.0	1,216	1,189	-27	-2.2	1.12	1.09	
Res Hmstd:Avg Val	162,800	162,800	0.0	2,071	2,023	-48	-2.3	1.27	1.24	
Res Hmstd: Hi Val	217,000	217,000	0.0	2,926	2,857	-69	-2.4	1.35	1.32	
Res Hmstd: Ex-Hi Val	325,600	325,600	0.0	4,639	4,528	-111	-2.4	1.42	1.39	
Apartment	300,000	300,000	0.0	5,373	5,238	-135	-2.5	1.79	1.75	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,368	4,285	-82	-1.9	2.91	2.86	
Comm/Ind: Med Val	300,000	300,000	0.0	10,130	9,935	-195	-1.9	3.38	3.31	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,020	36,302	-718	-1.9	3.70	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 Homestead	3,012,867	3,012,867	0	0.0	45,230	44,895	-335	-0.7	1.50	1.49
Res Non-Hmstd	560,107	560,107	0	0.0	10,839	10,667	-171	-1.6	1.94	1.90
Apartments	203,366	203,366	0	0.0	4,623	4,530	-93	-2.0	2.27	2.23
Low-income Apts	74,211	74,211	0	0.0	1,053	1,029	-24	-2.3	1.42	1.39
Seasonal Recr'l	103,564	103,564	0	0.0	1,877	1,834	-43	-2.3	1.81	1.77
Com/Ind: Low val	335,492	335,492	0	0.0	11,695	11,464	-231	-2.0	3.49	3.42
Com/Ind Hi val	669,827	669,827	0	0.0	29,932	29,428	-504	-1.7	4.47	4.39
Publ U: Elec Gen	1,339	1,339	0	0.0	46	46	-1	-1.5	3.45	3.40
Publ U: Other	131,930	131,930	0	0.0	6,134	6,028	-106	-1.7	4.65	4.57
Agric HGA	56,868	56,868	0	0.0	831	823	-8	-1.0	1.46	1.45
Ag Hmstd Land	80,947	80,947	0	0.0	575	555	-20	-3.5	0.71	0.69
Ag Non-Hmstd	72,336	72,336	0	0.0	1,199	1,161	-38	-3.2	1.66	1.60
Total	5,302,855	5,302,855	0	0.0	114,033	112,459	-1,574	-1.4	2.15	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	56,407	56,407	0	0.0	County	77.16	75.63	0.081	0.081
(-) TIF Tax Capacity	1,488	1,488	0	0.0	City/Town	60.65	56.26	0.308	0.308
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.31	32.34	8.789	12.262
(=) Taxable Tax Capacity	54,918	54,918	0	0.0	Special District	4.69	4.71	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	174.82	168.94	9.178	12.652

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	83,100	83,100	0.0	1,009	1,006	-2	-0.2	1.21	1.21	
Res Hmstd: Avg Val	124,600	124,600	0.0	1,838	1,823	-15	-0.8	1.47	1.46	
Res Hmstd: Hi Val	166,100	166,100	0.0	2,666	2,640	-27	-1.0	1.61	1.59	
Res Hmstd: Ex-Hi Val	249,200	249,200	0.0	4,326	4,275	-51	-1.2	1.74	1.72	
Apartment	300,000	300,000	0.0	6,831	6,715	-116	-1.7	2.28	2.24	
Comm/Ind: Lo Val	150,000	150,000	0.0	5,251	5,171	-80	-1.5	3.50	3.45	
Comm/Ind: Med Val	300,000	300,000	0.0	12,207	12,003	-204	-1.7	4.07	4.00	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	44,667	43,883	-784	-1.8	4.47	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 Homestead	4,509,717	4,509,717	0	0.0	54,838	55,179	340	0.6	1.22	1.22
Res Non-Hmstd	649,073	649,073	0	0.0	9,357	9,349	-9	-0.1	1.44	1.44
Apartments	4,993	4,993	0	0.0	95	92	-2	-2.2	1.89	1.85
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Recr'l	1,697,356	1,697,356	0	0.0	21,151	20,812	-339	-1.6	1.25	1.23
Com/Ind: Low val	96,517	96,517	0	0.0	2,720	2,708	-12	-0.4	2.82	2.81
Com/Ind Hi val	79,703	79,703	0	0.0	2,895	2,871	-24	-0.8	3.63	3.60
Publ U: Elec Gen	9,877	9,877	0	0.0	292	287	-5	-1.8	2.95	2.90
Publ U: Other	293,670	293,670	0	0.0	10,814	10,744	-69	-0.6	3.68	3.66
Agric HGA	899,152	899,152	0	0.0	10,201	10,267	65	0.6	1.13	1.14
Ag Hmstd Land	1,360,282	1,360,282	0	0.0	7,138	6,992	-146	-2.0	0.52	0.51
Ag Non-Hmstd	1,260,555	1,260,555	0	0.0	15,030	14,721	-310	-2.1	1.19	1.17
Total	10,860,897	10,860,897	0	0.0	134,530	134,021	-510	-0.4	1.24	1.23

*Tax Base**Tax Rates*

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	97,852	97,852	0	0.0	County	73.83	72.22	0.210	0.210
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	22.24	21.78	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.49	28.56	9.134	11.334
(=) Taxable Tax Capacity	97,852	97,852	0	0.0	Special District	1.24	1.24	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	125.80	123.81	9.345	11.545

*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	102,900	102,900	0.0	1,039	1,046	8	0.7	1.01	1.02	
Res Hmstd: Avg Val	154,200	154,200	0.0	1,790	1,798	8	0.4	1.16	1.17	
Res Hmstd: Hi Val	205,500	205,500	0.0	2,541	2,549	8	0.3	1.24	1.24	
Res Hmstd: Ex-Hi Val	308,400	308,400	0.0	4,049	4,057	8	0.2	1.31	1.32	
Apartment	300,000	300,000	0.0	4,998	4,989	-9	-0.2	1.67	1.66	
Seas Rec: Lo Val	75,000	75,000	0.0	1,014	999	-15	-1.5	1.35	1.33	
Seas Rec: Hi Val	200,000	200,000	0.0	2,877	2,837	-40	-1.4	1.44	1.42	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,151	4,139	-12	-0.3	2.77	2.76	
Comm/Ind: Med Val	300,000	300,000	0.0	9,639	9,600	-39	-0.4	3.21	3.20	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,249	35,085	-165	-0.5	3.52	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 Homestead	10,458,333	10,458,333	0	0.0	142,678	138,005	-4,673	-3.3	1.36	1.32
Res Non-Hmstd	1,366,194	1,366,194	0	0.0	23,168	22,430	-737	-3.2	1.70	1.64
Apartments	907,219	907,219	0	0.0	17,364	16,809	-555	-3.2	1.91	1.85
Low-income Apts	190,158	190,158	0	0.0	2,284	2,208	-77	-3.4	1.20	1.16
Seasonal Recr'l	109,391	109,391	0	0.0	1,941	1,895	-46	-2.4	1.77	1.73
Com/Ind: Low val	715,747	715,747	0	0.0	22,201	21,667	-534	-2.4	3.10	3.03
Com/Ind Hi val	3,061,779	3,061,779	0	0.0	121,728	119,355	-2,374	-2.0	3.98	3.90
Publ U: Elec Gen	883,530	883,530	0	0.0	21,696	21,216	-480	-2.2	2.46	2.40
Publ U: Other	583,151	583,151	0	0.0	22,016	21,647	-369	-1.7	3.78	3.71
Agric HGA	77,642	77,642	0	0.0	1,033	1,002	-31	-3.0	1.33	1.29
Ag Hmstd Land	162,204	162,204	0	0.0	1,008	987	-21	-2.1	0.62	0.61
Ag Non-Hmstd	182,890	182,890	0	0.0	2,530	2,480	-50	-2.0	1.38	1.36
Total	18,698,238	18,698,238	0	0.0	379,647	369,700	-9,947	-2.6	2.03	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	220,175	220,175	0	0.0	County	53.21	52.29	0.000	0.000
(-) TIF Tax Capacity	7,142	7,142	0	0.0	City/Town	49.37	47.07	1.661	1.661
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.43	32.76	16.398	14.415
(=) Taxable Tax Capacity	213,033	213,033	0	0.0	Special District	2.34	2.36	0.143	0.143
FD Distrib Tax Cap	0	0	0	0.0	Total	137.35	134.49	18.202	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	97,200	97,200	0.0	1,121	1,082	-39	-3.5	1.15	1.11
Res Hmstd: Avg Val	145,800	145,800	0.0	1,937	1,873	-64	-3.3	1.33	1.28
Res Hmstd: Hi Val	194,400	194,400	0.0	2,753	2,664	-89	-3.2	1.42	1.37
Res Hmstd: Ex-Hi Val	291,600	291,600	0.0	4,385	4,247	-138	-3.2	1.50	1.46
Apartment	300,000	300,000	0.0	5,697	5,530	-167	-2.9	1.9	1.84
Comm/Ind: Lo Val	150,000	150,000	0.0	4,544	4,450	-94	-2.1	3.03	2.97
Comm/Ind: Med Val	300,000	300,000	0.0	10,511	10,301	-210	-2.0	3.50	3.43
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,358	37,609	-749	-2.0	3.84	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 Homestead	6,626,178	6,626,178	0	0.0	75,842	74,210	-1,632	-2.2	1.14	1.12
Res Non-Hmstd	648,857	648,857	0	0.0	8,506	8,340	-166	-1.9	1.31	1.29
Apartments	4,766	4,766	0	0.0	72	70	-1	-1.8	1.50	1.48
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Recr'l	1,131,350	1,131,350	0	0.0	13,200	13,099	-101	-0.8	1.17	1.16
Com/Ind: Low val	156,619	156,619	0	0.0	4,004	3,962	-42	-1.0	2.56	2.53
Com/Ind Hi val	239,230	239,230	0	0.0	7,935	7,863	-72	-0.9	3.32	3.29
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	293,873	293,873	0	0.0	9,788	9,707	-81	-0.8	3.33	3.30
Agric HGA	1,048,608	1,048,608	0	0.0	11,335	11,048	-287	-2.5	1.08	1.05
Ag Hmstd Land	3,048,797	3,048,797	0	0.0	15,679	15,464	-215	-1.4	0.51	0.51
Ag Non-Hmstd	1,048,742	1,048,742	0	0.0	10,844	10,724	-120	-1.1	1.03	1.02
Total	14,247,020	14,247,020	0	0.0	157,204	154,488	-2,716	-1.7	1.10	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	127,542	127,542	0	0.0	County	54.19	53.26	0.000	0.000
(-) TIF Tax Capacity	177	177	0	0.0	City/Town	19.70	19.47	0.044	0.044
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.33	31.57	15.938	14.205
(=) Taxable Tax Capacity	127,364	127,364	0	0.0	Special District	1.30	1.33	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	106.52	105.62	15.982	14.249

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	138,700	138,700	0.0	1,435	1,401	-34	-2.4	1.03	1.01
Res Hmstd: Avg Val	208,000	208,000	0.0	2,351	2,298	-53	-2.3	1.13	1.10
Res Hmstd: Hi Val	277,300	277,300	0.0	3,266	3,194	-72	-2.2	1.18	1.15
Res Hmstd: Ex-Hi Val	416,000	416,000	0.0	5,096	4,987	-110	-2.1	1.23	1.2
Apartment	300,000	300,000	0.0	4,474	4,388	-86	-1.9	1.49	1.46
Seas Rec: Lo Val	75,000	75,000	0.0	869	862	-7	-0.8	1.16	1.15
Seas Rec: Hi Val	200,000	200,000	0.0	2,492	2,474	-18	-0.7	1.25	1.24
Comm/Ind: Lo Val	150,000	150,000	0.0	3,817	3,770	-46	-1.2	2.54	2.51
Comm/Ind: Med Val	300,000	300,000	0.0	8,826	8,727	-99	-1.1	2.94	2.91
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,201	31,855	-347	-1.1	3.22	3.19

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 Homestead	5,061,108	5,061,108	0	0.0	65,856	61,238	-4,618	-7.0	1.30	1.21
Res Non-Hmstd	713,454	713,454	0	0.0	12,061	11,245	-815	-6.8	1.69	1.58
Apartments	320,951	320,951	0	0.0	6,147	5,743	-404	-6.6	1.92	1.79
Low-income Apts	94,983	94,983	0	0.0	1,146	1,066	-80	-7.0	1.21	1.12
Seasonal Recr'l	47,079	47,079	0	0.0	927	890	-37	-3.9	1.97	1.89
Com/Ind: Low val	630,790	630,790	0	0.0	19,617	18,663	-954	-4.9	3.11	2.96
Com/Ind Hi val	1,345,130	1,345,130	0	0.0	48,050	45,890	-2,161	-4.5	3.57	3.41
Publ U: Elec Gen	3,977	3,977	0	0.0	137	124	-14	-9.9	3.45	3.11
Publ U: Other	117,087	117,087	0	0.0	5,006	4,767	-239	-4.8	4.28	4.07
Agric HGA	21,213	21,213	0	0.0	289	270	-19	-6.4	1.36	1.27
Ag Hmstd Land	156,462	156,462	0	0.0	1,338	1,271	-67	-5.0	0.86	0.81
Ag Non-Hmstd	130,455	130,455	0	0.0	1,778	1,678	-99	-5.6	1.36	1.29
Total	8,642,688	8,642,688	0	0.0	162,352	152,846	-9,506	-5.9	1.88	1.77

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	90,332	90,332	0	0.0	County	40.37	39.48	0.184	0.184
(-) TIF Tax Capacity	2,306	2,306	0	0.0	City/Town	78.54	71.16	0.355	0.355
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.80	16.24	24.084	21.073
(=) Taxable Tax Capacity	88,026	88,026	0	0.0	Special District	1.49	1.52	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	136.20	128.40	24.623	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	64,000	64,000	0.0	681	631	-49	-7.2	1.06	0.99
Res Hmstd: Avg Val	95,900	95,900	0.0	1,153	1,071	-81	-7.1	1.20	1.12
Res Hmstd: Hi Val	127,800	127,800	0.0	1,705	1,587	-118	-6.9	1.33	1.24
Res Hmstd: Ex-Hi Val	191,800	191,800	0.0	2,813	2,621	-192	-6.8	1.47	1.37
Apartment	300,000	300,000	0.0	5,846	5,463	-383	-6.5	1.95	1.82
Comm/Ind: Lo Val	150,000	150,000	0.0	4,614	4,393	-221	-4.8	3.08	2.93
Comm/Ind: Med Val	300,000	300,000	0.0	10,643	10,143	-500	-4.7	3.55	3.38
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,779	36,976	-1,802	-4.6	3.88	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 Homestead	3,343,529	3,343,529	0	0.0	29,911	28,735	-1,177	-3.9	0.89	0.86
Res Non-Hmstd	447,151	447,151	0	0.0	4,325	4,151	-174	-4.0	0.97	0.93
Apartments	5,015	5,015	0	0.0	53	50	-3	-4.8	1.05	1.00
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Recr'l	842,672	842,672	0	0.0	8,448	8,366	-82	-1.0	1.00	0.99
Com/Ind: Low val	146,461	146,461	0	0.0	3,012	2,949	-64	-2.1	2.06	2.01
Com/Ind Hi val	287,525	287,525	0	0.0	7,082	6,966	-116	-1.6	2.46	2.42
Publ U: Elec Gen	9,197	9,197	0	0.0	108	105	-3	-3.0	1.18	1.14
Publ U: Other	602,529	602,529	0	0.0	14,646	14,359	-287	-2.0	2.43	2.38
Agric HGA	1,570,614	1,570,614	0	0.0	11,781	11,200	-580	-4.9	0.75	0.71
Ag Hmstd Land	27,567,379	27,567,379	0	0.0	95,586	93,042	-2,544	-2.7	0.35	0.34
Ag Non-Hmstd	15,027,980	15,027,980	0	0.0	77,913	75,964	-1,949	-2.5	0.52	0.51
Total	49,850,052	49,850,052	0	0.0	252,865	245,887	-6,977	-2.8	0.51	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	417,109	417,109	0	0.0	County	35.52	34.58	0.137	0.137
(-) TIF Tax Capacity	71	71	0	0.0	City/Town	7.50	6.80	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	11.02	11.38	25.179	22.499
(=) Taxable Tax Capacity	417,038	417,038	0	0.0	Special District	0.87	0.90	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	54.91	53.65	25.316	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	111,600	111,600	0.0	746	705	-41	-5.4	0.67	0.63
Res Hmstd: Avg Val	167,300	167,300	0.0	1,220	1,157	-63	-5.2	0.73	0.69
Res Hmstd: Hi Val	223,000	223,000	0.0	1,695	1,609	-86	-5.1	0.76	0.72
Res Hmstd: Ex-Hi Val	334,600	334,600	0.0	2,645	2,514	-131	-5.0	0.79	0.75
Apartment	300,000	300,000	0.0	2,819	2,691	-128	-4.5	0.94	0.9
Comm/Ind: Lo Val	150,000	150,000	0.0	2,795	2,727	-69	-2.5	1.86	1.82
Comm/Ind: Med Val	300,000	300,000	0.0	6,396	6,250	-147	-2.3	2.13	2.08
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	23,199	22,688	-511	-2.2	2.32	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 Homestead	5,379,230	5,379,230	0	0.0	68,950	63,392	-5,558	-8.1	1.28	1.18
Res Non-Hmstd	852,881	852,881	0	0.0	13,492	12,546	-946	-7.0	1.58	1.47
Apartments	506,603	506,603	0	0.0	8,512	7,881	-631	-7.4	1.68	1.56
Low-income Apts	88,017	88,017	0	0.0	960	890	-70	-7.3	1.09	1.01
Seasonal Recr'l	63,071	63,071	0	0.0	902	869	-32	-3.6	1.43	1.38
Com/Ind: Low val	497,102	497,102	0	0.0	14,947	14,226	-720	-4.8	3.01	2.86
Com/Ind Hi val	1,436,995	1,436,995	0	0.0	50,645	48,182	-2,463	-4.9	3.52	3.35
Publ U: Elec Gen	17,736	17,736	0	0.0	419	402	-17	-4.1	2.36	2.27
Publ U: Other	117,831	117,831	0	0.0	4,605	4,376	-229	-5.0	3.91	3.71
Agric HGA	11,524	11,524	0	0.0	163	154	-9	-5.3	1.41	1.34
Ag Hmstd Land	73,299	73,299	0	0.0	645	614	-30	-4.7	0.88	0.84
Ag Non-Hmstd	120,011	120,011	0	0.0	1,520	1,443	-76	-5.0	1.27	1.20
Total	9,164,300	9,164,300	0	0.0	165,759	154,977	-10,782	-6.5	1.81	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	99,562	99,562	0	0.0	County	40.09	39.13	0.000	0.000
(-) TIF Tax Capacity	3,159	3,159	0	0.0	City/Town	69.10	61.35	0.338	0.338
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.95	17.98	21.291	18.900
(=) Taxable Tax Capacity	96,403	96,403	0	0.0	Special District	0.40	0.40	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	127.53	118.85	21.629	19.237

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	79,600	79,600	0.0	804	742	-62	-7.7	1.01	0.93	
Res Hmstd: Avg Val	119,400	119,400	0.0	1,443	1,334	-109	-7.6	1.21	1.12	
Res Hmstd: Hi Val	159,200	159,200	0.0	2,082	1,926	-156	-7.5	1.31	1.21	
Res Hmstd: Ex-Hi Val	238,800	238,800	0.0	3,361	3,110	-251	-7.5	1.41	1.30	
Apartment	300,000	300,000	0.0	5,431	5,034	-397	-7.3	1.81	1.68	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,374	4,143	-231	-5.3	2.92	2.76	
Comm/Ind: Med Val	300,000	300,000	0.0	10,098	9,571	-527	-5.2	3.37	3.19	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,809	34,900	-1,909	-5.2	3.68	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 Homestead	2,649,120	2,649,120	0	0.0	22,945	22,003	-943	-4.1	0.87	0.83
Res Non-Hmstd	377,100	377,100	0	0.0	3,582	3,442	-140	-3.9	0.95	0.91
Apartments	5,758	5,758	0	0.0	68	66	-2	-3.6	1.18	1.14
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Recr'l	267,442	267,442	0	0.0	2,276	2,219	-57	-2.5	0.85	0.83
Com/Ind: Low val	83,485	83,485	0	0.0	1,698	1,666	-33	-1.9	2.03	2.00
Com/Ind Hi val	195,703	195,703	0	0.0	4,791	4,707	-84	-1.7	2.45	2.41
Publ U: Elec Gen	25,168	25,168	0	0.0	304	300	-5	-1.5	1.21	1.19
Publ U: Other	307,941	307,941	0	0.0	7,938	7,813	-125	-1.6	2.58	2.54
Agric HGA	1,084,197	1,084,197	0	0.0	8,675	8,332	-343	-4.0	0.80	0.77
Ag Hmstd Land	13,807,492	13,807,492	0	0.0	55,785	54,537	-1,248	-2.2	0.40	0.39
Ag Non-Hmstd	6,955,825	6,955,825	0	0.0	42,144	41,234	-910	-2.2	0.61	0.59
Total	25,759,231	25,759,231	0	0.0	150,207	146,318	-3,889	-2.6	0.58	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	214,769	214,769	0	0.0	County	40.79	39.79	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	8.53	7.96	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.33	13.54	23.330	21.221
(=) Taxable Tax Capacity	214,769	214,769	0	0.0	Special District	0.27	0.28	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	62.91	61.57	23.330	21.221

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	125,300	125,300	0.0	917	877	-40	-4.3	0.73	0.70
Res Hmstd: Avg Val	187,800	187,800	0.0	1,492	1,430	-62	-4.2	0.79	0.76
Res Hmstd: Hi Val	250,300	250,300	0.0	2,066	1,982	-85	-4.1	0.83	0.79
Res Hmstd: Ex-Hi Val	375,600	375,600	0.0	3,218	3,088	-129	-4.0	0.86	0.82
Apartment	300,000	300,000	0.0	3,059	2,945	-114	-3.7	1.02	0.98
Comm/Ind: Lo Val	150,000	150,000	0.0	2,946	2,884	-62	-2.1	1.96	1.92
Comm/Ind: Med Val	300,000	300,000	0.0	6,757	6,623	-134	-2.0	2.25	2.21
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	24,542	24,071	-470	-1.9	2.45	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 Homestead	7,552,278	7,552,278	0	0.0	93,976	90,939	-3,037	-3.2	1.24	1.20
Res Non-Hmstd	1,237,395	1,237,395	0	0.0	17,932	17,384	-548	-3.1	1.45	1.40
Apartments	466,465	466,465	0	0.0	8,114	7,874	-240	-3.0	1.74	1.69
Low-income Apts	102,044	102,044	0	0.0	1,098	1,062	-37	-3.3	1.08	1.04
Seasonal Recr'l	11,031	11,031	0	0.0	189	184	-5	-2.5	1.71	1.67
Com/Ind: Low val	336,985	336,985	0	0.0	9,548	9,350	-197	-2.1	2.83	2.77
Com/Ind Hi val	2,045,818	2,045,818	0	0.0	76,276	74,863	-1,413	-1.9	3.73	3.66
Publ U: Elec Gen	3,496	3,496	0	0.0	72	71	-1	-0.9	2.06	2.04
Publ U: Other	85,801	85,801	0	0.0	3,057	3,008	-50	-1.6	3.56	3.51
Agric HGA	351,480	351,480	0	0.0	3,706	3,615	-91	-2.5	1.05	1.03
Ag Hmstd Land	1,098,186	1,098,186	0	0.0	5,977	5,910	-68	-1.1	0.54	0.54
Ag Non-Hmstd	480,831	480,831	0	0.0	4,890	4,836	-54	-1.1	1.02	1.01
Total	13,771,809	13,771,809	0	0.0	224,834	219,094	-5,740	-2.6	1.63	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	149,677	149,677	0	0.0	County	56.85	55.99	0.000	0.000
(-) TIF Tax Capacity	2,778	2,778	0	0.0	City/Town	43.12	41.31	0.121	0.121
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.82	23.31	13.346	11.307
(=) Taxable Tax Capacity	146,899	146,899	0	0.0	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	122.79	120.62	13.467	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	126,800	126,800	0.0	1,411	1,363	-48	-3.4	1.11	1.07	
Res Hmstd: Avg Val	190,100	190,100	0.0	2,343	2,267	-76	-3.2	1.23	1.19	
Res Hmstd: Hi Val	253,400	253,400	0.0	3,276	3,172	-104	-3.2	1.29	1.25	
Res Hmstd: Ex-Hi Val	380,200	380,200	0.0	5,144	4,984	-159	-3.1	1.35	1.31	
Apartment	300,000	300,000	0.0	5,009	4,866	-143	-2.8	1.67	1.62	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,145	4,066	-79	-1.9	2.76	2.71	
Comm/Ind: Med Val	300,000	300,000	0.0	9,605	9,429	-175	-1.8	3.20	3.14	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,082	34,460	-622	-1.8	3.51	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 Homestead	9,000,518	9,000,518	0	0.0	116,805	110,573	-6,232	-5.3	1.30	1.23
Res Non-Hmstd	1,309,946	1,309,946	0	0.0	21,275	20,179	-1,096	-5.2	1.62	1.54
Apartments	540,995	540,995	0	0.0	9,821	9,330	-491	-5.0	1.82	1.72
Low-income Apts	141,984	141,984	0	0.0	1,660	1,574	-85	-5.1	1.17	1.11
Seasonal Recr'l	98,721	98,721	0	0.0	1,638	1,576	-62	-3.8	1.66	1.60
Com/Ind: Low val	775,695	775,695	0	0.0	23,209	22,356	-853	-3.7	2.99	2.88
Com/Ind Hi val	1,727,802	1,727,802	0	0.0	63,723	61,569	-2,154	-3.4	3.69	3.56
Publ U: Elec Gen	439,697	439,697	0	0.0	11,651	11,211	-440	-3.8	2.65	2.55
Publ U: Other	325,596	325,596	0	0.0	12,504	12,108	-396	-3.2	3.84	3.72
Agric HGA	35,638	35,638	0	0.0	439	418	-21	-4.9	1.23	1.17
Ag Hmstd Land	150,209	150,209	0	0.0	1,002	960	-42	-4.2	0.67	0.64
Ag Non-Hmstd	132,015	132,015	0	0.0	1,635	1,570	-65	-4.0	1.24	1.19
Total	14,678,814	14,678,814	0	0.0	265,361	253,425	-11,936	-4.5	1.81	1.73

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	158,748	158,748	0	0.0	County	44.56	43.49	0.000	0.000
(-) TIF Tax Capacity	2,672	2,672	0	0.0	City/Town	61.26	56.53	0.191	0.191
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.32	22.49	21.961	19.851
(=) Taxable Tax Capacity	156,075	156,075	0	0.0	Special District	2.00	2.01	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	130.13	124.52	22.152	20.042

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	86,300	86,300	0.0	931	881	-50	-5.4	1.08	1.02
Res Hmstd: Avg Val	129,400	129,400	0.0	1,637	1,552	-86	-5.2	1.27	1.2
Res Hmstd: Hi Val	172,500	172,500	0.0	2,344	2,223	-121	-5.2	1.36	1.29
Res Hmstd: Ex-Hi Val	258,800	258,800	0.0	3,760	3,567	-192	-5.1	1.45	1.38
Apartment	300,000	300,000	0.0	5,544	5,271	-274	-4.9	1.85	1.76
Comm/Ind: Lo Val	150,000	150,000	0.0	4,440	4,282	-158	-3.6	2.96	2.85
Comm/Ind: Med Val	300,000	300,000	0.0	10,250	9,892	-358	-3.5	3.42	3.3
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,363	36,071	-1,292	-3.5	3.74	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 Homestead	4,432,717	4,432,717	0	0.0	42,596	41,322	-1,275	-3.0	0.96	0.93
Res Non-Hmstd	684,927	684,927	0	0.0	7,173	6,956	-217	-3.0	1.05	1.02
Apartments	4,814	4,814	0	0.0	59	58	-2	-3.0	1.23	1.20
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Recr'l	233,536	233,536	0	0.0	2,231	2,200	-30	-1.4	0.96	0.94
Com/Ind: Low val	113,964	113,964	0	0.0	2,539	2,497	-43	-1.7	2.23	2.19
Com/Ind Hi val	136,093	136,093	0	0.0	3,883	3,827	-56	-1.4	2.85	2.81
Publ U: Elec Gen	30	30	0	0.0	1	1	0	-2.7	2.25	2.19
Publ U: Other	386,359	386,359	0	0.0	11,091	10,903	-188	-1.7	2.87	2.82
Agric HGA	1,706,877	1,706,877	0	0.0	15,204	14,717	-487	-3.2	0.89	0.86
Ag Hmstd Land	12,193,990	12,193,990	0	0.0	57,265	56,046	-1,220	-2.1	0.47	0.46
Ag Non-Hmstd	5,105,440	5,105,440	0	0.0	39,422	38,572	-849	-2.2	0.77	0.76
Total	24,998,749	24,998,749	0	0.0	181,465	177,099	-4,367	-2.4	0.73	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	203,638	203,638	0	0.0	County	46.14	44.99	0.000	0.000
(-) TIF Tax Capacity	7	7	0	0.0	City/Town	12.41	11.91	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.56	20.68	21.020	19.319
(=) Taxable Tax Capacity	203,631	203,631	0	0.0	Special District	0.52	0.54	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	79.63	78.11	21.020	19.319

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	132,000	132,000		0.0	1,127	1,088	-39	-3.4	0.85	0.82
Res Hmstd: Avg Val	197,900	197,900		0.0	1,837	1,776	-61	-3.3	0.93	0.9
Res Hmstd: Hi Val	263,800	263,800		0.0	2,548	2,465	-83	-3.3	0.97	0.93
Res Hmstd: Ex-Hi Val	395,800	395,800		0.0	3,971	3,844	-127	-3.2	1.00	0.97
Apartment	300,000	300,000		0.0	3,617	3,509	-108	-3.0	1.21	1.17
Comm/Ind: Lo Val	150,000	150,000		0.0	3,287	3,228	-60	-1.8	2.19	2.15
Comm/Ind: Med Val	300,000	300,000		0.0	7,565	7,434	-131	-1.7	2.52	2.48
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	27,529	27,066	-463	-1.7	2.75	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 Homestead	17,250,210	17,250,210	0	0.0	220,198	211,920	-8,279	-3.8	1.28	1.23
Res Non-Hmstd	2,055,515	2,055,515	0	0.0	30,702	29,655	-1,047	-3.4	1.49	1.44
Apartments	729,368	729,368	0	0.0	13,397	12,899	-498	-3.7	1.84	1.77
Low-income Apts	143,596	143,596	0	0.0	1,616	1,551	-65	-4.0	1.13	1.08
Seasonal Recr'l	65,548	65,548	0	0.0	1,068	1,052	-17	-1.6	1.63	1.60
Com/Ind: Low val	477,221	477,221	0	0.0	14,680	14,437	-243	-1.7	3.08	3.03
Com/Ind Hi val	3,122,766	3,122,766	0	0.0	125,987	124,120	-1,868	-1.5	4.03	3.97
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	296,268	296,268	0	0.0	11,775	11,617	-158	-1.3	3.97	3.92
Agric HGA	93,606	93,606	0	0.0	1,097	1,073	-24	-2.2	1.17	1.15
Ag Hmstd Land	131,254	131,254	0	0.0	629	622	-7	-1.2	0.48	0.47
Ag Non-Hmstd	123,835	123,835	0	0.0	1,425	1,409	-16	-1.1	1.15	1.14
Total	24,489,188	24,489,188	0	0.0	422,575	410,355	-12,220	-2.9	1.73	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	263,715	263,715	0	0.0	County	40.95 39.85	0.000	0.000
(-) TIF Tax Capacity	8,387	8,387	0	0.0	City/Town	42.50 41.50	0.399	0.399
(-) FD Contrib Tax Cap	27,052	27,052	0	0.0	School District	30.28 30.67	22.239	18.773
(=) Taxable Tax Capacity	228,276	228,276	0	0.0	Special District	6.25 6.35	0.000	0.000
FD Distrib Tax Cap	49,844	49,084	-761	-1.5	Total	119.98 118.37	22.638	19.172

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	120,600	120,600		0.0	1,403	1,346	-57	-4.1	1.16	1.12
Res Hmstd: Avg Val	180,800	180,800		0.0	2,327	2,239	-88	-3.8	1.29	1.24
Res Hmstd: Hi Val	241,000	241,000		0.0	3,251	3,131	-120	-3.7	1.35	1.3
Res Hmstd: Ex-Hi Val	361,600	361,600		0.0	5,101	4,918	-183	-3.6	1.41	1.36
Apartment	300,000	300,000		0.0	5,178	5,014	-164	-3.2	1.73	1.67
Comm/Ind: Lo Val	150,000	150,000		0.0	4,219	4,131	-88	-2.1	2.81	2.75
Comm/Ind: Med Val	300,000	300,000		0.0	9,732	9,543	-189	-1.9	3.24	3.18
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	35,458	34,801	-657	-1.9	3.55	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 Homestead	17,328,140	17,328,140	0	0.0	204,782	200,041	-4,741	-2.3	1.18	1.15
Res Non-Hmstd	2,134,590	2,134,590	0	0.0	27,462	26,874	-588	-2.1	1.29	1.26
Apartments	616,148	616,148	0	0.0	9,955	9,731	-224	-2.2	1.62	1.58
Low-income Apts	140,896	140,896	0	0.0	1,383	1,355	-28	-2.0	0.98	0.96
Seasonal Recr'l	145,566	145,566	0	0.0	1,759	1,741	-18	-1.0	1.21	1.20
Com/Ind: Low val	300,819	300,819	0	0.0	8,788	8,694	-94	-1.1	2.92	2.89
Com/Ind Hi val	2,612,883	2,612,883	0	0.0	100,721	99,820	-901	-0.9	3.85	3.82
Publ U: Elec Gen	186,725	186,725	0	0.0	5,230	5,140	-91	-1.7	2.80	2.75
Publ U: Other	289,690	289,690	0	0.0	11,094	10,988	-106	-1.0	3.83	3.79
Agric HGA	133,380	133,380	0	0.0	1,361	1,331	-30	-2.2	1.02	1.00
Ag Hmstd Land	262,861	262,861	0	0.0	1,037	1,028	-9	-0.9	0.39	0.39
Ag Non-Hmstd	430,201	430,201	0	0.0	4,068	4,040	-28	-0.7	0.95	0.94
Total	24,581,899	24,581,899	0	0.0	377,640	370,782	-6,858	-1.8	1.54	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	269,099	269,099	0	0.0	County	32.46	31.79	0.185	0.185
(-) TIF Tax Capacity	5,284	5,284	0	0.0	City/Town	37.50	36.73	0.980	0.980
(-) FD Contrib Tax Cap	24,742	24,742	0	0.0	School District	29.16	29.53	18.410	16.475
(=) Taxable Tax Capacity	239,072	239,072	0	0.0	Special District	6.25	6.42	0.000	0.000
FD Distrib Tax Cap	27,266	26,850	-416	-1.5	Total	105.37	104.46	19.575	17.640

**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	160,400	160,400	0.0	1,764	1,720	-43	-2.5	1.1	1.07	
Res Hmstd: Avg Val	240,500	240,500	0.0	2,841	2,774	-67	-2.4	1.18	1.15	
Res Hmstd: Hi Val	320,600	320,600	0.0	3,917	3,827	-90	-2.3	1.22	1.19	
Res Hmstd: Ex-Hi Val	481,000	481,000	0.0	6,010	5,873	-137	-2.3	1.25	1.22	
Apartment	300,000	300,000	0.0	4,539	4,447	-92	-2.0	1.51	1.48	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,845	3,795	-49	-1.3	2.56	2.53	
Comm/Ind: Med Val	300,000	300,000	0.0	8,873	8,767	-106	-1.2	2.96	2.92	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,338	31,970	-368	-1.1	3.23	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 Homestead	24,113,417	24,113,417	0	0.0	300,907	291,922	-8,985	-3.0	1.25	1.21
Res Non-Hmstd	2,560,164	2,560,164	0	0.0	36,024	35,003	-1,022	-2.8	1.41	1.37
Apartments	1,731,133	1,731,133	0	0.0	28,356	27,672	-684	-2.4	1.64	1.60
Low-income Apts	137,258	137,258	0	0.0	1,449	1,406	-43	-2.9	1.06	1.02
Seasonal Recr'l	42,865	42,865	0	0.0	700	680	-19	-2.8	1.63	1.59
Com/Ind: Low val	523,856	523,856	0	0.0	15,687	15,489	-198	-1.3	2.99	2.96
Com/Ind Hi val	5,393,773	5,393,773	0	0.0	208,889	206,938	-1,951	-0.9	3.87	3.84
Publ U: Elec Gen	102,025	102,025	0	0.0	2,903	2,868	-35	-1.2	2.85	2.81
Publ U: Other	607,392	607,392	0	0.0	23,562	23,320	-242	-1.0	3.88	3.84
Agric HGA	177,944	177,944	0	0.0	1,854	1,811	-43	-2.3	1.04	1.02
Ag Hmstd Land	939,765	939,765	0	0.0	5,042	4,976	-67	-1.3	0.54	0.53
Ag Non-Hmstd	419,564	419,564	0	0.0	4,080	4,037	-42	-1.0	0.97	0.96
Total	36,749,159	36,749,159	0	0.0	629,453	616,122	-13,330	-2.1	1.71	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	412,703	412,703	0	0.0	County	32.45	31.66	0.000	0.000
(-) TIF Tax Capacity	11,267	11,267	0	0.0	City/Town	43.84	42.92	0.762	0.762
(-) FD Contrib Tax Cap	48,715	48,715	0	0.0	School District	28.88	29.32	21.962	19.489
(=) Taxable Tax Capacity	<u>352,722</u>	<u>352,722</u>	<u>0</u>	<u>0.0</u>	Special District	<u>5.36</u>	<u>5.38</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	50,599	49,827	-772	-1.5	Total	110.53	109.28	22.723	20.251

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	141,300	141,300	0.0	1,612	1,562	-50	-3.1	1.14	1.11
Res Hmstd: Avg Val	211,800	211,800	0.0	2,621	2,545	-77	-2.9	1.24	1.20
Res Hmstd: Hi Val	282,300	282,300	0.0	3,631	3,527	-104	-2.9	1.29	1.25
Res Hmstd: Ex-Hi Val	423,600	423,600	0.0	5,645	5,487	-158	-2.8	1.33	1.3
Apartment	300,000	300,000	0.0	4,827	4,705	-121	-2.5	1.61	1.57
Comm/Ind: Lo Val	150,000	150,000	0.0	4,008	3,943	-65	-1.6	2.67	2.63
Comm/Ind: Med Val	300,000	300,000	0.0	9,238	9,099	-140	-1.5	3.08	3.03
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,647	33,159	-489	-1.5	3.36	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 Homestead	15,812,323	15,812,323	0	0.0	209,277	205,437	-3,840	-1.8	1.32	1.30
Res Non-Hmstd	2,254,478	2,254,478	0	0.0	32,934	32,336	-597	-1.8	1.46	1.43
Apartments	401,467	401,467	0	0.0	7,042	6,914	-128	-1.8	1.75	1.72
Low-income Apts	98,053	98,053	0	0.0	1,096	1,074	-21	-1.9	1.12	1.10
Seasonal Recr'l	71,459	71,459	0	0.0	1,000	990	-10	-1.0	1.40	1.39
Com/Ind: Low val	388,566	388,566	0	0.0	11,903	11,791	-112	-0.9	3.06	3.03
Com/Ind Hi val	2,367,200	2,367,200	0	0.0	94,641	93,991	-650	-0.7	4.00	3.97
Publ U: Elec Gen	20,832	20,832	0	0.0	582	580	-3	-0.5	2.79	2.78
Publ U: Other	250,279	250,279	0	0.0	9,690	9,623	-67	-0.7	3.87	3.84
Agric HGA	347,424	347,424	0	0.0	3,550	3,502	-48	-1.4	1.02	1.01
Ag Hmstd Land	1,324,520	1,324,520	0	0.0	6,558	6,505	-53	-0.8	0.50	0.49
Ag Non-Hmstd	563,103	563,103	0	0.0	5,815	5,768	-48	-0.8	1.03	1.02
Total	23,899,703	23,899,703	0	0.0	384,087	378,510	-5,577	-1.5	1.61	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	255,049	255,049	0	0.0	County	41.13	40.37	0.000	0.000
(-) TIF Tax Capacity	6,596	6,596	0	0.0	City/Town	34.85	34.05	0.967	0.967
(-) FD Contrib Tax Cap	21,114	21,114	0	0.0	School District	35.53	35.83	19.582	18.338
(=) Taxable Tax Capacity	227,339	227,339	0	0.0	Special District	5.77	5.85	0.000	0.000
FD Distrib Tax Cap	24,101	23,733	-368	-1.5	Total	117.29	116.09	20.549	19.305

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	167,600	167,600	0.0	2,050	2,012	-38	-1.9	1.22	1.20
Res Hmstd: Avg Val	251,200	251,200	0.0	3,291	3,231	-59	-1.8	1.31	1.29
Res Hmstd: Hi Val	334,800	334,800	0.0	4,531	4,451	-81	-1.8	1.35	1.33
Res Hmstd: Ex-Hi Val	502,400	502,400	0.0	6,932	6,809	-122	-1.8	1.38	1.36
Apartment	300,000	300,000	0.0	5,015	4,933	-82	-1.6	1.67	1.64
Comm/Ind: Lo Val	150,000	150,000	0.0	4,127	4,082	-45	-1.1	2.75	2.72
Comm/Ind: Med Val	300,000	300,000	0.0	9,528	9,428	-100	-1.0	3.18	3.14
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,730	34,376	-354	-1.0	3.47	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 Homestead	14,810,730	14,810,730	0	0.0	227,644	220,317	-7,326	-3.2	1.54	1.49
Res Non-Hmstd	1,483,053	1,483,053	0	0.0	26,434	25,651	-782	-3.0	1.78	1.73
Apartments	972,647	972,647	0	0.0	21,158	20,608	-549	-2.6	2.18	2.12
Low-income Apts	126,107	126,107	0	0.0	1,679	1,629	-50	-3.0	1.33	1.29
Seasonal Recr'l	13,497	13,497	0	0.0	312	306	-6	-2.0	2.31	2.27
Com/Ind: Low val	341,773	341,773	0	0.0	11,486	11,305	-181	-1.6	3.36	3.31
Com/Ind Hi val	3,828,782	3,828,782	0	0.0	167,088	164,668	-2,419	-1.4	4.36	4.30
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	272,206	272,206	0	0.0	11,792	11,641	-151	-1.3	4.33	4.28
Agric HGA	52,651	52,651	0	0.0	809	796	-13	-1.6	1.54	1.51
Ag Hmstd Land	118,923	118,923	0	0.0	795	779	-16	-2.0	0.67	0.65
Ag Non-Hmstd	217,298	217,298	0	0.0	3,196	3,112	-84	-2.6	1.47	1.43
Total	22,237,667	22,237,667	0	0.0	472,392	460,813	-11,579	-2.5	2.12	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	251,245	251,245	0	0.0	County	49.42	48.84	0.000	0.000
(-) TIF Tax Capacity	6,475	6,475	0	0.0	City/Town	53.84	50.39	0.422	0.422
(-) FD Contrib Tax Cap	31,850	31,850	0	0.0	School District	30.69	31.52	25.213	23.043
(=) Taxable Tax Capacity	212,919	212,919	0	0.0	Special District	10.97	11.03	0.000	0.000
FD Distrib Tax Cap	43,142	42,484	-658	-1.5	Total	144.91	141.78	25.635	23.465

**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	123,300	123,300	0.0	1,724	1,667	-57	-3.3	1.4	1.35	
Res Hmstd: Avg Val	184,900	184,900	0.0	2,855	2,763	-92	-3.2	1.54	1.49	
Res Hmstd: Hi Val	246,500	246,500	0.0	3,986	3,860	-126	-3.2	1.62	1.57	
Res Hmstd: Ex-Hi Val	369,800	369,800	0.0	6,249	6,055	-195	-3.1	1.69	1.64	
Apartment	300,000	300,000	0.0	6,203	6,021	-183	-2.9	2.07	2.01	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,825	4,722	-103	-2.1	3.22	3.15	
Comm/Ind: Med Val	300,000	300,000	0.0	11,131	10,901	-229	-2.1	3.71	3.63	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,556	39,736	-820	-2.0	4.06	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 Homestead	18,307,322	18,307,322	0	0.0	269,829	269,025	-804	-0.3	1.47	1.47
Res Non-Hmstd	2,121,496	2,121,496	0	0.0	33,920	33,818	-101	-0.3	1.60	1.59
Apartments	2,223,749	2,223,749	0	0.0	43,031	42,792	-239	-0.6	1.94	1.92
Low-income Apts	174,208	174,208	0	0.0	2,080	2,069	-12	-0.6	1.19	1.19
Seasonal Recr'l	4,461	4,461	0	0.0	85	84	0	-0.4	1.90	1.89
Com/Ind: Low val	391,667	391,667	0	0.0	12,556	12,526	-30	-0.2	3.21	3.20
Com/Ind Hi val	7,671,340	7,671,340	0	0.0	320,327	319,516	-811	-0.3	4.18	4.17
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	211,008	211,008	0	0.0	8,846	8,823	-22	-0.3	4.19	4.18
Agric HGA	150	150	0	0.0	2	2	0	-0.6	1.36	1.35
Ag Hmstd Land	66	66	0	0.0	0	0	0	-1.2	0.39	0.38
Ag Non-Hmstd	272	272	0	0.0	4	4	0	-0.7	1.38	1.37
Total	31,105,738	31,105,738	0	0.0	690,678	688,659	-2,019	-0.3	2.22	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	389,249	389,249	0	0.0	County	49.42	48.84	0.000	0.000
(-) TIF Tax Capacity	28,814	28,814	0	0.0	City/Town	44.41	43.32	0.198	0.198
(-) FD Contrib Tax Cap	57,486	57,486	0	0.0	School District	28.15	28.68	20.222	20.633
(=) Taxable Tax Capacity	302,949	302,949	0	0.0	Special District	12.56	12.71	0.000	0.000
FD Distrib Tax Cap	25,420	25,033	-388	-1.5	Total	134.54	133.55	20.420	20.831

*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	164,900	164,900	0.0	2,254	2,247	-7	-0.3	1.37	1.36	
Res Hmstd: Avg Val	247,300	247,300	0.0	3,631	3,618	-13	-0.4	1.47	1.46	
Res Hmstd: Hi Val	329,700	329,700	0.0	5,007	4,989	-18	-0.4	1.52	1.51	
Res Hmstd: Ex-Hi Val	494,600	494,600	0.0	7,665	7,636	-29	-0.4	1.55	1.54	
Apartment	300,000	300,000	0.0	5,658	5,633	-25	-0.4	1.89	1.88	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,514	4,498	-16	-0.4	3.01	3	
Comm/Ind: Med Val	300,000	300,000	0.0	10,430	10,390	-40	-0.4	3.48	3.46	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,039	37,890	-150	-0.4	3.80	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 Homestead	24,840,208	24,840,208	0	0.0	349,120	348,579	-540	-0.2	1.41	1.40
Res Non-Hmstd	3,893,570	3,893,570	0	0.0	58,027	57,953	-74	-0.1	1.49	1.49
Apartments	1,759,728	1,759,728	0	0.0	30,930	30,816	-114	-0.4	1.76	1.75
Low-income Apts	122,830	122,830	0	0.0	1,335	1,333	-2	-0.1	1.09	1.09
Seasonal Recr'l	102,533	102,533	0	0.0	1,568	1,560	-8	-0.5	1.53	1.52
Com/Ind: Low val	369,970	369,970	0	0.0	11,321	11,307	-14	-0.1	3.06	3.06
Com/Ind Hi val	6,136,851	6,136,851	0	0.0	246,057	245,770	-286	-0.1	4.01	4.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	266,338	266,338	0	0.0	10,626	10,610	-16	-0.1	3.99	3.98
Agric HGA	52,989	52,989	0	0.0	713	705	-8	-1.1	1.34	1.33
Ag Hmstd Land	78,396	78,396	0	0.0	399	395	-4	-1.0	0.51	0.50
Ag Non-Hmstd	197,803	197,803	0	0.0	2,248	2,229	-19	-0.8	1.14	1.13
Total	37,821,216	37,821,216	0	0.0	712,343	711,258	-1,085	-0.2	1.88	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	451,450	451,450	0	0.0	County	49.42	48.84	0.000	0.000
(-) TIF Tax Capacity	7,434	7,434	0	0.0	City/Town	31.74	31.23	0.812	0.812
(-) FD Contrib Tax Cap	49,577	49,577	0	0.0	School District	27.45	27.81	19.932	20.258
(=) Taxable Tax Capacity	394,439	394,439	0	0.0	Special District	11.70	11.85	0.000	0.000
FD Distrib Tax Cap	18,334	18,054	-280	-1.5	Total	120.30	119.73	20.743	21.070

**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	224,900	224,900	0.0	2,968	2,963	-5	-0.2	1.32	1.32	
Res Hmstd: Avg Val	337,200	337,200	0.0	4,673	4,665	-8	-0.2	1.39	1.38	
Res Hmstd: Hi Val	449,500	449,500	0.0	6,340	6,329	-11	-0.2	1.41	1.41	
Res Hmstd: Ex-Hi Val	674,400	674,400	0.0	10,037	10,017	-19	-0.2	1.49	1.49	
Apartment	300,000	300,000	0.0	5,134	5,122	-12	-0.2	1.71	1.71	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,198	4,190	-8	-0.2	2.8	2.79	
Comm/Ind: Med Val	300,000	300,000	0.0	9,692	9,672	-20	-0.2	3.23	3.22	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,330	35,252	-78	-0.2	3.53	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 Homestead	12,982,806	12,982,806	0	0.0	191,188	188,151	-3,036	-1.6	1.47	1.45
Res Non-Hmstd	1,575,058	1,575,058	0	0.0	26,243	25,832	-411	-1.6	1.67	1.64
Apartments	1,324,917	1,324,917	0	0.0	26,350	25,924	-427	-1.6	1.99	1.96
Low-income Apts	269,245	269,245	0	0.0	3,364	3,303	-61	-1.8	1.25	1.23
Seasonal Recr'l	14,940	14,940	0	0.0	276	273	-3	-1.1	1.85	1.83
Com/Ind: Low val	341,059	341,059	0	0.0	11,008	10,912	-96	-0.9	3.23	3.20
Com/Ind Hi val	4,385,113	4,385,113	0	0.0	186,239	184,683	-1,556	-0.8	4.25	4.21
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	263,645	263,645	0	0.0	11,172	11,077	-95	-0.8	4.24	4.20
Agric HGA	853	853	0	0.0	13	13	0	-0.8	1.53	1.52
Ag Hmstd Land	893	893	0	0.0	5	5	0	-0.8	0.54	0.53
Ag Non-Hmstd	21,378	21,378	0	0.0	266	264	-2	-0.6	1.24	1.24
Total	21,179,910	21,179,910	0	0.0	456,123	450,437	-5,686	-1.2	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	252,167	252,167	0	0.0	County	65.37	64.47	0.000	0.000
(-) TIF Tax Capacity	15,340	15,340	0	0.0	City/Town	35.80	34.37	1.031	1.031
(-) FD Contrib Tax Cap	33,409	33,409	0	0.0	School District	25.55	26.01	22.140	21.134
(=) Taxable Tax Capacity	203,418	203,418	0	0.0	Special District	10.55	10.76	0.000	0.000
FD Distrib Tax Cap	28,350	27,917	-433	-1.5	Total	137.27	135.62	23.171	22.164

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	135,500	135,500		0.0	1,830	1,798	-32	-1.7	1.35	1.33
Res Hmstd: Avg Val	203,200	203,200		0.0	3,000	2,949	-51	-1.7	1.48	1.45
Res Hmstd: Hi Val	270,900	270,900		0.0	4,170	4,100	-70	-1.7	1.54	1.51
Res Hmstd: Ex-Hi Val	406,400	406,400		0.0	6,511	6,403	-108	-1.7	1.60	1.58
Apartment	300,000	300,000		0.0	5,843	5,751	-92	-1.6	1.95	1.92
Comm/Ind: Lo Val	150,000	150,000		0.0	4,616	4,564	-52	-1.1	3.08	3.04
Comm/Ind: Med Val	300,000	300,000		0.0	10,656	10,539	-117	-1.1	3.55	3.51
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	38,839	38,421	-419	-1.1	3.88	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 Homestead	16,713,446	16,713,446	0	0.0	283,503	278,023	-5,481	-1.9	1.70	1.66
Res Non-Hmstd	5,029,397	5,029,397	0	0.0	97,284	95,420	-1,864	-1.9	1.93	1.90
Apartments	3,152,193	3,152,193	0	0.0	69,601	68,277	-1,324	-1.9	2.21	2.17
Low-income Apts	427,644	427,644	0	0.0	5,812	5,700	-112	-1.9	1.36	1.33
Seasonal Recr'l	21,153	21,153	0	0.0	495	485	-9	-1.9	2.34	2.29
Com/Ind: Low val	634,751	634,751	0	0.0	21,656	21,428	-229	-1.1	3.41	3.38
Com/Ind Hi val	6,930,453	6,930,453	0	0.0	309,981	306,800	-3,181	-1.0	4.47	4.43
Publ U: Elec Gen	34,317	34,317	0	0.0	1,175	1,159	-16	-1.3	3.42	3.38
Publ U: Other	359,449	359,449	0	0.0	16,077	15,912	-165	-1.0	4.47	4.43
Agric HGA	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	-1.8	1.58	1.55
Total	33,304,273	33,304,273	0	0.0	805,609	793,227	-12,382	-1.5	2.42	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	408,028	408,028	0	0.0	County	48.75	48.18	0.000	0.000
(-) TIF Tax Capacity	28,049	28,049	0	0.0	City/Town	74.55	70.85	2.804	2.804
(-) FD Contrib Tax Cap	47,498	47,498	0	0.0	School District	25.69	26.88	20.078	19.441
(=) Taxable Tax Capacity	332,481	332,481	0	0.0	Special District	9.35	9.57	0.000	0.000
FD Distrib Tax Cap	50,483	49,713	-770	-1.5	Total	158.34	155.48	22.882	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	144,900	144,900	0.0	2,243	2,199	-44	-1.9	1.55	1.52	
Res Hmstd: Avg Val	217,300	217,300	0.0	3,658	3,587	-71	-1.9	1.68	1.65	
Res Hmstd: Hi Val	289,700	289,700	0.0	5,073	4,975	-98	-1.9	1.75	1.72	
Res Hmstd: Ex-Hi Val	434,600	434,600	0.0	7,876	7,724	-152	-1.9	1.81	1.78	
Apartment	300,000	300,000	0.0	6,624	6,498	-126	-1.9	2.21	2.17	
Comm/Ind: Lo Val	150,000	150,000	0.0	5,086	5,012	-74	-1.4	3.39	3.34	
Comm/Ind: Med Val	300,000	300,000	0.0	11,753	11,584	-169	-1.4	3.92	3.86	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	42,866	42,253	-613	-1.4	4.29	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 Homestead	9,947,020	9,947,020	0	0.0	159,728	153,786	-5,942	-3.7	1.61	1.55
Res Non-Hmstd	2,080,946	2,080,946	0	0.0	39,565	38,205	-1,360	-3.4	1.90	1.84
Apartments	1,968,784	1,968,784	0	0.0	43,095	41,700	-1,395	-3.2	2.19	2.12
Low-income Apts	446,132	446,132	0	0.0	5,986	5,775	-212	-3.5	1.34	1.29
Seasonal Recr'l	3,275	3,275	0	0.0	82	80	-2	-2.9	2.52	2.44
Com/Ind: Low val	419,522	419,522	0	0.0	14,217	13,945	-272	-1.9	3.39	3.32
Com/Ind Hi val	3,274,381	3,274,381	0	0.0	145,881	143,405	-2,476	-1.7	4.46	4.38
Publ U: Elec Gen	1,049	1,049	0	0.0	36	35	-1	-2.2	3.41	3.33
Publ U: Other	274,657	274,657	0	0.0	12,232	12,024	-208	-1.7	4.45	4.38
Agric HGA	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	1,925	1,925	0	0.0	31	30	-1	-1.9	1.60	1.57
Total	18,417,690	18,417,690	0	0.0	420,853	408,984	-11,869	-2.8	2.29	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	215,670	215,670	0	0.0	County	60.56	59.73	0.000	0.000
(-) TIF Tax Capacity	21,502	21,502	0	0.0	City/Town	47.40	42.79	0.000	0.000
(-) FD Contrib Tax Cap	22,734	22,734	0	0.0	School District	39.50	41.71	18.980	15.691
(=) Taxable Tax Capacity	171,433	171,433	0	0.0	Special District	12.47	12.67	0.000	0.000
FD Distrib Tax Cap	46,637	45,925	-712	-1.5	Total	159.93	156.89	18.980	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	116,800	116,800	0.0	1,662	1,596	-66	-4.0	1.42	1.37	
Res Hmstd: Avg Val	175,100	175,100	0.0	2,789	2,685	-104	-3.7	1.59	1.53	
Res Hmstd: Hi Val	233,400	233,400	0.0	3,916	3,773	-143	-3.6	1.68	1.62	
Res Hmstd: Ex-Hi Val	350,200	350,200	0.0	6,174	5,954	-220	-3.6	1.76	1.70	
Apartment	300,000	300,000	0.0	6,567	6,354	-213	-3.2	2.19	2.12	
Comm/Ind: Lo Val	150,000	150,000	0.0	5,063	4,946	-118	-2.3	3.38	3.3	
Comm/Ind: Med Val	300,000	300,000	0.0	11,719	11,461	-258	-2.2	3.91	3.82	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	42,782	41,868	-913	-2.1	4.28	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	121
167.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	8,280,340	82,803	90,638
167.2	Ag Hmstd HGA: 76K-414K: New	1.000	158,282	1,583	1,592
168.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	32,214	322	353
168.2	Ag Hmstd HGA: 414K-500K: New	1.000	452	5	5
169.1	Ag Hmstd HGA: >500K: Exist	1.250	51,415	643	721
169.2	Ag Hmstd HGA: >500K: New	1.250	812	10	11
170.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	2,215	10	2
171.1	Ag Hmstd 2a 1 & b: <115K: Exist	0.500	9,125,863	45,629	11,232
171.2	Ag Hmstd 2a 1 & b: <115K: New	0.500	3,023	15	4
172.1	Ag Hmstd 2a 1 & b: 115K-345K: Exist	0.500	12,688,736	63,444	55,626
172.2	Ag Hmstd 2a 1 & b: 115K-345K: New	0.500	4,723	24	21
173.1	Ag Hmstd 2a 1 & b: 345K-1.29M: Exist	0.500	29,970,411	149,852	102,064
173.2	Ag Hmstd 2a 1 & b: 345K-1.29M: New	0.500	13,149	66	44
174.1	Ag Hmstd 2a 1 & b: >1.29M: Exist	1.000	23,210,206	232,102	142,057
174.2	Ag Hmstd 2a 1 & b: >1.29M: New	1.000	12,031	120	66
175.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	265	1	0
176.1	Ag Hmstd 2b 1 & b: <115K: Exist	0.500	826,481	4,132	1,625
176.2	Ag Hmstd 2b 1 & b: <115K: New	0.500	124	1	0
177.1	Ag Hmstd 2b 1 & b: 115K-345K: Exist	0.500	1,076,686	5,383	5,636
177.2	Ag Hmstd 2b 1 & b: 115K-345K: New	0.500	138	1	1
178.1	Ag Hmstd 2b 1 & b: 345K-1.29M: Exist	0.500	840,955	4,205	3,750
178.2	Ag Hmstd 2b 1 & b: 345K-1.29M: New	0.500	74	0	0
179.1	Ag Hmstd 2b 1 & b: >1.29M: Exist	1.000	164,092	1,641	1,348
179.2	Ag Hmstd 2b 1 & b: >1.29M: New	1.000	20	0	0
183.1	Ag 2a Non-homestead: Exist	1.000	37,719,654	377,197	251,854
183.2	Ag 2a Non-homestead: New	1.000	20,097	201	131
184.1	Ag 2b Non-homestead: Exist	1.000	7,367,989	73,680	69,965
184.2	Ag 2b Non-homestead: New	1.000	2,767	28	25
185.1	Migrant Housing <500K: Exist	1.000	837	8	10
188.1	Managed forest land (2c)	0.650	409,021	2,659	2,498
189.1	Private Airport (2d)	1.000	841	8	10
195.1	Res 1b Homestead: <50K: Exist	0.450	465,312	2,094	2,998
197.1	Res Homestead: 76K-414K: Exist	1.000	225,852,995	2,258,530	3,242,958
197.2	Res Homestead: 76K-414K: New	1.000	1,510,722	15,107	21,294
198.1	Res Homestead: 414K-500K: Exist	1.000	2,494,509	24,945	31,643
198.2	Res Homestead: 414K-500K: New	1.000	18,200	182	233
199.1	Res Homestead: > 500K: Exist	1.250	9,348,020	116,850	155,313
199.2	Res Homestead: > 500K: New	1.250	79,609	995	1,308
202.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	28,767,224	287,672	425,948
202.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	489,362	4,894	6,809
203.1	Res NonHmstd 1 unit: >500K: Exist	1.250	1,978,149	24,727	33,262
203.2	Res NonHmstd 1 unit: >500K: New	1.250	31,441	393	505
205.1	Res NonHmstd 2-3 units: Exist	1.250	6,999,262	87,491	128,429
205.2	Res NonHmstd 2-3 units: New	1.250	118,010	1,475	1,999
208.1	Regular apartments (4a): Exist	1.250	18,723,625	234,045	363,053
208.2	Regular apartments (4a): New	1.250	414,404	5,180	8,216
209.1	Low-income housing (4d): Exist	0.750	3,034,853	22,761	36,982
209.2	Low-income housing (4d): New	0.750	62,782	471	772
210.1	Student housing: Exist	1.000	22,828	228	359
211.1	Manuf home park land: Exist	1.250	602,763	7,535	10,924

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

(all figures in \$000s)

Item ID	Description	Rate	Current Law	Final Tax & Ed Finance bills	Change
213.1	Non-comm SeasRec: <76K: Exist	1.000	9,504,496	95,045	90,736
213.2	Non-comm SeasRec: <76K: New	1.000	83,469	835	801
214.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	12,575,713	125,757	132,061
214.2	Non-Comm SeasRec: 76K-500K: New	1.000	100,468	1,005	1,054
215.1	Non-comm SeasRec: >500K: Exist	1.250	1,084,759	13,559	13,179
215.2	Non-comm SeasRec: >500K: New	1.250	8,456	106	104
217.1	Comm SeasRec 1c: <600K: Exist	0.500	380,021	1,900	1,810
217.2	Comm SeasRec 1c: <600K: New	0.500	2,052	10	10
218.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	176,485	1,765	1,557
218.2	Com SeasRec 1c: 600K-2.3M: New	1.000	984	10	8
219.1	Com SeasRec 1c: >2.3M: Exist	1.250	15,510	194	200
219.2	Com SeasRec 1c: >2.3M: New	1.250	87	1	1
220.1	Com SeasRec 4c: <500K: Exist	1.000	211,395	2,114	2,667
220.2	Com SeasRec 4c: <500K: New	1.000	1,032	10	13
221.1	Com SeasRec 4c: >500K: Exist	1.250	137,405	1,718	1,903
221.2	Com SeasRec 4c: >500K: New	1.250	512	6	7
222.1	Bed & Breakfast: Exist	1.250	21,549	269	322
223.1	Qualifying golf courses	1.250	226,966	2,837	3,396
224.1	Metro Non-profit Indoor Rec	1.250	13,828	173	305
225.1	Non-profit/Comm Serv - NonRev: Exist	1.500	33,270	499	729
226.1	Non-profit/Comm Serv - donation: Exist	1.500	65,843	988	1,684
227.1	Seasonal Restaurant on Lake: Exist	1.250	14,430	180	156
228.1	Qualifying Marina <500K: Exist	1.000	1,627	16	20
229.1	Qualifying Marina >500K: Exist	1.250	544	7	9
231.1	Commercial: <150K: Exist	1.500	8,520,891	127,813	256,920
231.2	Commercial: <150K: New	1.500	112,064	1,681	3,349
232.1	Commercial: >150K: Exist	2.000	44,923,267	898,465	1,829,309
232.2	Commercial: >150K: New	2.000	546,369	10,927	22,034
234.1	JOBZ Commercial: <150K: Exist	0.000	8,718	0	0
234.2	JOBZ Commercial: <150K: New	0.000	112	0	0
235.1	JOBZ Commercial: >150K: Exist	0.000	90,950	0	0
235.2	JOBZ Commercial: >150K: New	0.000	1,226	0	0
238.1	Industrial: <150K: Exist	1.500	1,356,921	20,354	41,934
238.2	Industrial: <150K: New	1.500	16,812	252	507
239.1	Industrial: >150K: Exist	2.000	13,688,429	273,769	557,652
239.2	Industrial: >150K: New	2.000	167,246	3,345	6,692
241.1	JOBZ Industrial: <150K: Exist	0.000	11,328	0	0
241.2	JOBZ Industrial: <150K: New	0.000	196	0	0
242.1	JOBZ Industrial: >150K: Exist	0.000	339,869	0	0
242.2	JOBZ Industrial: >150K: New	0.000	2,991	0	0
245.1	Publ Util: land & bldgs <150K	1.500	70,724	1,061	1,866
246.1	Publ Util: land & bldgs >150K	2.000	1,141,636	22,833	42,295
247.1	Publ Util: Electric Generat Mach	2.000	2,108,996	42,180	53,032
248.1	Publ Util: machinery (non-generat)	2.000	1,623,819	32,476	54,809
250.1	Railroad <150K	1.500	204,933	3,074	6,522
251.1	Railroad >150K	2.000	1,097,081	21,942	40,099
253.1	Non-comm aircraft hangars	1.500	3,808	57	76
254.1	Mineral	2.000	2,325	46	111
255.1	Misc class 5	2.000	1,859	37	51
261.1	Personal: 3f	1.000	15,140	151	186
262.1	Non-comm aircraft hangars	1.500	78,505	1,178	1,579
263.1	Pers: It31 tools&mach excl elec gen	2.000	302,160	6,043	10,104
264.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	3,835	38	60
265.1	Pers: It32 struct/leased land-NCSRR<76	1.000	49,090	491	508
266.1	Pers: It32 NCSRR: 76K-500K	1.000	2,117	21	22

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

(all figures in \$000s)

268.1	Pers: It32 struct/leased land-C/I	2.000	42,987	860	1,488
269.1	Pers: Item 33 ag real estate	1.000	43,431	434	455
271.1	Pers: It41 struct/leased land - C/I	2.000	444,460	8,889	13,366
275.1	Pers: It41 struct/leased land - nonC/I, no	1.250	13,207	165	249
276.1	Pers: Item 42 non-EZ struct/RR land	2.000	39,457	789	1,574
277.1	Pers: It43 leased real estate - non C/I	1.500	20,472	307	533
278.1	Pers: Item 43 leased real estate - C/I	2.000	497,011	9,940	14,286
279.1	Pers: Item 44T electric util trans lines	2.000	2,303,036	46,061	86,925
280.1	Pers: Item 44D electric util distri lines	2.000	313,217	6,264	11,960
281.1	Pers: Item 45 syst/gas utils	2.000	3,514,599	70,292	118,264
282.1	Pers: Item 46 syst/water utils	2.000	66	1	3
283.1	Pers: Item 48 misc	2.000	21,656	433	577
287.1	JOBZ: It41 non EZ struct/leased land-C/	0.000	1,571	0	0
289.1	JOBZ Pers: It43 leased real est - C/I	0.000	150	0	0
318.1	Ag HGA: Hmstd Market Excl Value: Ex	0.000	1,900,120	0	3,902
318.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	41,082	0	103
319.1	Res Hmstd: Hmstd Market Excl Value:	0.000	27,929,766	0	55,471
319.2	Res Hmstd: Hmstd Market Excl Value:	0.000	161,885	0	329
	State Total		571,464,383	6,003,132	8,706,351

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

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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

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

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	