

House Research Simulation Report: Property Tax

Simulation #14A2Z

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DESCRIPTION

BASELINE: Final Pay 2013 (including homestead credit refund & PTR)

ALTERNATIVE: Actual Pay 2014 (incl est hmstd credit refund, PTR, & ag cred)

This report compares property taxes payable in 2014 to property taxes payable in 2013, including the effects of the homestead credit refund (HCR) and the renters' property tax refund (PTR). The payable 2013 portion of the simulation is final market value and levy data reported by the counties to the Dept. of Revenue, plus actual and estimated data for FY '14 HCR and PTR from the Dept. of Revenue. The payable 2014 market value and levy data is actual data supplied by the counties, plus projected FY '15 HCR, PTR, and supplemental ag credit payments, from the Dept. of Revenue. This report was prepared at the county level because the HCR and PTR data was only available at the county level. In addition, some of the usual property type categories were combined because the HCR and PTR data does not permit a breakdown into more detailed property types. (Note that the data shown on the statewide page is not necessarily the same as if you added those data items from the county pages – this is because the Dept. of Revenue was not able to allocate all of the estimated PTR and HCR to specific counties, so those amounts are reflected on the statewide page only.)

KEY POINTS

- **Statewide, property taxes are forecast to decrease by \$49 million, or 0.6%.** This is achieved through an increase of \$124 million on gross property taxes before the homestead credit refund and the renters' property tax refund, and a projected increase of \$157 million in the homestead credit refund and the renters' property tax refund, plus \$17 million in supplemental ag credit payments.
- **On a statewide average basis, property tax changes on existing properties vary** from -5.2% (on residential homesteads) to +8.1% (on agricultural property). Changes on the largest property types are -1.7% on residential rental property, +0.3% on commercial-industrial property, +1.7% on public utility property, and -0.5% on seasonal-recreational property.

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

BASELINE: Final Pay 2013 (including homestead credit refund & PTR)

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are levies reported by county auditors on the abstracts of tax lists.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists.
- **Homestead credit refund and renters property tax refund** figures are preliminary data plus estimates reported by the Department of Revenue.

ALTERNATIVE: Actual Pay 2014 (incl est hmstd credit refund, PTR, & ag cred)

- **Market values** are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are the levies reported by the county auditors to the Dept. of Revenue.
- The **state levy** is based on the actual state levy amount.
- **Fiscal disparities** net tax capacities were taken from the abstracts of assessment. Distribution levies were provided by the Dept. of Revenue based on information provided by the administrative auditors of the metro and iron range programs. (Note that the fiscal disparities contribution net tax capacity for the city of Bloomington, and report pages for all areas containing the city of Bloomington, includes the Mall of America TIF tax capacity that is taxed at the areawide rate. That is why the total contribution net tax capacity appears to exceed the total distribution net tax capacity.)
- **Tax increment financing (TIF) net tax capacities** were taken from the abstracts of assessment (note that sometimes the final TIF net tax capacities will differ from the ones reported on the abstracts of assessment).
- **Property tax credits** are determined within the simulation model, except that the 2014 supplemental ag credit payments were estimated by the Dept. of Revenue.
- **Homestead credit refund and renters property tax refund** estimates provided by the Dept. of Revenue. Note that credits that could not be allocated to individual counties are shown on the statewide page only, hence the property tax amounts shown on the individual county pages will not sum to the same figures as are shown on the state page.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential homestead:		
<\$500,000	1.0%	1.0%*
>\$500,000	1.25	1.25
Residential non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income	0.75	0.75
Commercial-industrial-public utility:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Seasonal recreational commercial:		
Homestead resorts (1c):		
<\$600,000	0.5	0.5
\$600,000- \$2,300,000	1.0	1.0
>\$2,300,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Seasonal recreational residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Disabled homestead <\$50,000	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$1,290,000	0.5	0.5
\$1,290,000 - \$1,500,000	1.0	0.5
>\$1,500,000	1.0	1.0
Non-homestead:		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65

* After subtraction of homestead market value exclusion amount.

House Research Department

STATEWIDE

<i>Tax Burdens by Property Class</i>	Market Value				Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change		Base	Alte
Res/Ag Hm: exist	277,349,772	275,429,085	-1,920,687	-0.7	3,312,510	3,141,586	-170,924	-5.2	1.19	1.14	
Res rental: exis	59,371,431	60,858,681	1,487,250	2.5	798,227	784,878	-13,349	-1.7	1.34	1.29	
Seasnl Rec: exis	25,377,066	24,882,179	-494,887	-2.0	250,877	249,611	-1,266	-0.5	0.99	1.00	
Com/Ind: Lo: exi	10,166,157	10,023,246	-142,911	-1.4	304,833	298,569	-6,264	-2.1	3.00	2.98	
Com/Ind Hi: exis	60,949,173	60,827,320	-121,853	-0.2	2,419,394	2,433,915	14,521	0.6	3.97	4.00	
Publ U: Elec Gen	1,974,715	1,886,445	-88,270	-4.5	49,269	48,477	-791	-1.6	2.49	2.57	
Publ U: Other	8,679,084	8,964,261	285,178	3.3	304,339	311,198	6,859	2.3	3.51	3.47	
Ag Hmstd Land	64,251,678	79,769,311	15,517,633	24.2	282,224	299,195	16,971	6.0	0.44	0.38	
Ag Non-Hmstd	38,679,061	49,346,470	10,667,408	27.6	300,085	330,824	30,740	10.2	0.78	0.67	
Res/AgHm: NewCo	0	1,915,480	1,915,480	0.0	0	21,786	21,786	0.0	0.00	1.14	
ResRent: NewCon	0	1,174,026	1,174,026	0.0	0	15,181	15,181	0.0	0.00	1.29	
All other NewCon	0	1,362,214	1,362,214	0.0	0	37,555	37,555	0.0	0.00	2.76	
Total	546,798,137	576,438,718	29,640,581	5.4	8,021,758	7,972,776	-48,981	-0.6	1.47	1.38	

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	5,769,291	6,040,743	271,452	4.7	County	48.25	46.33	0.02	0.03
(-) TIF Tax Capacity	165,879	162,311	-3,568	-2.2	City/Town	37.16	35.79	0.76	0.74
(-) FD Contrib Tax Cap	376,411	375,046	-1,365	-0.4	School District	25.37	24.73	18.95	18.75
(=) Taxable Tax Capacity	<u>5,227,001</u>	<u>5,503,387</u>	<u>276,385</u>	<u>5.3</u>	Special District	<u>5.44</u>	<u>5.20</u>	<u>0.01</u>	<u>0.01</u>
FD Distrib Tax Cap	376,405	368,803	-7,602	-2.0	Total	116.22	112.05	19.74	19.54

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/Ag Hm: exist	106,520,815	105,410,469	-1,110,346	-1.0	1,094,421	1,028,845	-65,576	-6.0	1.03	0.98
Res rental: exis	18,862,897	18,988,859	125,962	0.7	223,756	211,546	-12,210	-5.5	1.19	1.11
Seasnl Rec: exis	24,854,615	24,386,535	-468,079	-1.9	242,851	241,976	-875	-0.4	0.98	0.99
Com/Ind: Lo: exi	6,004,792	5,897,538	-107,254	-1.8	173,780	167,053	-6,727	-3.9	2.89	2.83
Com/Ind Hi: exis	15,494,754	15,641,111	146,358	0.9	563,723	558,864	-4,859	-0.9	3.64	3.57
Publ U: Elec Gen	1,651,730	1,562,310	-89,420	-5.4	40,133	38,917	-1,216	-3.0	2.43	2.49
Publ U: Other	5,777,661	6,065,430	287,769	5.0	186,667	192,349	5,682	3.0	3.23	3.17
Ag Hmstd Land	61,873,151	76,982,443	15,109,292	24.4	270,036	285,781	15,745	5.8	0.44	0.37
Ag Non-Hmstd	36,910,316	47,446,820	10,536,504	28.5	280,461	310,243	29,781	10.6	0.76	0.65
Res/AgHm: NewCo	0	661,790	661,790	0.0	0	6,428	6,428	0.0	0.00	0.97
ResRent: NewCon	0	302,880	302,880	0.0	0	3,248	3,248	0.0	0.00	1.07
All other NewCon	0	834,738	834,738	0.0	0	16,115	16,115	0.0	0.00	1.93
Total	277,950,730	304,180,923	26,230,194	9.4	3,075,828	3,061,367	-14,461	-0.5	1.11	1.01

Tax Base

Tax Rates

	Pctg Chng				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,657,616	2,890,443	232,828	8.8	County	49.74	46.42	0.03	0.03
(-) TIF Tax Capacity	31,341	27,402	-3,939	-12.6	City/Town	29.63	27.62	0.46	0.47
(-) FD Contrib Tax Cap	7,960	8,194	234	2.9	School District	20.60	19.29	15.55	15.14
(=) Taxable Tax Capacity	<u>2,618,314</u>	<u>2,854,848</u>	<u>236,534</u>	<u>9.0</u>	Special District	<u>1.73</u>	<u>1.64</u>	<u>0.03</u>	<u>0.03</u>
FD Distrib Tax Cap	7,954	8,200	246	3.1	Total	101.71	94.98	16.07	15.66

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/Ag Hm: exist	170,828,958	170,018,617	-810,341	-0.5	2,218,323	2,116,030	-102,293	-4.6	1.30	1.24
Res rental: exis	40,508,534	41,869,822	1,361,288	3.4	577,021	578,502	1,482	0.3	1.42	1.38
Seasnl Rec: exis	522,451	495,644	-26,807	-5.1	8,026	7,635	-391	-4.9	1.54	1.54
Com/Ind: Lo: exi	4,161,365	4,125,708	-35,658	-0.9	131,053	131,516	463	0.4	3.15	3.19
Com/Ind Hi: exis	45,454,420	45,186,209	-268,210	-0.6	1,855,671	1,875,050	19,379	1.0	4.08	4.15
Publ U: Elec Gen	322,985	324,135	1,150	0.4	9,136	9,560	424	4.6	2.83	2.95
Publ U: Other	2,901,422	2,898,832	-2,591	-0.1	117,672	118,849	1,177	1.0	4.06	4.10
Ag Hmstd Land	2,378,527	2,786,868	408,341	17.2	12,188	13,414	1,226	10.1	0.51	0.48
Ag Non-Hmstd	1,768,746	1,899,650	130,905	7.4	19,623	20,582	958	4.9	1.11	1.08
Res/AgHm: NewCo	0	1,253,690	1,253,690	0.0	0	15,369	15,369	0.0	0.00	1.23
ResRent: NewCon	0	871,145	871,145	0.0	0	12,083	12,083	0.0	0.00	1.39
All other NewCon	0	527,476	527,476	0.0	0	21,439	21,439	0.0	0.00	4.06
Total	268,847,408	272,257,795	3,410,387	1.3	4,948,712	4,920,030	-28,683	-0.6	1.84	1.81

Tax Base

Tax Rates

	Pctg Chng				Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	3,111,676	3,150,300	38,624	1.2	County	46.76	46.22	0.02	0.04
(-) TIF Tax Capacity	134,538	134,909	371	0.3	City/Town	44.71	44.59	0.94	0.90
(-) FD Contrib Tax Cap	368,451	366,852	-1,599	-0.4	School District	30.15	30.59	20.93	20.85
(=) Taxable Tax Capacity	<u>2,608,687</u>	<u>2,648,539</u>	<u>39,852</u>	<u>1.5</u>	Special District	<u>9.16</u>	<u>9.04</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	368,451	360,603	-7,848	-2.1	Total	130.78	130.44	21.89	21.79

Aitkin 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/Ag Hm: exist	935,007	889,290	-45,717	-4.9	4,722	4,660	-61	-1.3	0.50	0.52
Res rental: exis	143,899	142,685	-1,215	-0.8	1,040	1,030	-9	-0.9	0.72	0.72
Seasnl Rec: exis	1,206,828	1,160,272	-46,556	-3.9	9,662	9,639	-23	-0.2	0.80	0.83
Com/Ind: Lo: exi	46,773	45,246	-1,527	-3.3	1,197	1,165	-32	-2.7	2.56	2.57
Com/Ind Hi: exis	37,636	37,800	163	0.4	1,253	1,255	2	0.1	3.33	3.32
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	15,379	15,656	277	1.8	420	432	13	3.0	2.73	2.76
Ag Hmstd Land	166,454	157,489	-8,965	-5.4	336	154	-182	-54.2	0.20	0.10
Ag Non-Hmstd	438,633	414,131	-24,502	-5.6	2,940	2,890	-49	-1.7	0.67	0.70
Res/AgHm: NewCo	0	4,486	4,486	0.0	0	24	24	0.0	0.00	0.53
ResRent: NewCon	0	873	873	0.0	0	5	5	0.0	0.00	0.59
All other NewCon	0	7,999	7,999	0.0	0	82	82	0.0	0.00	1.03
Total	2,990,610	2,875,926	-114,684	-3.8	21,568	21,337	-232	-1.1	0.72	0.74

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	28,686	27,579	-1,107	-3.9	County	41.18	42.81	0.00	0.00
(-) TIF Tax Capacity	158	160	2	1.0	City/Town	18.11	18.82	0.00	0.00
(-) FD Contrib Tax Cap	315	304	-11	-3.3	School District	8.84	9.30	4.34	6.14
(=) Taxable Tax Capacity	<u>28,213</u>	<u>27,115</u>	<u>-1,098</u>	<u>-3.9</u>	Special District	<u>0.17</u>	<u>0.18</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	250	261	12	4.7	Total	68.30	71.11	4.34	6.14

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/Ag Hm: exist	16,888,738	16,491,994	-396,744	-2.3	209,045	186,624	-22,420	-10.7	1.24	1.13
Res rental: exis	2,841,269	2,882,790	41,521	1.5	37,140	34,139	-3,000	-8.1	1.31	1.18
Seasnl Rec: exis	65,030	59,017	-6,013	-9.2	1,128	1,031	-97	-8.6	1.73	1.75
Com/Ind: Lo: exi	477,371	470,493	-6,878	-1.4	14,906	14,663	-243	-1.6	3.12	3.12
Com/Ind Hi: exis	3,123,049	2,999,673	-123,375	-4.0	127,792	122,533	-5,258	-4.1	4.09	4.08
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	277,404	269,917	-7,487	-2.7	11,181	10,914	-268	-2.4	4.03	4.04
Ag Hmstd Land	111,243	108,856	-2,387	-2.1	566	472	-94	-16.6	0.51	0.43
Ag Non-Hmstd	109,010	124,065	15,055	13.8	1,342	1,534	192	14.3	1.23	1.24
Res/AgHm: NewCo	0	143,761	143,761	0.0	0	1,621	1,621	0.0	0.00	1.13
ResRent: NewCon	0	55,187	55,187	0.0	0	639	639	0.0	0.00	1.16
All other NewCon	0	24,097	24,097	0.0	0	938	938	0.0	0.00	3.89
Total	23,893,113	23,629,849	-263,264	-1.1	403,100	375,108	-27,991	-6.9	1.69	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	257,260	253,408	-3,852	-1.5	County	44.54	43.39	0.00	0.00
(-) TIF Tax Capacity	8,228	6,174	-2,054	-25.0	City/Town	45.04	45.19	0.41	0.41
(-) FD Contrib Tax Cap	30,064	27,078	-2,986	-9.9	School District	32.30	32.50	23.00	18.64
(=) Taxable Tax Capacity	218,968	220,156	1,189	0.5	Special District	6.54	6.65	0.00	0.00
FD Distrib Tax Cap	50,429	51,318	889	1.8	Total	128.40	127.72	23.41	19.04

Becker 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/Ag Hm: exist	1,749,667	1,708,883	-40,784	-2.3	13,845	12,844	-1,001	-7.2	0.79	0.75
Res rental: exis	285,640	286,859	1,219	0.4	2,375	2,258	-117	-4.9	0.83	0.79
Seasnl Rec: exis	1,271,743	1,272,465	722	0.1	11,788	11,715	-73	-0.6	0.93	0.92
Com/Ind: Lo: exi	97,732	94,735	-2,997	-3.1	2,237	2,156	-81	-3.6	2.29	2.28
Com/Ind Hi: exis	171,616	173,064	1,448	0.8	5,197	5,217	20	0.4	3.03	3.01
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	19,249	19,595	345	1.8	555	558	3	0.5	2.88	2.85
Ag Hmstd Land	625,124	687,590	62,466	10.0	2,692	2,666	-26	-1.0	0.43	0.39
Ag Non-Hmstd	408,560	433,964	25,404	6.2	3,279	3,396	117	3.6	0.80	0.78
Res/AgHm: NewCo	0	18,461	18,461	0.0	0	140	140	0.0	0.00	0.76
ResRent: NewCon	0	6,103	6,103	0.0	0	45	45	0.0	0.00	0.74
All other NewCon	0	23,437	23,437	0.0	0	337	337	0.0	0.00	1.44
Total	4,629,332	4,725,156	95,824	2.1	41,968	41,332	-636	-1.5	0.91	0.87

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	44,290	45,104	814	1.8	County	42.56	41.72	0.00	0.00
(-) TIF Tax Capacity	615	648	34	5.5	City/Town	20.92	21.28	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.14	14.86	14.02	12.64
(=) Taxable Tax Capacity	<u>43,675</u>	<u>44,456</u>	<u>781</u>	<u>1.8</u>	Special District	<u>2.21</u>	<u>1.97</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	80.82	79.84	14.02	12.64

Beltrami 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/Ag Hm: exist	1,431,581	1,410,612	-20,970	-1.5	13,623	12,725	-898	-6.6	0.95	0.90
Res rental: exis	348,431	351,383	2,952	0.8	3,707	3,448	-259	-7.0	1.06	0.98
Seasnl Rec: exis	394,457	387,869	-6,588	-1.7	4,573	4,447	-126	-2.8	1.16	1.15
Com/Ind: Lo: exi	94,290	94,364	74	0.1	2,576	2,534	-41	-1.6	2.73	2.69
Com/Ind Hi: exis	205,083	202,514	-2,569	-1.3	7,469	7,263	-205	-2.8	3.64	3.59
Publ U: Elec Gen	169	183	14	8.4	4	4	0	6.9	2.12	2.09
Publ U: Other	145,997	160,723	14,726	10.1	4,709	5,117	407	8.6	3.23	3.18
Ag Hmstd Land	230,361	219,607	-10,754	-4.7	907	634	-272	-30.0	0.39	0.29
Ag Non-Hmstd	191,932	182,574	-9,358	-4.9	1,948	1,800	-148	-7.6	1.01	0.99
Res/AgHm: NewCo	0	11,454	11,454	0.0	0	101	101	0.0	0.00	0.88
ResRent: NewCon	0	5,937	5,937	0.0	0	55	55	0.0	0.00	0.92
All other NewCon	0	9,018	9,018	0.0	0	147	147	0.0	0.00	1.63
Total	3,042,302	3,036,239	-6,063	-0.2	39,514	38,275	-1,239	-3.1	1.30	1.26

Tax Base

Tax Rates

	Pctg Chng				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	31,303	31,438	135	0.4	County	56.52	56.23	0.00	0.00
(-) TIF Tax Capacity	367	341	-26	-7.2	City/Town	27.16	27.30	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.56	21.20	11.84	9.82
(=) Taxable Tax Capacity	<u>30,936</u>	<u>31,098</u>	<u>161</u>	<u>0.5</u>	Special District	<u>2.93</u>	<u>2.99</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	109.17	107.72	11.84	9.82

Benton 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/Ag Hm: exist	1,414,526	1,376,307	-38,219	-2.7	18,044	17,003	-1,041	-5.8	1.28	1.24
Res rental: exis	318,415	312,131	-6,284	-2.0	5,461	5,268	-192	-3.5	1.71	1.69
Seasnl Rec: exis	25,261	25,571	310	1.2	424	431	8	1.8	1.68	1.69
Com/Ind: Lo: exi	98,661	96,691	-1,970	-2.0	3,251	3,195	-56	-1.7	3.29	3.30
Com/Ind Hi: exis	259,128	245,638	-13,490	-5.2	11,206	10,505	-700	-6.2	4.32	4.28
Publ U: Elec Gen	3,426	3,361	-66	-1.9	120	118	-1	-1.2	3.49	3.51
Publ U: Other	54,815	56,835	2,020	3.7	2,243	2,330	86	3.8	4.09	4.10
Ag Hmstd Land	410,416	430,678	20,262	4.9	2,706	2,693	-13	-0.5	0.66	0.63
Ag Non-Hmstd	135,340	136,942	1,601	1.2	1,893	1,937	45	2.4	1.40	1.41
Res/AgHm: NewCo	0	8,298	8,298	0.0	0	101	101	0.0	0.00	1.22
ResRent: NewCon	0	8,492	8,492	0.0	0	156	156	0.0	0.00	1.83
All other NewCon	0	7,025	7,025	0.0	0	211	211	0.0	0.00	3.01
Total	2,719,989	2,707,970	-12,020	-0.4	45,346	43,949	-1,397	-3.1	1.67	1.62

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	27,006	26,674	-333	-1.2	County	77.41	77.28	0.00	0.00
(-) TIF Tax Capacity	884	1,035	151	17.0	City/Town	34.39	34.94	1.04	1.11
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	41.11	41.69	11.18	10.74
(=) Taxable Tax Capacity	26,122	25,639	-483	-1.9	Special District	0.94	0.96	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	153.85	154.87	12.22	11.85

Big Stone 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/Ag Hm: exist	146,405	150,788	4,384	3.0	1,531	1,328	-203	-13.3	1.05	0.88
Res rental: exis	22,333	23,299	966	4.3	249	216	-33	-13.1	1.11	0.93
Seasnl Rec: exis	49,288	50,967	1,680	3.4	461	417	-44	-9.5	0.94	0.82
Com/Ind: Lo: exi	12,530	12,392	-138	-1.1	393	361	-33	-8.3	3.14	2.91
Com/Ind Hi: exis	8,859	9,806	947	10.7	306	310	4	1.3	3.46	3.17
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5,451	6,160	709	13.0	185	190	5	2.7	3.40	3.09
Ag Hmstd Land	605,285	736,957	131,672	21.8	2,708	2,731	22	0.8	0.45	0.37
Ag Non-Hmstd	267,325	354,988	87,664	32.8	1,938	2,161	224	11.5	0.72	0.61
Res/AgHm: NewCo	0	949	949	0.0	0	9	9	0.0	0.00	1.00
ResRent: NewCon	0	252	252	0.0	0	3	3	0.0	0.00	1.26
All other NewCon	0	4,899	4,899	0.0	0	91	91	0.0	0.00	1.85
Total	1,117,475	1,351,459	233,984	20.9	7,772	7,818	46	0.6	0.70	0.58

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	8,923	10,871	1,948	21.8	County	48.39	41.56	0.00	0.00
(-) TIF Tax Capacity	1	1	0	-13.1	City/Town	17.31	14.57	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.26	9.33	29.02	25.24
(=) Taxable Tax Capacity	<u>8,922</u>	<u>10,870</u>	<u>1,948</u>	<u>21.8</u>	Special District	<u>3.06</u>	<u>2.63</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	81.03	68.09	29.02	25.24

Blue Earth 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/Ag Hm: exist	2,470,209	2,436,856	-33,353	-1.4	24,238	22,456	-1,781	-7.3	0.98	0.92
Res rental: exis	746,920	768,890	21,970	2.9	7,969	7,775	-194	-2.4	1.07	1.01
Seasnl Rec: exis	31,065	30,126	-940	-3.0	299	317	18	5.9	0.96	1.05
Com/Ind: Lo: exi	169,415	168,799	-616	-0.4	4,384	4,273	-112	-2.5	2.59	2.53
Com/Ind Hi: exis	769,202	776,230	7,028	0.9	25,025	24,921	-104	-0.4	3.25	3.21
Publ U: Elec Gen	15,230	15,491	261	1.7	352	352	0	-0.1	2.31	2.27
Publ U: Other	109,876	118,090	8,215	7.5	3,389	3,515	126	3.7	3.08	2.98
Ag Hmstd Land	1,230,848	1,686,123	455,276	37.0	5,471	6,693	1,222	22.3	0.44	0.40
Ag Non-Hmstd	994,572	1,412,288	417,717	42.0	7,391	8,974	1,584	21.4	0.74	0.64
Res/AgHm: NewCo	0	17,117	17,117	0.0	0	158	158	0.0	0.00	0.92
ResRent: NewCon	0	38,448	38,448	0.0	0	394	394	0.0	0.00	1.02
All other NewCon	0	17,860	17,860	0.0	0	439	439	0.0	0.00	2.46
Total	6,537,336	7,486,318	948,982	14.5	78,518	80,266	1,748	2.2	1.20	1.07

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	67,819	76,741	8,922	13.2	County	43.46	38.19	0.00	0.00
(-) TIF Tax Capacity	1,158	878	-280	-24.2	City/Town	32.81	29.38	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.83	19.92	17.42	16.25
(=) Taxable Tax Capacity	66,660	75,862	9,202	13.8	Special District	0.21	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	95.31	87.68	17.42	16.25

Brown 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/Ag Hm: exist	986,273	989,693	3,420	0.3	10,494	9,692	-802	-7.6	1.06	0.98
Res rental: exis	112,411	114,628	2,217	2.0	1,282	1,079	-203	-15.8	1.14	0.94
Seasnl Rec: exis	8,313	11,663	3,349	40.3	84	98	14	16.4	1.01	0.84
Com/Ind: Lo: exi	76,607	73,128	-3,479	-4.5	2,271	2,061	-210	-9.3	2.96	2.82
Com/Ind Hi: exis	146,313	148,213	1,900	1.3	5,298	5,115	-183	-3.5	3.62	3.45
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	11,719	11,635	-84	-0.7	374	350	-24	-6.4	3.19	3.01
Ag Hmstd Land	1,429,617	1,689,008	259,391	18.1	5,178	5,165	-13	-0.3	0.36	0.31
Ag Non-Hmstd	517,279	796,425	279,146	54.0	3,084	3,996	911	29.5	0.60	0.50
Res/AgHm: NewCo	0	6,747	6,747	0.0	0	65	65	0.0	0.00	0.96
ResRent: NewCon	0	1,281	1,281	0.0	0	10	10	0.0	0.00	0.79
All other NewCon	0	16,435	16,435	0.0	0	421	421	0.0	0.00	2.56
Total	3,288,532	3,858,855	570,322	17.3	28,066	28,051	-15	-0.1	0.85	0.73

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	27,709	32,877	5,168	18.7	County	41.19	34.69	0.00	0.00
(-) TIF Tax Capacity	131	135	4	3.1	City/Town	34.30	29.75	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	11.52	10.29	23.87	22.46
(=) Taxable Tax Capacity	<u>27,578</u>	<u>32,741</u>	<u>5,164</u>	<u>18.7</u>	Special District	<u>0.60</u>	<u>0.51</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	87.61	75.24	23.87	22.46

Carlton 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/Ag Hm: exist	1,541,872	1,523,237	-18,636	-1.2	17,703	17,515	-188	-1.1	1.15	1.15
Res rental: exis	222,529	223,634	1,105	0.5	2,953	2,975	22	0.7	1.33	1.33
Seasnl Rec: exis	152,187	151,650	-537	-0.4	2,017	2,101	85	4.2	1.33	1.39
Com/Ind: Lo: exi	72,995	71,767	-1,228	-1.7	2,287	2,297	9	0.4	3.13	3.20
Com/Ind Hi: exis	149,936	149,787	-149	-0.1	6,277	6,406	129	2.1	4.19	4.28
Publ U: Elec Gen	7,671	7,369	-302	-3.9	242	236	-6	-2.4	3.15	3.20
Publ U: Other	188,245	187,750	-495	-0.3	6,756	7,038	282	4.2	3.59	3.75
Ag Hmstd Land	135,366	118,622	-16,743	-12.4	543	359	-185	-34.0	0.40	0.30
Ag Non-Hmstd	213,396	208,693	-4,704	-2.2	2,481	2,516	35	1.4	1.16	1.21
Res/AgHm: NewCo	0	8,054	8,054	0.0	0	91	91	0.0	0.00	1.13
ResRent: NewCon	0	1,215	1,215	0.0	0	16	16	0.0	0.00	1.35
All other NewCon	0	7,338	7,338	0.0	0	241	241	0.0	0.00	3.28
Total	2,684,196	2,659,115	-25,082	-0.9	41,258	41,790	532	1.3	1.54	1.57

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	27,676	27,540	-136	-0.5	County	77.01	80.46	0.00	0.00
(-) TIF Tax Capacity	111	111	0	0.0	City/Town	27.32	27.77	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.13	24.80	10.11	11.74
(=) Taxable Tax Capacity	<u>27,565</u>	<u>27,429</u>	<u>-136</u>	<u>-0.5</u>	Special District	<u>7.61</u>	<u>7.59</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	136.07	140.62	10.11	11.74

Carver 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/Ag Hm: exist	6,725,725	6,939,486	213,761	3.2	89,518	87,384	-2,134	-2.4	1.33	1.26
Res rental: exis	1,034,062	1,082,282	48,219	4.7	14,543	14,213	-330	-2.3	1.41	1.31
Seasnl Rec: exis	29,858	33,415	3,556	11.9	466	516	50	10.7	1.56	1.55
Com/Ind: Lo: exi	156,243	152,686	-3,557	-2.3	4,810	4,709	-101	-2.1	3.08	3.08
Com/Ind Hi: exis	910,700	907,447	-3,253	-0.4	36,556	36,464	-91	-0.3	4.01	4.02
Publ U: Elec Gen	6,932	7,316	384	5.5	185	193	9	4.7	2.66	2.64
Publ U: Other	94,616	99,115	4,499	4.8	3,692	3,882	190	5.1	3.90	3.92
Ag Hmstd Land	620,030	767,994	147,964	23.9	3,163	3,721	558	17.6	0.51	0.48
Ag Non-Hmstd	222,352	239,632	17,280	7.8	2,477	2,561	84	3.4	1.11	1.07
Res/AgHm: NewCo	0	112,677	112,677	0.0	0	1,449	1,449	0.0	0.00	1.29
ResRent: NewCon	0	43,529	43,529	0.0	0	558	558	0.0	0.00	1.28
All other NewCon	0	26,184	26,184	0.0	0	995	995	0.0	0.00	3.80
Total	9,800,519	10,411,764	611,245	6.2	155,410	156,645	1,235	0.8	1.59	1.50

Tax Base

Tax Rates

	Pctg Chng				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	103,580	109,625	6,045	5.8	County	46.01	45.09	0.00	0.00
(-) TIF Tax Capacity	5,406	5,474	68	1.3	City/Town	33.30	32.25	0.61	0.59
(-) FD Contrib Tax Cap	8,305	8,592	287	3.5	School District	39.53	38.70	21.23	19.21
(=) Taxable Tax Capacity	<u>89,869</u>	<u>95,559</u>	<u>5,690</u>	<u>6.3</u>	Special District	<u>5.83</u>	<u>5.50</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	9,833	9,669	-164	-1.7	Total	124.67	121.54	21.84	19.80

Cass 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/Ag Hm: exist	1,856,879	1,785,067	-71,812	-3.9	10,735	10,525	-209	-2.0	0.58	0.59
Res rental: exis	237,054	242,326	5,272	2.2	1,633	1,668	35	2.1	0.69	0.69
Seasnl Rec: exis	3,113,157	3,037,747	-75,410	-2.4	22,959	22,996	38	0.2	0.74	0.76
Com/Ind: Lo: exi	93,789	92,906	-882	-0.9	2,029	2,070	41	2.0	2.16	2.23
Com/Ind Hi: exis	70,256	70,730	474	0.7	1,960	2,031	70	3.6	2.79	2.87
Publ U: Elec Gen	1,298	1,327	30	2.3	15	16	1	3.5	1.15	1.17
Publ U: Other	214,535	223,556	9,021	4.2	5,306	5,695	390	7.3	2.47	2.55
Ag Hmstd Land	211,580	197,166	-14,414	-6.8	453	285	-167	-37.0	0.21	0.14
Ag Non-Hmstd	579,019	533,157	-45,862	-7.9	3,139	2,971	-167	-5.3	0.54	0.56
Res/AgHm: NewCo	0	8,235	8,235	0.0	0	47	47	0.0	0.00	0.57
ResRent: NewCon	0	2,597	2,597	0.0	0	17	17	0.0	0.00	0.64
All other NewCon	0	19,964	19,964	0.0	0	163	163	0.0	0.00	0.81
Total	6,377,566	6,214,778	-162,788	-2.6	48,227	48,484	256	0.5	0.76	0.78

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	65,162	63,656	-1,506	-2.3	County	30.93	31.69	0.00	0.00
(-) TIF Tax Capacity	418	415	-3	-0.8	City/Town	15.59	16.24	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	11.97	12.33	6.38	7.70
(=) Taxable Tax Capacity	<u>64,744</u>	<u>63,242</u>	<u>-1,503</u>	<u>-2.3</u>	Special District	<u>0.26</u>	<u>0.33</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	58.74	60.59	6.38	7.70

Chippewa 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/Ag Hm: exist	366,360	362,079	-4,281	-1.2	4,235	3,733	-502	-11.8	1.16	1.03
Res rental: exis	67,486	67,620	134	0.2	932	790	-142	-15.2	1.38	1.17
Seasnl Rec: exis	1,672	1,814	142	8.5	23	22	-1	-4.7	1.39	1.22
Com/Ind: Lo: exi	39,020	39,309	289	0.7	1,231	1,172	-60	-4.8	3.16	2.98
Com/Ind Hi: exis	68,195	68,553	358	0.5	2,370	2,273	-97	-4.1	3.48	3.32
Publ U: Elec Gen	3,724	4,506	782	21.0	131	149	18	14.0	3.52	3.32
Publ U: Other	33,004	32,660	-345	-1.0	1,211	1,121	-90	-7.4	3.67	3.43
Ag Hmstd Land	1,010,502	1,247,007	236,506	23.4	4,442	4,763	321	7.2	0.44	0.38
Ag Non-Hmstd	605,219	777,882	172,664	28.5	4,122	4,582	459	11.1	0.68	0.59
Res/AgHm: NewCo	0	3,315	3,315	0.0	0	34	34	0.0	0.00	1.03
ResRent: NewCon	0	547	547	0.0	0	4	4	0.0	0.00	0.82
All other NewCon	0	7,363	7,363	0.0	0	92	92	0.0	0.00	1.25
Total	2,195,181	2,612,656	417,475	19.0	18,698	18,735	38	0.2	0.85	0.72

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	18,846	22,547	3,701	19.6	County	43.10	37.93	0.00	0.00
(-) TIF Tax Capacity	57	57	1	1.1	City/Town	26.98	22.57	0.98	0.96
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.72	12.27	32.29	29.59
(=) Taxable Tax Capacity	<u>18,789</u>	<u>22,490</u>	<u>3,700</u>	<u>19.7</u>	Special District	<u>0.79</u>	<u>0.66</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	85.59	73.43	33.28	30.55

Chisago 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/Ag Hm: exist	2,749,362	2,726,541	-22,821	-0.8	35,660	34,313	-1,347	-3.8	1.30	1.26
Res rental: exis	395,457	410,699	15,241	3.9	6,078	6,124	46	0.8	1.54	1.49
Seasnl Rec: exis	113,345	115,128	1,784	1.6	1,803	1,815	12	0.7	1.59	1.58
Com/Ind: Lo: exi	104,218	102,324	-1,894	-1.8	3,550	3,455	-95	-2.7	3.41	3.38
Com/Ind Hi: exis	268,985	254,878	-14,107	-5.2	11,456	10,933	-523	-4.6	4.26	4.29
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	99,864	101,747	1,884	1.9	4,339	4,374	35	0.8	4.34	4.30
Ag Hmstd Land	264,327	267,722	3,395	1.3	1,657	1,399	-258	-15.6	0.63	0.52
Ag Non-Hmstd	130,318	131,271	953	0.7	1,976	1,930	-46	-2.3	1.52	1.47
Res/AgHm: NewCo	0	14,500	14,500	0.0	0	180	180	0.0	0.00	1.24
ResRent: NewCon	0	3,817	3,817	0.0	0	55	55	0.0	0.00	1.45
All other NewCon	0	8,000	8,000	0.0	0	274	274	0.0	0.00	3.42
Total	4,125,877	4,136,629	10,752	0.3	66,518	64,851	-1,667	-2.5	1.61	1.57

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	40,551	40,723	172	0.4	County	79.03	76.96	0.00	0.00
(-) TIF Tax Capacity	828	0	-828	-100.0	City/Town	44.79	43.90	0.43	0.41
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	33.12	32.15	8.93	13.34
(=) Taxable Tax Capacity	<u>39,723</u>	<u>40,723</u>	<u>1,000</u>	<u>2.5</u>	Special District	<u>2.50</u>	<u>2.42</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	159.44	155.43	9.36	13.75

Clay 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/Ag Hm: exist	2,252,670	2,249,190	-3,480	-0.2	25,665	23,619	-2,046	-8.0	1.14	1.05
Res rental: exis	511,395	533,165	21,770	4.3	6,419	6,179	-240	-3.7	1.26	1.16
Seasnl Rec: exis	14,041	13,424	-617	-4.4	174	155	-19	-10.6	1.24	1.16
Com/Ind: Lo: exi	120,768	120,999	231	0.2	2,944	2,542	-402	-13.6	2.44	2.10
Com/Ind Hi: exis	384,664	405,889	21,225	5.5	9,133	8,216	-917	-10.0	2.37	2.02
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	26,292	23,864	-2,429	-9.2	763	618	-146	-19.1	2.90	2.59
Ag Hmstd Land	969,940	1,097,402	127,462	13.1	5,484	5,473	-11	-0.2	0.57	0.50
Ag Non-Hmstd	553,978	859,067	305,089	55.1	5,049	7,082	2,033	40.3	0.91	0.82
Res/AgHm: NewCo	0	24,665	24,665	0.0	0	261	261	0.0	0.00	1.06
ResRent: NewCon	0	16,098	16,098	0.0	0	184	184	0.0	0.00	1.15
All other NewCon	0	15,028	15,028	0.0	0	293	293	0.0	0.00	1.95
Total	4,833,749	5,358,791	525,042	10.9	55,631	54,622	-1,009	-1.8	1.15	1.02

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	46,639	51,862	5,223	11.2	County	53.34	49.61	0.00	0.00
(-) TIF Tax Capacity	1,136	1,194	58	5.1	City/Town	27.99	26.51	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.53	24.71	21.14	18.59
(=) Taxable Tax Capacity	<u>45,503</u>	<u>50,668</u>	<u>5,165</u>	<u>11.4</u>	Special District	<u>3.06</u>	<u>3.40</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	111.93	104.24	21.14	18.59

Clearwater 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/Ag Hm: exist	237,079	235,254	-1,826	-0.8	1,982	1,935	-47	-2.4	0.84	0.82
Res rental: exis	30,268	30,438	170	0.6	346	342	-4	-1.3	1.14	1.12
Seasnl Rec: exis	50,746	50,745	-1	0.0	528	517	-11	-2.0	1.04	1.02
Com/Ind: Lo: exi	14,685	14,593	-92	-0.6	519	516	-3	-0.6	3.53	3.53
Com/Ind Hi: exis	7,576	7,979	403	5.3	319	334	15	4.6	4.22	4.19
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	269,347	284,251	14,904	5.5	7,584	8,045	461	6.1	2.82	2.83
Ag Hmstd Land	196,068	193,062	-3,006	-1.5	713	522	-191	-26.8	0.36	0.27
Ag Non-Hmstd	105,564	107,076	1,512	1.4	1,002	1,005	3	0.3	0.95	0.94
Res/AgHm: NewCo	0	2,167	2,167	0.0	0	16	16	0.0	0.00	0.75
ResRent: NewCon	0	473	473	0.0	0	4	4	0.0	0.00	0.78
All other NewCon	0	1,671	1,671	0.0	0	19	19	0.0	0.00	1.16
Total	911,333	927,707	16,374	1.8	12,994	13,255	261	2.0	1.43	1.43

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	10,342	10,663	320	3.1	County	51.42	57.16	0.00	0.00
(-) TIF Tax Capacity	16	14	-2	-9.7	City/Town	17.11	16.99	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.91	17.50	8.10	7.39
(=) Taxable Tax Capacity	<u>10,327</u>	<u>10,648</u>	<u>322</u>	<u>3.1</u>	Special District	<u>5.32</u>	<u>5.27</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	96.75	96.93	8.10	7.39

Cook 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/Ag Hm: exist	457,751	456,032	-1,719	-0.4	2,176	2,152	-24	-1.1	0.48	0.47
Res rental: exis	39,821	44,015	4,195	10.5	246	242	-4	-1.5	0.62	0.55
Seasnl Rec: exis	884,082	861,547	-22,536	-2.5	6,389	6,318	-71	-1.1	0.72	0.73
Com/Ind: Lo: exi	23,739	24,801	1,062	4.5	577	569	-8	-1.4	2.43	2.29
Com/Ind Hi: exis	26,310	33,697	7,387	28.1	845	1,023	178	21.1	3.21	3.04
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	17,634	17,976	341	1.9	514	497	-17	-3.2	2.92	2.77
Ag Hmstd Land	4,649	4,803	154	3.3	6	2	-4	-72.0	0.13	0.04
Ag Non-Hmstd	182,369	177,037	-5,332	-2.9	913	893	-20	-2.2	0.50	0.50
Res/AgHm: NewCo	0	2,542	2,542	0.0	0	12	12	0.0	0.00	0.47
ResRent: NewCon	0	61	61	0.0	0	0	0	0.0	0.00	0.41
All other NewCon	0	6,854	6,854	0.0	0	50	50	0.0	0.00	0.72
Total	1,636,357	1,629,366	-6,990	-0.4	11,667	11,758	92	0.8	0.71	0.72

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	16,784	16,777	-7	0.0	County	38.71	37.08	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	7.23	9.07	0.00	0.00
(-) FD Contrib Tax Cap	392	383	-9	-2.3	School District	3.36	3.50	8.09	7.92
(=) Taxable Tax Capacity	<u>16,392</u>	<u>16,395</u>	<u>3</u>	<u>0.0</u>	Special District	<u>5.99</u>	<u>6.34</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	66	72	6	8.6	Total	55.29	55.99	8.09	7.92

Cottonwood 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/Ag Hm: exist	325,834	328,608	2,774	0.9	3,729	3,240	-489	-13.1	1.14	0.99
Res rental: exis	61,642	60,484	-1,158	-1.9	838	667	-171	-20.4	1.36	1.10
Seasnl Rec: exis	1,564	1,737	174	11.1	17	16	-1	-5.7	1.11	0.94
Com/Ind: Lo: exi	32,107	31,541	-566	-1.8	1,031	934	-96	-9.3	3.21	2.96
Com/Ind Hi: exis	45,999	47,515	1,516	3.3	1,775	1,659	-116	-6.6	3.86	3.49
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	31,772	34,347	2,574	8.1	854	830	-24	-2.9	2.69	2.42
Ag Hmstd Land	1,349,794	1,647,990	298,195	22.1	4,624	4,272	-352	-7.6	0.34	0.26
Ag Non-Hmstd	751,239	1,329,720	578,481	77.0	3,897	5,084	1,187	30.5	0.52	0.38
Res/AgHm: NewCo	0	1,719	1,719	0.0	0	13	13	0.0	0.00	0.78
ResRent: NewCon	0	1,724	1,724	0.0	0	19	19	0.0	0.00	1.12
All other NewCon	0	9,914	9,914	0.0	0	103	103	0.0	0.00	1.03
Total	2,599,951	3,495,298	895,347	34.4	16,765	16,837	72	0.4	0.64	0.48

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	22,090	30,912	8,822	39.9	County	36.17	26.53	0.00	0.00
(-) TIF Tax Capacity	226	206	-21	-9.1	City/Town	20.06	14.48	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	7.82	6.11	39.60	36.61
(=) Taxable Tax Capacity	21,864	30,706	8,843	40.4	Special District	0.17	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	64.22	47.25	39.60	36.61

Crow Wing 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/Ag Hm: exist	3,876,351	3,733,823	-142,528	-3.7	27,938	26,962	-976	-3.5	0.72	0.72
Res rental: exis	604,838	592,616	-12,222	-2.0	5,256	5,037	-218	-4.2	0.87	0.85
Seasnl Rec: exis	3,815,574	3,684,538	-131,037	-3.4	34,449	34,338	-111	-0.3	0.90	0.93
Com/Ind: Lo: exi	251,044	244,652	-6,392	-2.5	6,103	6,047	-56	-0.9	2.43	2.47
Com/Ind Hi: exis	578,395	556,138	-22,256	-3.8	18,550	18,500	-50	-0.3	3.21	3.33
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	71,704	73,827	2,123	3.0	2,094	2,181	86	4.1	2.92	2.95
Ag Hmstd Land	220,226	212,153	-8,074	-3.7	601	435	-166	-27.6	0.27	0.21
Ag Non-Hmstd	399,554	376,962	-22,592	-5.7	2,817	2,748	-68	-2.4	0.70	0.73
Res/AgHm: NewCo	0	18,233	18,233	0.0	0	127	127	0.0	0.00	0.70
ResRent: NewCon	0	4,609	4,609	0.0	0	37	37	0.0	0.00	0.80
All other NewCon	0	39,706	39,706	0.0	0	659	659	0.0	0.00	1.66
Total	9,817,685	9,537,256	-280,429	-2.9	97,807	97,071	-736	-0.8	1.00	1.02

Tax Base

Tax Rates

	Market Value				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	102,527	99,660	-2,867	-2.8	County	34.24	35.14	0.00	0.00
(-) TIF Tax Capacity	1,139	1,140	0	0.0	City/Town	27.47	29.05	0.00	0.00
(-) FD Contrib Tax Cap	349	328	-21	-6.0	School District	18.35	18.86	8.72	8.64
(=) Taxable Tax Capacity	101,039	98,192	-2,846	-2.8	Special District	0.74	0.77	0.00	0.00
FD Distrib Tax Cap	408	431	23	5.6	Total	80.80	83.82	8.72	8.64

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/Ag Hm: exist	23,689,976	24,042,245	352,268	1.5	280,851	272,942	-7,909	-2.8	1.19	1.14
Res rental: exis	4,238,112	4,397,697	159,586	3.8	50,418	49,031	-1,387	-2.8	1.19	1.11
Seasnl Rec: exis	42,784	41,679	-1,105	-2.6	716	688	-28	-4.0	1.67	1.65
Com/Ind: Lo: exi	520,927	517,067	-3,861	-0.7	15,508	15,515	7	0.0	2.98	3.00
Com/Ind Hi: exis	5,348,941	5,296,808	-52,133	-1.0	205,916	206,037	122	0.1	3.85	3.89
Publ U: Elec Gen	95,529	95,755	225	0.2	2,705	2,730	25	0.9	2.83	2.85
Publ U: Other	568,719	590,693	21,974	3.9	21,957	22,975	1,018	4.6	3.86	3.89
Ag Hmstd Land	763,933	949,496	185,564	24.3	4,114	4,841	727	17.7	0.54	0.51
Ag Non-Hmstd	354,033	426,204	72,172	20.4	3,619	4,171	552	15.3	1.02	0.98
Res/AgHm: NewCo	0	158,550	158,550	0.0	0	1,822	1,822	0.0	0.00	1.15
ResRent: NewCon	0	84,969	84,969	0.0	0	949	949	0.0	0.00	1.12
All other NewCon	0	55,723	55,723	0.0	0	2,071	2,071	0.0	0.00	3.72
Total	35,622,955	36,656,885	1,033,931	2.9	585,804	583,773	-2,031	-0.3	1.64	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	400,333	411,274	10,941	2.7	County	33.28	31.69	0.00	0.00
(-) TIF Tax Capacity	11,117	9,409	-1,708	-15.4	City/Town	45.26	44.49	0.78	0.75
(-) FD Contrib Tax Cap	49,201	48,429	-772	-1.6	School District	29.75	29.83	22.58	23.07
(=) Taxable Tax Capacity	<u>340,014</u>	<u>353,436</u>	<u>13,421</u>	<u>3.9</u>	Special District	<u>5.70</u>	<u>5.36</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	51,193	49,286	-1,907	-3.7	Total	113.99	111.37	23.36	23.82

Dodge 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/Ag Hm: exist	951,638	942,406	-9,232	-1.0	10,523	9,237	-1,286	-12.2	1.11	0.98
Res rental: exis	106,316	109,036	2,720	2.6	1,373	1,236	-137	-10.0	1.29	1.13
Seasnl Rec: exis	1,525	1,599	73	4.8	26	23	-3	-9.8	1.70	1.46
Com/Ind: Lo: exi	40,890	39,273	-1,617	-4.0	1,294	1,193	-101	-7.8	3.16	3.04
Com/Ind Hi: exis	50,490	51,373	883	1.7	1,942	1,853	-89	-4.6	3.85	3.61
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	22,738	21,946	-792	-3.5	843	780	-63	-7.5	3.71	3.55
Ag Hmstd Land	958,950	1,233,477	274,527	28.6	5,140	5,849	709	13.8	0.54	0.47
Ag Non-Hmstd	445,696	589,850	144,154	32.3	3,620	4,160	540	14.9	0.81	0.71
Res/AgHm: NewCo	0	6,965	6,965	0.0	0	71	71	0.0	0.00	1.02
ResRent: NewCon	0	1,738	1,738	0.0	0	21	21	0.0	0.00	1.22
All other NewCon	0	5,332	5,332	0.0	0	91	91	0.0	0.00	1.71
Total	2,578,242	3,002,994	424,752	16.5	24,761	24,515	-246	-1.0	0.96	0.82

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	22,232	25,860	3,628	16.3	County	48.05	42.51	0.00	0.00
(-) TIF Tax Capacity	151	216	65	43.0	City/Town	32.46	28.90	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.65	20.48	14.37	10.78
(=) Taxable Tax Capacity	<u>22,080</u>	<u>25,644</u>	<u>3,563</u>	<u>16.1</u>	Special District	<u>0.16</u>	<u>0.13</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	104.33	92.02	14.37	10.78

Douglas 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/Ag Hm: exist	2,160,206	2,124,822	-35,385	-1.6	20,236	19,441	-795	-3.9	0.94	0.91
Res rental: exis	376,517	369,179	-7,337	-1.9	4,145	3,991	-154	-3.7	1.10	1.08
Seasnl Rec: exis	1,017,718	988,185	-29,534	-2.9	11,604	11,380	-225	-1.9	1.14	1.15
Com/Ind: Lo: exi	129,673	127,114	-2,559	-2.0	3,446	3,404	-42	-1.2	2.66	2.68
Com/Ind Hi: exis	327,443	329,728	2,285	0.7	10,931	11,123	192	1.8	3.34	3.37
Publ U: Elec Gen	451	442	-9	-2.1	9	9	0	-2.0	2.07	2.08
Publ U: Other	43,692	55,729	12,037	27.5	1,451	1,844	393	27.1	3.32	3.31
Ag Hmstd Land	473,625	577,324	103,700	21.9	1,934	2,270	337	17.4	0.41	0.39
Ag Non-Hmstd	243,726	274,072	30,346	12.5	2,260	2,531	271	12.0	0.93	0.92
Res/AgHm: NewCo	0	15,961	15,961	0.0	0	143	143	0.0	0.00	0.90
ResRent: NewCon	0	4,316	4,316	0.0	0	42	42	0.0	0.00	0.98
All other NewCon	0	20,129	20,129	0.0	0	346	346	0.0	0.00	1.72
Total	4,773,051	4,887,001	113,950	2.4	56,017	56,524	507	0.9	1.17	1.16

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	47,933	48,840	907	1.9	County	52.53	53.73	0.00	0.00
(-) TIF Tax Capacity	1,208	1,224	16	1.3	City/Town	27.15	26.58	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.35	21.24	11.19	10.64
(=) Taxable Tax Capacity	46,724	47,615	891	1.9	Special District	2.03	2.02	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	103.05	103.58	11.19	10.64

Faribault 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/Ag Hm: exist	446,721	432,187	-14,534	-3.3	4,502	3,806	-696	-15.5	1.01	0.88
Res rental: exis	73,748	75,565	1,818	2.5	904	779	-125	-13.8	1.23	1.03
Seasnl Rec: exis	7,704	8,228	524	6.8	65	56	-8	-12.7	0.84	0.69
Com/Ind: Lo: exi	32,184	32,249	65	0.2	1,007	932	-75	-7.4	3.13	2.89
Com/Ind Hi: exis	47,446	48,352	906	1.9	1,816	1,698	-118	-6.5	3.83	3.51
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	16,484	22,209	5,725	34.7	561	648	87	15.6	3.40	2.92
Ag Hmstd Land	1,357,064	1,794,043	436,979	32.2	5,796	5,821	26	0.4	0.43	0.32
Ag Non-Hmstd	813,838	1,316,489	502,651	61.8	5,464	6,543	1,079	19.7	0.67	0.50
Res/AgHm: NewCo	0	2,514	2,514	0.0	0	19	19	0.0	0.00	0.77
ResRent: NewCon	0	779	779	0.0	0	5	5	0.0	0.00	0.66
All other NewCon	0	5,962	5,962	0.0	0	92	92	0.0	0.00	1.54
Total	2,795,189	3,738,579	943,390	33.8	20,114	20,401	287	1.4	0.72	0.55

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	22,986	31,635	8,649	37.6	County	39.90	29.98	0.00	0.00
(-) TIF Tax Capacity	16	16	0	1.8	City/Town	26.09	19.56	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.95	10.15	23.91	22.94
(=) Taxable Tax Capacity	<u>22,970</u>	<u>31,619</u>	<u>8,649</u>	<u>37.7</u>	Special District	<u>0.18</u>	<u>0.16</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	80.12	59.85	23.91	22.94

Fillmore 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/Ag Hm: exist	852,791	838,613	-14,178	-1.7	7,876	6,900	-976	-12.4	0.92	0.82
Res rental: exis	143,865	141,211	-2,654	-1.8	1,617	1,431	-185	-11.5	1.12	1.01
Seasnl Rec: exis	36,109	36,189	80	0.2	353	330	-23	-6.6	0.98	0.91
Com/Ind: Lo: exi	63,067	62,960	-107	-0.2	1,809	1,785	-24	-1.4	2.87	2.83
Com/Ind Hi: exis	44,861	46,140	1,280	2.9	1,624	1,660	36	2.2	3.62	3.60
Publ U: Elec Gen	22	21	-1	-4.5	1	1	0	-5.7	3.02	2.98
Publ U: Other	39,982	39,777	-204	-0.5	1,132	1,080	-53	-4.6	2.83	2.71
Ag Hmstd Land	1,393,450	1,665,006	271,556	19.5	5,320	5,574	254	4.8	0.38	0.33
Ag Non-Hmstd	636,656	762,084	125,428	19.7	4,255	4,566	311	7.3	0.67	0.60
Res/AgHm: NewCo	0	4,645	4,645	0.0	0	35	35	0.0	0.00	0.76
ResRent: NewCon	0	2,247	2,247	0.0	0	21	21	0.0	0.00	0.94
All other NewCon	0	8,585	8,585	0.0	0	68	68	0.0	0.00	0.79
Total	3,210,802	3,607,479	396,677	12.4	23,986	23,450	-537	-2.2	0.75	0.65

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	26,070	29,181	3,112	11.9	County	32.19	28.72	0.00	0.00
(-) TIF Tax Capacity	215	204	-11	-5.3	City/Town	32.15	29.27	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.03	16.67	20.97	19.13
(=) Taxable Tax Capacity	<u>25,854</u>	<u>28,977</u>	<u>3,123</u>	<u>12.1</u>	Special District	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	82.37	74.66	20.97	19.13

Freeborn 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/Ag Hm: exist	1,090,112	1,046,848	-43,264	-4.0	12,959	10,592	-2,367	-18.3	1.19	1.01
Res rental: exis	157,762	158,931	1,169	0.7	1,882	1,518	-364	-19.4	1.19	0.95
Seasnl Rec: exis	3,838	3,410	-428	-11.1	66	52	-14	-21.3	1.72	1.52
Com/Ind: Lo: exi	73,095	72,191	-904	-1.2	2,399	2,201	-198	-8.2	3.28	3.05
Com/Ind Hi: exis	159,711	190,620	30,909	19.4	6,223	6,914	692	11.1	3.90	3.63
Publ U: Elec Gen	29	30	1	4.9	1	1	0	-13.4	2.38	1.97
Publ U: Other	133,801	145,962	12,162	9.1	4,585	4,485	-100	-2.2	3.43	3.07
Ag Hmstd Land	1,402,324	1,920,246	517,922	36.9	8,216	9,525	1,308	15.9	0.59	0.50
Ag Non-Hmstd	625,872	880,158	254,285	40.6	5,883	6,735	852	14.5	0.94	0.77
Res/AgHm: NewCo	0	4,071	4,071	0.0	0	40	40	0.0	0.00	0.97
ResRent: NewCon	0	1,574	1,574	0.0	0	14	14	0.0	0.00	0.87
All other NewCon	0	10,918	10,918	0.0	0	227	227	0.0	0.00	2.08
Total	3,646,544	4,434,959	788,415	21.6	42,214	42,303	89	0.2	1.16	0.95

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	32,291	39,546	7,255	22.5	County	60.38	49.39	0.00	0.00
(-) TIF Tax Capacity	141	224	83	58.7	City/Town	28.51	24.38	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.16	19.29	26.97	24.09
(=) Taxable Tax Capacity	<u>32,149</u>	<u>39,322</u>	<u>7,172</u>	<u>22.3</u>	Special District	<u>1.08</u>	<u>1.05</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	113.13	94.12	26.97	24.09

Goodhue 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/Ag Hm: exist	2,584,973	2,512,259	-72,714	-2.8	27,041	24,203	-2,839	-10.5	1.05	0.96
Res rental: exis	405,924	402,849	-3,074	-0.8	4,704	4,323	-381	-8.1	1.16	1.07
Seasnl Rec: exis	64,518	63,048	-1,469	-2.3	807	780	-27	-3.4	1.25	1.24
Com/Ind: Lo: exi	137,410	134,997	-2,413	-1.8	3,927	3,797	-130	-3.3	2.86	2.81
Com/Ind Hi: exis	312,111	306,781	-5,330	-1.7	11,399	11,110	-288	-2.5	3.65	3.62
Publ U: Elec Gen	411,679	399,874	-11,806	-2.9	10,891	10,769	-122	-1.1	2.65	2.69
Publ U: Other	153,528	157,053	3,526	2.3	5,593	5,749	156	2.8	3.64	3.66
Ag Hmstd Land	1,323,280	1,775,990	452,710	34.2	5,982	7,516	1,534	25.6	0.45	0.42
Ag Non-Hmstd	433,013	566,260	133,247	30.8	3,650	4,404	755	20.7	0.84	0.78
Res/AgHm: NewCo	0	9,194	9,194	0.0	0	91	91	0.0	0.00	0.99
ResRent: NewCon	0	3,463	3,463	0.0	0	38	38	0.0	0.00	1.09
All other NewCon	0	11,025	11,025	0.0	0	232	232	0.0	0.00	2.10
Total	5,826,434	6,342,794	516,359	8.9	73,994	73,013	-982	-1.3	1.27	1.15

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	59,518	63,157	3,639	6.1	County	45.81	43.66	0.00	0.00
(-) TIF Tax Capacity	785	472	-313	-39.9	City/Town	42.85	40.99	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.78	17.41	19.10	18.91
(=) Taxable Tax Capacity	58,733	62,685	3,952	6.7	Special District	1.47	1.38	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	107.91	103.45	19.10	18.91

Grant 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/Ag Hm: exist	206,624	206,220	-404	-0.2	2,515	2,197	-317	-12.6	1.22	1.07
Res rental: exis	29,562	29,866	304	1.0	473	423	-50	-10.5	1.60	1.42
Seasnl Rec: exis	62,596	60,117	-2,479	-4.0	663	567	-96	-14.4	1.06	0.94
Com/Ind: Lo: exi	16,036	16,267	230	1.4	631	602	-29	-4.6	3.93	3.70
Com/Ind Hi: exis	18,571	19,125	554	3.0	870	828	-42	-4.8	4.68	4.33
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	7,582	8,242	660	8.7	269	266	-2	-0.9	3.54	3.23
Ag Hmstd Land	544,010	719,766	175,755	32.3	2,729	3,062	332	12.2	0.50	0.43
Ag Non-Hmstd	298,687	396,523	97,837	32.8	2,427	2,687	259	10.7	0.81	0.68
Res/AgHm: NewCo	0	1,639	1,639	0.0	0	15	15	0.0	0.00	0.94
ResRent: NewCon	0	232	232	0.0	0	2	2	0.0	0.00	1.04
All other NewCon	0	2,795	2,795	0.0	0	26	26	0.0	0.00	0.91
Total	1,183,669	1,460,792	277,123	23.4	10,576	10,675	99	0.9	0.89	0.73

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	9,851	12,254	2,403	24.4	County	54.16	46.55	0.00	0.00
(-) TIF Tax Capacity	54	53	0	-0.5	City/Town	24.68	20.00	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.65	8.82	38.86	36.09
(=) Taxable Tax Capacity	<u>9,797</u>	<u>12,201</u>	<u>2,404</u>	<u>24.5</u>	Special District	<u>4.04</u>	<u>3.71</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	95.53	79.08	38.86	36.09

Hennepin 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/Ag Hm: exist	74,652,966	73,630,492	-1,022,474	-1.4	1,014,368	977,317	-37,051	-3.7	1.36	1.33
Res rental: exis	20,921,886	21,459,590	537,704	2.6	315,260	320,321	5,060	1.6	1.51	1.49
Seasnl Rec: exis	176,485	159,454	-17,030	-9.6	2,932	2,690	-242	-8.2	1.66	1.69
Com/Ind: Lo: exi	1,727,675	1,717,112	-10,563	-0.6	55,393	56,296	903	1.6	3.21	3.28
Com/Ind Hi: exis	24,442,119	24,418,698	-23,421	-0.1	1,002,510	1,026,365	23,855	2.4	4.10	4.20
Publ U: Elec Gen	32,132	37,674	5,542	17.2	1,073	1,277	205	19.1	3.34	3.39
Publ U: Other	1,045,682	1,059,524	13,842	1.3	43,402	44,946	1,543	3.6	4.15	4.24
Ag Hmstd Land	198,417	227,326	28,910	14.6	1,169	1,334	165	14.1	0.59	0.59
Ag Non-Hmstd	418,714	390,938	-27,776	-6.6	5,362	5,079	-283	-5.3	1.28	1.30
Res/AgHm: NewCo	0	487,941	487,941	0.0	0	6,367	6,367	0.0	0.00	1.30
ResRent: NewCon	0	454,672	454,672	0.0	0	6,927	6,927	0.0	0.00	1.52
All other NewCon	0	319,484	319,484	0.0	0	13,413	13,413	0.0	0.00	4.20
Total	123,616,076	124,362,907	746,831	0.6	2,441,470	2,462,332	20,863	0.9	1.98	1.98

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,488,341	1,499,836	11,495	0.8	County	49.12	49.73	0.00	0.00
(-) TIF Tax Capacity	67,566	74,682	7,116	10.5	City/Town	48.26	48.78	1.24	1.16
(-) FD Contrib Tax Cap	184,617	189,102	4,485	2.4	School District	27.49	27.74	20.38	21.66
(=) Taxable Tax Capacity	<u>1,236,157</u>	<u>1,236,051</u>	<u>-106</u>	<u>0.0</u>	Special District	<u>10.91</u>	<u>11.04</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	138,992	133,824	-5,168	-3.7	Total	135.77	137.28	21.63	22.82

Houston 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/Ag Hm: exist	902,737	900,492	-2,245	-0.2	11,166	10,585	-581	-5.2	1.24	1.18
Res rental: exis	106,259	107,086	828	0.8	1,603	1,533	-69	-4.3	1.51	1.43
Seasnl Rec: exis	25,681	24,832	-849	-3.3	400	380	-20	-5.0	1.56	1.53
Com/Ind: Lo: exi	45,106	44,283	-823	-1.8	1,476	1,430	-45	-3.1	3.27	3.23
Com/Ind Hi: exis	40,638	40,180	-458	-1.1	1,705	1,659	-46	-2.7	4.20	4.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	23,923	23,471	-451	-1.9	935	900	-35	-3.7	3.91	3.83
Ag Hmstd Land	645,656	783,376	137,720	21.3	3,633	4,080	447	12.3	0.56	0.52
Ag Non-Hmstd	165,769	185,558	19,789	11.9	1,770	1,891	121	6.8	1.07	1.02
Res/AgHm: NewCo	0	3,221	3,221	0.0	0	36	36	0.0	0.00	1.13
ResRent: NewCon	0	984	984	0.0	0	13	13	0.0	0.00	1.28
All other NewCon	0	3,172	3,172	0.0	0	82	82	0.0	0.00	2.59
Total	1,955,768	2,116,655	160,886	8.2	22,687	22,590	-97	-0.4	1.16	1.07

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	15,970	17,024	1,054	6.6	County	65.18	63.42	0.00	0.00
(-) TIF Tax Capacity	109	113	3	3.1	City/Town	42.59	40.97	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.37	20.77	22.29	20.83
(=) Taxable Tax Capacity	15,861	16,912	1,051	6.6	Special District	0.16	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	130.30	125.32	22.29	20.83

Hubbard 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/Ag Hm: exist	1,135,932	1,108,884	-27,047	-2.4	8,218	8,036	-182	-2.2	0.72	0.72
Res rental: exis	159,025	157,124	-1,901	-1.2	1,392	1,345	-48	-3.4	0.88	0.86
Seasnl Rec: exis	1,241,745	1,206,608	-35,137	-2.8	10,745	10,998	253	2.4	0.87	0.91
Com/Ind: Lo: exi	68,676	66,519	-2,157	-3.1	1,721	1,674	-48	-2.8	2.51	2.52
Com/Ind Hi: exis	80,958	74,088	-6,870	-8.5	2,783	2,566	-216	-7.8	3.44	3.46
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	103,711	127,847	24,136	23.3	2,785	3,435	650	23.3	2.69	2.69
Ag Hmstd Land	168,823	162,315	-6,508	-3.9	510	378	-131	-25.8	0.30	0.23
Ag Non-Hmstd	330,753	317,417	-13,336	-4.0	2,315	2,258	-57	-2.4	0.70	0.71
Res/AgHm: NewCo	0	9,480	9,480	0.0	0	67	67	0.0	0.00	0.71
ResRent: NewCon	0	2,416	2,416	0.0	0	19	19	0.0	0.00	0.81
All other NewCon	0	10,972	10,972	0.0	0	107	107	0.0	0.00	0.97
Total	3,289,622	3,243,670	-45,952	-1.4	30,470	30,884	414	1.4	0.93	0.95

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	32,976	32,712	-265	-0.8	County	36.05	37.42	0.00	0.00
(-) TIF Tax Capacity	103	105	3	2.7	City/Town	20.91	21.72	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.73	19.04	11.86	11.46
(=) Taxable Tax Capacity	<u>32,874</u>	<u>32,606</u>	<u>-267</u>	<u>-0.8</u>	Special District	<u>1.04</u>	<u>1.05</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	76.73	79.22	11.86	11.46

Isanti 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/Ag Hm: exist	1,665,613	1,623,100	-42,513	-2.6	18,167	19,124	957	5.3	1.09	1.18
Res rental: exis	276,063	252,629	-23,434	-8.5	3,776	3,558	-219	-5.8	1.37	1.41
Seasnl Rec: exis	85,620	81,972	-3,648	-4.3	1,174	1,183	9	0.8	1.37	1.44
Com/Ind: Lo: exi	68,962	67,435	-1,527	-2.2	2,296	2,392	96	4.2	3.33	3.55
Com/Ind Hi: exis	150,768	146,719	-4,049	-2.7	6,807	7,007	200	2.9	4.51	4.78
Publ U: Elec Gen	728	2,513	1,785	245.3	18	68	50	280.8	2.45	2.71
Publ U: Other	41,371	41,418	47	0.1	1,656	1,713	57	3.5	4.00	4.14
Ag Hmstd Land	332,611	312,136	-20,475	-6.2	1,690	1,376	-314	-18.6	0.51	0.44
Ag Non-Hmstd	142,568	128,153	-14,416	-10.1	1,765	1,682	-84	-4.7	1.24	1.31
Res/AgHm: NewCo	0	5,773	5,773	0.0	0	71	71	0.0	0.00	1.22
ResRent: NewCon	0	1,300	1,300	0.0	0	16	16	0.0	0.00	1.25
All other NewCon	0	4,826	4,826	0.0	0	186	186	0.0	0.00	3.86
Total	2,764,303	2,667,974	-96,330	-3.5	37,349	38,376	1,027	2.8	1.35	1.44

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	25,672	24,742	-930	-3.6	County	60.54	66.54	0.00	0.00
(-) TIF Tax Capacity	175	0	-175	-100.0	City/Town	44.20	45.79	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	38.67	39.36	3.80	10.55
(=) Taxable Tax Capacity	<u>25,497</u>	<u>24,742</u>	<u>-755</u>	<u>-3.0</u>	Special District	<u>0.22</u>	<u>0.23</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	143.64	151.92	3.80	10.55

Itasca 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/Ag Hm: exist	2,376,936	2,319,143	-57,794	-2.4	16,654	17,669	1,016	6.1	0.70	0.76
Res rental: exis	284,610	274,033	-10,577	-3.7	2,786	2,801	15	0.5	0.98	1.02
Seasnl Rec: exis	1,138,443	1,110,802	-27,641	-2.4	11,602	11,748	146	1.3	1.02	1.06
Com/Ind: Lo: exi	115,714	109,187	-6,527	-5.6	3,361	3,237	-124	-3.7	2.90	2.96
Com/Ind Hi: exis	226,853	216,008	-10,845	-4.8	8,730	8,473	-258	-2.9	3.85	3.92
Publ U: Elec Gen	273,169	272,121	-1,048	-0.4	5,542	5,848	305	5.5	2.03	2.15
Publ U: Other	387,176	392,696	5,520	1.4	12,461	12,975	513	4.1	3.22	3.30
Ag Hmstd Land	129,364	114,240	-15,125	-11.7	354	176	-178	-50.2	0.27	0.15
Ag Non-Hmstd	759,832	704,624	-55,208	-7.3	6,828	6,493	-335	-4.9	0.90	0.92
Res/AgHm: NewCo	0	14,676	14,676	0.0	0	111	111	0.0	0.00	0.76
ResRent: NewCon	0	5,318	5,318	0.0	0	52	52	0.0	0.00	0.98
All other NewCon	0	10,656	10,656	0.0	0	151	151	0.0	0.00	1.42
Total	5,692,097	5,543,503	-148,594	-2.6	68,319	69,734	1,414	2.1	1.20	1.26

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	62,513	60,958	-1,555	-2.5	County	51.65	54.70	0.00	0.00
(-) TIF Tax Capacity	402	395	-7	-1.7	City/Town	27.52	27.51	0.00	0.00
(-) FD Contrib Tax Cap	3,227	3,543	316	9.8	School District	19.16	19.82	3.06	8.98
(=) Taxable Tax Capacity	58,884	57,020	-1,864	-3.2	Special District	1.24	1.09	0.00	0.00
FD Distrib Tax Cap	1,588	1,705	116	7.3	Total	99.57	103.12	3.06	8.98

Jackson 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/Ag Hm: exist	336,221	347,622	11,402	3.4	3,210	2,822	-389	-12.1	0.95	0.81
Res rental: exis	53,371	59,784	6,412	12.0	620	582	-38	-6.1	1.16	0.97
Seasnl Rec: exis	18,305	17,333	-973	-5.3	148	117	-32	-21.4	0.81	0.67
Com/Ind: Lo: exi	24,108	22,872	-1,236	-5.1	687	599	-88	-12.8	2.85	2.62
Com/Ind Hi: exis	63,874	62,392	-1,482	-2.3	1,662	1,509	-152	-9.2	2.60	2.42
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	75,901	85,079	9,178	12.1	1,969	1,964	-5	-0.2	2.59	2.31
Ag Hmstd Land	1,532,133	2,061,136	529,003	34.5	5,802	6,039	237	4.1	0.38	0.29
Ag Non-Hmstd	845,201	1,223,500	378,300	44.8	4,885	5,410	525	10.7	0.58	0.44
Res/AgHm: NewCo	0	2,680	2,680	0.0	0	22	22	0.0	0.00	0.83
ResRent: NewCon	0	640	640	0.0	0	5	5	0.0	0.00	0.76
All other NewCon	0	9,538	9,538	0.0	0	157	157	0.0	0.00	1.65
Total	2,949,114	3,892,575	943,462	32.0	18,984	19,226	243	1.3	0.64	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	25,019	33,580	8,562	34.2	County	36.68	28.36	0.00	0.00
(-) TIF Tax Capacity	75	133	58	77.8	City/Town	15.32	11.66	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.55	9.63	31.43	27.89
(=) Taxable Tax Capacity	<u>24,944</u>	<u>33,448</u>	<u>8,503</u>	<u>34.1</u>	Special District	<u>0.52</u>	<u>0.26</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	65.07	49.91	31.43	27.89

Kanabec 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/Ag Hm: exist	584,888	523,845	-61,043	-10.4	6,613	5,903	-710	-10.7	1.13	1.13
Res rental: exis	105,651	103,945	-1,705	-1.6	1,458	1,499	41	2.8	1.38	1.44
Seasnl Rec: exis	99,182	88,935	-10,247	-10.3	1,552	1,479	-73	-4.7	1.56	1.66
Com/Ind: Lo: exi	34,003	33,294	-709	-2.1	1,093	1,126	33	3.0	3.22	3.38
Com/Ind Hi: exis	25,460	24,868	-592	-2.3	1,094	1,120	27	2.4	4.30	4.51
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,563	3,627	64	1.8	154	164	10	6.6	4.33	4.53
Ag Hmstd Land	212,705	209,947	-2,758	-1.3	1,283	1,189	-94	-7.3	0.60	0.57
Ag Non-Hmstd	158,701	150,525	-8,176	-5.2	2,279	2,311	32	1.4	1.44	1.54
Res/AgHm: NewCo	0	2,426	2,426	0.0	0	28	28	0.0	0.00	1.15
ResRent: NewCon	0	661	661	0.0	0	9	9	0.0	0.00	1.40
All other NewCon	0	2,570	2,570	0.0	0	62	62	0.0	0.00	2.40
Total	1,224,153	1,144,644	-79,509	-6.5	15,527	14,891	-636	-4.1	1.27	1.30

Tax Base

Tax Rates

	Pctg Chng				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	10,357	9,577	-781	-7.5	County	102.65	111.10	2.37	2.58
(-) TIF Tax Capacity	94	94	0	0.0	City/Town	21.11	22.29	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.97	25.57	5.72	6.85
(=) Taxable Tax Capacity	10,263	9,482	-781	-7.6	Special District	0.23	0.23	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	148.95	159.20	8.10	9.43

Kandiyohi 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/Ag Hm: exist	1,983,987	1,961,128	-22,859	-1.2	20,222	17,588	-2,633	-13.0	1.02	0.90
Res rental: exis	303,679	305,409	1,730	0.6	2,936	2,498	-438	-14.9	0.97	0.82
Seasnl Rec: exis	480,030	482,964	2,934	0.6	5,628	5,458	-170	-3.0	1.17	1.13
Com/Ind: Lo: exi	127,943	125,620	-2,324	-1.8	3,496	3,242	-255	-7.3	2.73	2.58
Com/Ind Hi: exis	306,565	313,001	6,436	2.1	10,208	9,796	-413	-4.0	3.33	3.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	46,310	49,608	3,298	7.1	1,521	1,535	14	0.9	3.28	3.09
Ag Hmstd Land	1,044,364	1,282,342	237,978	22.8	5,443	6,127	684	12.6	0.52	0.48
Ag Non-Hmstd	783,717	862,234	78,517	10.0	6,891	6,981	89	1.3	0.88	0.81
Res/AgHm: NewCo	0	10,368	10,368	0.0	0	91	91	0.0	0.00	0.87
ResRent: NewCon	0	3,402	3,402	0.0	0	27	27	0.0	0.00	0.78
All other NewCon	0	17,312	17,312	0.0	0	312	312	0.0	0.00	1.80
Total	5,076,596	5,413,388	336,792	6.6	56,345	53,654	-2,691	-4.8	1.11	0.99

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	48,392	51,177	2,785	5.8	County	59.25	56.68	0.00	0.00
(-) TIF Tax Capacity	31	31	0	0.0	City/Town	22.00	21.07	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.62	14.50	18.00	15.00
(=) Taxable Tax Capacity	<u>48,360</u>	<u>51,145</u>	<u>2,785</u>	<u>5.8</u>	Special District	<u>2.41</u>	<u>2.31</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	102.29	94.55	18.00	15.00

Kittson 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/Ag Hm: exist	88,868	89,758	890	1.0	1,025	1,009	-16	-1.6	1.15	1.12
Res rental: exis	17,302	17,801	499	2.9	247	216	-32	-12.8	1.43	1.21
Seasnl Rec: exis	6,004	6,174	170	2.8	52	50	-2	-4.0	0.87	0.81
Com/Ind: Lo: exi	10,323	10,169	-155	-1.5	320	300	-20	-6.4	3.10	2.95
Com/Ind Hi: exis	30,199	31,542	1,343	4.4	807	810	4	0.4	2.67	2.57
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	128,763	119,133	-9,631	-7.5	3,145	2,849	-296	-9.4	2.44	2.39
Ag Hmstd Land	274,701	344,971	70,270	25.6	837	950	113	13.6	0.30	0.28
Ag Non-Hmstd	415,510	525,494	109,984	26.5	2,480	2,878	398	16.0	0.60	0.55
Res/AgHm: NewCo	0	780	780	0.0	0	8	8	0.0	0.00	0.99
ResRent: NewCon	0	223	223	0.0	0	2	2	0.0	0.00	0.67
All other NewCon	0	2,518	2,518	0.0	0	37	37	0.0	0.00	1.47
Total	971,671	1,148,563	176,893	18.2	8,914	9,109	195	2.2	0.92	0.79

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	9,926	11,397	1,471	14.8	County	31.37	29.16	0.00	0.00
(-) TIF Tax Capacity	8	8	0	0.0	City/Town	19.31	17.22	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.90	8.06	29.19	30.24
(=) Taxable Tax Capacity	<u>9,917</u>	<u>11,388</u>	<u>1,471</u>	<u>14.8</u>	Special District	<u>6.44</u>	<u>6.20</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	66.02	60.64	29.19	30.24

Koochiching 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/Ag Hm: exist	443,776	444,859	1,083	0.2	3,347	3,437	90	2.7	0.75	0.77
Res rental: exis	48,605	50,213	1,608	3.3	365	379	14	4.0	0.75	0.76
Seasnl Rec: exis	164,213	168,165	3,952	2.4	1,292	1,403	110	8.5	0.79	0.83
Com/Ind: Lo: exi	26,063	26,105	42	0.2	698	710	13	1.8	2.68	2.72
Com/Ind Hi: exis	62,381	59,215	-3,166	-5.1	2,103	2,069	-34	-1.6	3.37	3.49
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	15,347	14,742	-605	-3.9	520	510	-11	-2.1	3.39	3.46
Ag Hmstd Land	64,862	58,973	-5,889	-9.1	143	68	-74	-52.1	0.22	0.12
Ag Non-Hmstd	236,710	241,173	4,463	1.9	1,728	1,785	57	3.3	0.73	0.74
Res/AgHm: NewCo	0	1,852	1,852	0.0	0	13	13	0.0	0.00	0.71
ResRent: NewCon	0	284	284	0.0	0	2	2	0.0	0.00	0.67
All other NewCon	0	1,161	1,161	0.0	0	15	15	0.0	0.00	1.30
Total	1,061,957	1,066,742	4,786	0.5	10,196	10,391	195	1.9	0.96	0.97

Tax Base

Tax Rates

	Market Value					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	10,212	10,264	52	0.5	County	37.99	37.68	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	25.46	25.47	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.52	24.64	13.30	11.40
(=) Taxable Tax Capacity	10,212	10,264	52	0.5	Special District	0.65	0.65	0.00	0.00
FD Distrib Tax Cap	0	0	0	-4.3	Total	84.62	88.44	13.30	11.40

Lac qui Parle 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/Ag Hm: exist	185,594	190,275	4,682	2.5	1,917	1,669	-248	-12.9	1.03	0.88
Res rental: exis	25,533	26,824	1,291	5.1	317	269	-48	-15.1	1.24	1.00
Seasnl Rec: exis	1,037	1,042	5	0.5	10	9	-2	-16.8	1.00	0.83
Com/Ind: Lo: exi	12,992	13,039	47	0.4	450	416	-34	-7.6	3.46	3.19
Com/Ind Hi: exis	19,105	19,409	304	1.6	743	684	-59	-7.9	3.89	3.53
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	11,537	12,011	474	4.1	416	399	-17	-4.0	3.61	3.32
Ag Hmstd Land	1,005,675	1,418,174	412,499	41.0	3,845	4,100	255	6.6	0.38	0.29
Ag Non-Hmstd	448,368	643,772	195,404	43.6	2,826	3,001	176	6.2	0.63	0.47
Res/AgHm: NewCo	0	2,043	2,043	0.0	0	18	18	0.0	0.00	0.87
ResRent: NewCon	0	138	138	0.0	0	2	2	0.0	0.00	1.24
All other NewCon	0	4,571	4,571	0.0	0	29	29	0.0	0.00	0.63
Total	1,709,840	2,331,298	621,458	36.3	10,523	10,596	72	0.7	0.62	0.45

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	13,208	18,510	5,301	40.1	County	36.59	27.20	0.00	0.00
(-) TIF Tax Capacity	5	5	0	5.6	City/Town	20.47	14.80	3.46	3.33
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	11.23	8.09	28.62	26.21
(=) Taxable Tax Capacity	<u>13,203</u>	<u>18,504</u>	<u>5,301</u>	<u>40.2</u>	Special District	<u>4.90</u>	<u>3.63</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	73.20	53.72	32.08	29.54

Lake 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/Ag Hm: exist	653,200	624,384	-28,816	-4.4	3,921	4,062	141	3.6	0.60	0.65
Res rental: exis	134,171	140,011	5,840	4.4	1,145	1,295	150	13.1	0.85	0.92
Seasnl Rec: exis	560,649	527,538	-33,111	-5.9	5,280	5,262	-18	-0.3	0.94	1.00
Com/Ind: Lo: exi	31,257	30,840	-417	-1.3	851	850	0	0.0	2.72	2.76
Com/Ind Hi: exis	74,796	70,442	-4,353	-5.8	2,521	2,422	-99	-3.9	3.37	3.44
Publ U: Elec Gen	2,669	1,319	-1,350	-50.6	54	27	-27	-49.5	2.03	2.07
Publ U: Other	27,954	29,046	1,092	3.9	1,024	1,093	69	6.8	3.66	3.76
Ag Hmstd Land	3,981	3,594	-387	-9.7	9	5	-4	-48.2	0.22	0.13
Ag Non-Hmstd	323,076	286,960	-36,116	-11.2	2,335	2,222	-113	-4.8	0.72	0.77
Res/AgHm: NewCo	0	2,188	2,188	0.0	0	14	14	0.0	0.00	0.63
ResRent: NewCon	0	787	787	0.0	0	6	6	0.0	0.00	0.78
All other NewCon	0	4,428	4,428	0.0	0	52	52	0.0	0.00	1.18
Total	1,811,753	1,721,536	-90,217	-5.0	17,140	17,311	171	1.0	0.95	1.01

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	18,488	17,529	-959	-5.2	County	44.35	47.80	0.00	0.00
(-) TIF Tax Capacity	425	160	-266	-62.5	City/Town	21.11	23.16	0.00	0.00
(-) FD Contrib Tax Cap	729	742	13	1.8	School District	17.19	17.81	1.85	4.71
(=) Taxable Tax Capacity	<u>17,334</u>	<u>16,627</u>	<u>-707</u>	<u>-4.1</u>	Special District	<u>1.81</u>	<u>1.84</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	418	393	-24	-5.8	Total	84.46	90.61	1.85	4.71

Lake of the Woods 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/Ag Hm: exist	157,957	157,418	-539	-0.3	1,521	1,391	-130	-8.6	0.96	0.88
Res rental: exis	20,280	20,393	113	0.6	221	194	-27	-12.0	1.09	0.95
Seasnl Rec: exis	164,953	167,013	2,060	1.2	1,952	1,895	-57	-2.9	1.18	1.13
Com/Ind: Lo: exi	14,116	13,901	-214	-1.5	397	376	-20	-5.2	2.81	2.71
Com/Ind Hi: exis	20,958	23,762	2,804	13.4	772	841	69	8.9	3.68	3.54
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,616	4,981	365	7.9	156	161	5	3.2	3.38	3.23
Ag Hmstd Land	52,967	47,545	-5,422	-10.2	232	153	-79	-34.2	0.44	0.32
Ag Non-Hmstd	78,449	82,889	4,440	5.7	811	805	-6	-0.7	1.03	0.97
Res/AgHm: NewCo	0	1,114	1,114	0.0	0	10	10	0.0	0.00	0.87
ResRent: NewCon	0	462	462	0.0	0	4	4	0.0	0.00	0.92
All other NewCon	0	3,019	3,019	0.0	0	38	38	0.0	0.00	1.26
Total	514,296	522,497	8,201	1.6	6,062	5,869	-194	-3.2	1.18	1.12

Tax Base

Tax Rates

	Pctg Chng				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	4,854	4,990	137	2.8	County	50.35	48.96	0.00	0.00
(-) TIF Tax Capacity	10	10	0	0.0	City/Town	17.21	15.95	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	41.54	38.42	16.45	14.53
(=) Taxable Tax Capacity	<u>4,843</u>	<u>4,980</u>	<u>137</u>	<u>2.8</u>	Special District	<u>0.31</u>	<u>0.32</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	109.41	103.66	16.45	14.53

Le Sueur 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/Ag Hm: exist	1,557,998	1,529,654	-28,344	-1.8	16,372	14,940	-1,432	-8.7	1.05	0.98
Res rental: exis	242,601	242,148	-453	-0.2	3,173	2,996	-176	-5.6	1.31	1.24
Seasnl Rec: exis	239,218	239,856	638	0.3	2,249	2,204	-45	-2.0	0.94	0.92
Com/Ind: Lo: exi	73,943	73,551	-393	-0.5	2,231	2,221	-10	-0.5	3.02	3.02
Com/Ind Hi: exis	103,550	107,357	3,806	3.7	4,007	4,148	141	3.5	3.87	3.86
Publ U: Elec Gen	1,156	1,212	56	4.8	47	52	5	10.5	4.05	4.27
Publ U: Other	29,588	37,911	8,324	28.1	989	1,235	246	24.8	3.34	3.26
Ag Hmstd Land	938,342	1,096,399	158,057	16.8	4,464	5,028	564	12.6	0.48	0.46
Ag Non-Hmstd	367,446	421,942	54,496	14.8	2,938	3,327	389	13.3	0.80	0.79
Res/AgHm: NewCo	0	8,354	8,354	0.0	0	80	80	0.0	0.00	0.96
ResRent: NewCon	0	1,822	1,822	0.0	0	19	19	0.0	0.00	1.06
All other NewCon	0	6,387	6,387	0.0	0	143	143	0.0	0.00	2.25
Total	3,553,843	3,766,593	212,750	6.0	36,470	36,393	-77	-0.2	1.03	0.97

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	32,009	33,775	1,766	5.5	County	46.14	45.14	0.00	0.00
(-) TIF Tax Capacity	181	182	1	0.5	City/Town	30.36	29.46	0.67	0.61
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.34	22.67	20.16	16.58
(=) Taxable Tax Capacity	<u>31,828</u>	<u>33,593</u>	<u>1,765</u>	<u>5.5</u>	Special District	<u>0.36</u>	<u>0.35</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	99.20	97.62	20.83	17.19

Lincoln 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/Ag Hm: exist	168,763	169,924	1,161	0.7	1,697	1,589	-107	-6.3	1.01	0.94
Res rental: exis	21,048	20,642	-406	-1.9	285	257	-28	-9.7	1.35	1.25
Seasnl Rec: exis	27,027	26,836	-191	-0.7	215	182	-33	-15.4	0.80	0.68
Com/Ind: Lo: exi	10,931	10,602	-328	-3.0	364	339	-25	-6.9	3.33	3.20
Com/Ind Hi: exis	5,591	6,200	609	10.9	186	195	9	4.7	3.33	3.14
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	41,322	53,927	12,605	30.5	1,168	1,385	217	18.6	2.83	2.57
Ag Hmstd Land	773,464	1,015,877	242,413	31.3	3,043	3,227	184	6.0	0.39	0.32
Ag Non-Hmstd	367,638	506,142	138,504	37.7	2,313	2,587	274	11.8	0.63	0.51
Res/AgHm: NewCo	0	2,494	2,494	0.0	0	22	22	0.0	0.00	0.87
ResRent: NewCon	0	794	794	0.0	0	8	8	0.0	0.00	1.02
All other NewCon	0	5,568	5,568	0.0	0	42	42	0.0	0.00	0.76
Total	1,415,784	1,819,007	403,222	28.5	9,272	9,834	562	6.1	0.65	0.54

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	11,460	14,974	3,514	30.7	County	39.70	32.76	0.00	0.00
(-) TIF Tax Capacity	45	51	6	13.9	City/Town	15.93	12.39	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.55	10.79	35.68	37.79
(=) Taxable Tax Capacity	<u>11,415</u>	<u>14,923</u>	<u>3,507</u>	<u>30.7</u>	Special District	<u>1.34</u>	<u>1.02</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	70.53	56.96	35.68	37.79

Lyon 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/Ag Hm: exist	876,028	857,099	-18,929	-2.2	8,900	7,567	-1,333	-15.0	1.02	0.88
Res rental: exis	183,716	192,961	9,245	5.0	1,955	1,668	-287	-14.7	1.06	0.86
Seasnl Rec: exis	3,401	3,529	127	3.7	49	48	-1	-2.5	1.44	1.35
Com/Ind: Lo: exi	80,776	78,424	-2,352	-2.9	2,230	2,029	-202	-9.0	2.76	2.59
Com/Ind Hi: exis	256,207	258,316	2,109	0.8	8,775	8,265	-511	-5.8	3.43	3.20
Publ U: Elec Gen	6,348	7,208	860	13.6	75	76	1	1.7	1.18	1.05
Publ U: Other	77,688	86,241	8,553	11.0	2,051	2,143	92	4.5	2.64	2.48
Ag Hmstd Land	1,423,379	1,672,997	249,618	17.5	5,592	5,608	16	0.3	0.39	0.34
Ag Non-Hmstd	645,758	1,074,111	428,353	66.3	3,922	5,489	1,567	40.0	0.61	0.51
Res/AgHm: NewCo	0	6,865	6,865	0.0	0	57	57	0.0	0.00	0.84
ResRent: NewCon	0	2,837	2,837	0.0	0	24	24	0.0	0.00	0.86
All other NewCon	0	19,657	19,657	0.0	0	457	457	0.0	0.00	2.32
Total	3,553,301	4,260,245	706,944	19.9	33,548	33,430	-119	-0.4	0.94	0.78

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	33,364	40,235	6,871	20.6	County	37.15	31.94	0.00	0.00
(-) TIF Tax Capacity	685	633	-52	-7.6	City/Town	26.92	22.86	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.18	15.72	19.16	16.53
(=) Taxable Tax Capacity	<u>32,679</u>	<u>39,602</u>	<u>6,923</u>	<u>21.2</u>	Special District	<u>0.33</u>	<u>0.26</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	83.58	70.79	19.16	16.53

McLeod 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/Ag Hm: exist	1,529,259	1,478,810	-50,449	-3.3	17,900	15,504	-2,397	-13.4	1.17	1.05
Res rental: exis	251,362	257,518	6,156	2.4	3,510	3,280	-229	-6.5	1.40	1.27
Seasnl Rec: exis	10,617	11,469	851	8.0	166	169	2	1.3	1.57	1.47
Com/Ind: Lo: exi	102,397	100,170	-2,227	-2.2	3,281	3,136	-144	-4.4	3.20	3.13
Com/Ind Hi: exis	224,455	228,337	3,883	1.7	8,828	8,902	74	0.8	3.93	3.90
Publ U: Elec Gen	1,781	2,063	283	15.9	30	32	2	6.3	1.67	1.53
Publ U: Other	29,624	35,731	6,108	20.6	992	1,130	137	13.9	3.35	3.16
Ag Hmstd Land	952,355	1,159,328	206,973	21.7	4,608	5,040	432	9.4	0.48	0.43
Ag Non-Hmstd	326,454	418,470	92,015	28.2	2,889	3,381	492	17.0	0.89	0.81
Res/AgHm: NewCo	0	4,118	4,118	0.0	0	44	44	0.0	0.00	1.08
ResRent: NewCon	0	1,383	1,383	0.0	0	14	14	0.0	0.00	1.04
All other NewCon	0	12,234	12,234	0.0	0	345	345	0.0	0.00	2.82
Total	3,428,303	3,709,631	281,328	8.2	42,205	40,978	-1,227	-2.9	1.23	1.10

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	30,683	33,035	2,352	7.7	County	60.22	55.87	0.00	0.00
(-) TIF Tax Capacity	407	403	-5	-1.1	City/Town	45.77	42.81	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.98	14.06	20.31	18.87
(=) Taxable Tax Capacity	<u>30,276</u>	<u>32,632</u>	<u>2,357</u>	<u>7.8</u>	Special District	<u>1.54</u>	<u>1.44</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	122.51	114.17	20.31	18.87

Mahnomen 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/Ag Hm: exist	110,551	110,055	-496	-0.4	1,154	1,075	-79	-6.8	1.04	0.98
Res rental: exis	15,424	16,437	1,014	6.6	179	187	8	4.6	1.16	1.14
Seasnl Rec: exis	58,310	58,890	579	1.0	818	765	-53	-6.5	1.40	1.30
Com/Ind: Lo: exi	8,921	8,740	-181	-2.0	279	260	-20	-7.1	3.13	2.97
Com/Ind Hi: exis	10,720	11,529	809	7.5	436	439	3	0.7	4.07	3.81
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,061	3,172	110	3.6	128	125	-3	-2.4	4.19	3.95
Ag Hmstd Land	239,637	286,859	47,221	19.7	1,789	1,871	83	4.6	0.75	0.65
Ag Non-Hmstd	113,938	133,361	19,422	17.0	1,458	1,528	70	4.8	1.28	1.15
Res/AgHm: NewCo	0	606	606	0.0	0	6	6	0.0	0.00	0.92
ResRent: NewCon	0	65	65	0.0	0	1	1	0.0	0.00	1.17
All other NewCon	0	2,123	2,123	0.0	0	22	22	0.0	0.00	1.05
Total	560,562	631,836	71,273	12.7	6,241	6,279	38	0.6	1.11	0.99

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	4,572	5,140	568	12.4	County	88.11	78.34	0.00	0.00
(-) TIF Tax Capacity	31	30	-1	-4.0	City/Town	19.28	17.29	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.00	15.99	6.05	10.22
(=) Taxable Tax Capacity	<u>4,541</u>	<u>5,110</u>	<u>569</u>	<u>12.5</u>	Special District	<u>6.89</u>	<u>6.95</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	132.28	118.56	6.05	10.22

Marshall 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/Ag Hm: exist	237,756	248,983	11,227	4.7	2,202	2,207	5	0.2	0.93	0.89
Res rental: exis	22,924	23,640	716	3.1	236	203	-33	-14.1	1.03	0.86
Seasnl Rec: exis	6,921	7,194	273	3.9	59	53	-6	-9.6	0.85	0.74
Com/Ind: Lo: exi	17,190	17,097	-92	-0.5	493	462	-31	-6.3	2.87	2.70
Com/Ind Hi: exis	25,392	25,446	54	0.2	774	724	-51	-6.5	3.05	2.84
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	182,645	176,175	-6,470	-3.5	4,514	4,040	-474	-10.5	2.47	2.29
Ag Hmstd Land	726,031	1,077,598	351,567	48.4	2,435	2,848	413	16.9	0.34	0.26
Ag Non-Hmstd	534,485	780,092	245,607	46.0	3,383	3,748	365	10.8	0.63	0.48
Res/AgHm: NewCo	0	2,836	2,836	0.0	0	25	25	0.0	0.00	0.88
ResRent: NewCon	0	833	833	0.0	0	6	6	0.0	0.00	0.73
All other NewCon	0	3,580	3,580	0.0	0	53	53	0.0	0.00	1.49
Total	1,753,344	2,363,475	610,131	34.8	14,096	14,369	273	1.9	0.80	0.61

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	16,067	21,267	5,200	32.4	County	32.71	25.71	0.00	0.00
(-) TIF Tax Capacity	25	29	3	13.0	City/Town	18.31	14.61	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.51	6.30	28.78	32.48
(=) Taxable Tax Capacity	<u>16,042</u>	<u>21,239</u>	<u>5,197</u>	<u>32.4</u>	Special District	<u>6.64</u>	<u>5.79</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	67.17	52.41	28.78	32.48

Martin 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/Ag Hm: exist	670,541	672,355	1,814	0.3	7,194	6,382	-813	-11.3	1.07	0.95
Res rental: exis	113,497	116,770	3,273	2.9	1,205	1,027	-178	-14.8	1.06	0.88
Seasnl Rec: exis	12,803	14,900	2,097	16.4	129	127	-2	-1.4	1.01	0.85
Com/Ind: Lo: exi	53,711	52,242	-1,468	-2.7	1,544	1,415	-129	-8.4	2.88	2.71
Com/Ind Hi: exis	181,564	187,641	6,076	3.3	5,137	5,075	-62	-1.2	2.83	2.70
Publ U: Elec Gen	23,787	25,886	2,099	8.8	324	303	-21	-6.5	1.36	1.17
Publ U: Other	96,583	101,090	4,507	4.7	2,545	2,448	-97	-3.8	2.64	2.42
Ag Hmstd Land	1,549,420	2,151,385	601,965	38.9	5,637	6,615	978	17.4	0.36	0.31
Ag Non-Hmstd	989,392	1,352,279	362,887	36.7	5,552	6,238	687	12.4	0.56	0.46
Res/AgHm: NewCo	0	3,869	3,869	0.0	0	35	35	0.0	0.00	0.89
ResRent: NewCon	0	1,283	1,283	0.0	0	10	10	0.0	0.00	0.77
All other NewCon	0	13,509	13,509	0.0	0	168	168	0.0	0.00	1.25
Total	3,691,299	4,693,209	1,001,910	27.1	29,267	29,843	576	2.0	0.79	0.64

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	33,077	42,069	8,992	27.2	County	34.51	28.00	0.00	0.00
(-) TIF Tax Capacity	14	41	26	183.1	City/Town	22.43	18.20	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.88	12.91	32.74	29.38
(=) Taxable Tax Capacity	<u>33,063</u>	<u>42,029</u>	<u>8,966</u>	<u>27.1</u>	Special District	<u>0.42</u>	<u>0.21</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	72.24	59.32	32.74	29.38

Meeker 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/Ag Hm: exist	1,064,002	1,052,161	-11,841	-1.1	10,254	8,739	-1,515	-14.8	0.96	0.83
Res rental: exis	139,696	144,360	4,663	3.3	1,588	1,441	-148	-9.3	1.14	1.00
Seasnl Rec: exis	189,639	186,270	-3,369	-1.8	2,024	1,870	-155	-7.6	1.07	1.00
Com/Ind: Lo: exi	60,393	58,439	-1,954	-3.2	1,813	1,677	-136	-7.5	3.00	2.87
Com/Ind Hi: exis	81,417	81,768	351	0.4	2,835	2,849	14	0.5	3.48	3.48
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	41,017	47,438	6,421	15.7	1,329	1,445	116	8.7	3.24	3.05
Ag Hmstd Land	855,520	980,333	124,812	14.6	4,250	4,304	55	1.3	0.50	0.44
Ag Non-Hmstd	422,810	545,235	122,425	29.0	3,699	4,340	640	17.3	0.87	0.80
Res/AgHm: NewCo	0	4,935	4,935	0.0	0	38	38	0.0	0.00	0.78
ResRent: NewCon	0	1,653	1,653	0.0	0	14	14	0.0	0.00	0.86
All other NewCon	0	6,549	6,549	0.0	0	117	117	0.0	0.00	1.79
Total	2,854,496	3,109,140	254,645	8.9	27,793	26,834	-959	-3.4	0.97	0.86

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	25,003	27,264	2,260	9.0	County	50.09	46.71	0.00	0.00
(-) TIF Tax Capacity	79	89	10	13.4	City/Town	30.71	28.43	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.84	17.24	17.06	14.32
(=) Taxable Tax Capacity	<u>24,925</u>	<u>27,175</u>	<u>2,250</u>	<u>9.0</u>	Special District	<u>0.56</u>	<u>0.52</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	101.20	92.90	17.06	14.32

Mille Lacs 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/Ag Hm: exist	846,144	855,666	9,523	1.1	9,360	8,976	-385	-4.1	1.11	1.05
Res rental: exis	205,395	206,829	1,434	0.7	3,109	2,971	-138	-4.4	1.51	1.44
Seasnl Rec: exis	332,350	323,660	-8,690	-2.6	4,900	4,808	-91	-1.9	1.47	1.49
Com/Ind: Lo: exi	64,144	63,145	-999	-1.6	2,239	2,188	-52	-2.3	3.49	3.46
Com/Ind Hi: exis	46,998	50,774	3,776	8.0	2,207	2,365	158	7.2	4.70	4.66
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	23,395	23,657	262	1.1	1,001	1,004	2	0.2	4.28	4.24
Ag Hmstd Land	201,027	197,996	-3,031	-1.5	1,216	1,004	-212	-17.4	0.60	0.51
Ag Non-Hmstd	163,705	161,183	-2,522	-1.5	2,285	2,223	-62	-2.7	1.40	1.38
Res/AgHm: NewCo	0	2,045	2,045	0.0	0	22	22	0.0	0.00	1.07
ResRent: NewCon	0	1,014	1,014	0.0	0	13	13	0.0	0.00	1.25
All other NewCon	0	2,356	2,356	0.0	0	39	39	0.0	0.00	1.66
Total	1,883,158	1,888,325	5,167	0.3	26,317	25,611	-706	-2.7	1.40	1.36

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	17,134	17,246	113	0.7	County	86.84	86.27	0.00	0.00
(-) TIF Tax Capacity	203	205	2	1.0	City/Town	35.90	36.65	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.53	26.24	8.02	8.63
(=) Taxable Tax Capacity	<u>16,931</u>	<u>17,041</u>	<u>111</u>	<u>0.7</u>	Special District	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	151.26	150.17	8.02	8.63

Morrison 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/Ag Hm: exist	1,317,141	1,310,981	-6,160	-0.5	12,905	12,051	-854	-6.6	0.98	0.92
Res rental: exis	164,685	168,919	4,234	2.6	1,874	1,644	-229	-12.2	1.14	0.97
Seasnl Rec: exis	358,470	363,403	4,933	1.4	3,812	3,943	131	3.4	1.06	1.08
Com/Ind: Lo: exi	83,534	83,119	-415	-0.5	2,505	2,428	-77	-3.1	3.00	2.92
Com/Ind Hi: exis	91,434	94,406	2,972	3.3	3,797	3,794	-4	-0.1	4.15	4.02
Publ U: Elec Gen	5,287	5,096	-191	-3.6	153	141	-11	-7.4	2.89	2.78
Publ U: Other	77,091	87,668	10,578	13.7	2,644	2,915	271	10.2	3.43	3.33
Ag Hmstd Land	802,327	856,389	54,062	6.7	3,612	3,351	-261	-7.2	0.45	0.39
Ag Non-Hmstd	263,063	269,364	6,302	2.4	2,564	2,596	32	1.2	0.97	0.96
Res/AgHm: NewCo	0	6,238	6,238	0.0	0	55	55	0.0	0.00	0.89
ResRent: NewCon	0	2,204	2,204	0.0	0	18	18	0.0	0.00	0.82
All other NewCon	0	5,859	5,859	0.0	0	68	68	0.0	0.00	1.17
Total	3,163,031	3,253,645	90,614	2.9	33,867	33,005	-862	-2.5	1.07	1.01

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	27,349	28,136	788	2.9	County	60.33	59.98	0.00	0.00
(-) TIF Tax Capacity	508	507	-1	-0.2	City/Town	29.64	29.30	0.17	0.17
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.55	19.56	17.99	15.37
(=) Taxable Tax Capacity	26,840	27,629	788	2.9	Special District	0.73	0.73	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	111.25	109.57	18.16	15.54

Mower 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/Ag Hm: exist	1,256,402	1,242,830	-13,573	-1.1	12,801	10,437	-2,364	-18.5	1.02	0.84
Res rental: exis	247,473	255,548	8,075	3.3	2,356	1,752	-603	-25.6	0.95	0.69
Seasnl Rec: exis	6,168	6,109	-59	-1.0	101	86	-15	-14.7	1.63	1.41
Com/Ind: Lo: exi	101,667	101,132	-535	-0.5	2,864	2,570	-294	-10.3	2.82	2.54
Com/Ind Hi: exis	160,087	160,765	678	0.4	5,750	5,203	-547	-9.5	3.59	3.24
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	70,384	74,412	4,028	5.7	2,027	1,887	-140	-6.9	2.88	2.54
Ag Hmstd Land	1,268,251	1,642,527	374,276	29.5	6,353	6,649	296	4.7	0.50	0.40
Ag Non-Hmstd	907,920	1,448,633	540,714	59.6	7,148	9,014	1,866	26.1	0.79	0.62
Res/AgHm: NewCo	0	4,633	4,633	0.0	0	37	37	0.0	0.00	0.81
ResRent: NewCon	0	2,367	2,367	0.0	0	16	16	0.0	0.00	0.68
All other NewCon	0	5,748	5,748	0.0	0	67	67	0.0	0.00	1.16
Total	4,018,353	4,944,704	926,351	23.1	39,400	37,720	-1,680	-4.3	0.98	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	36,068	44,631	8,563	23.7	County	48.14	38.12	0.00	0.00
(-) TIF Tax Capacity	665	0	-665	-100.0	City/Town	25.32	20.27	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.28	16.71	20.90	17.77
(=) Taxable Tax Capacity	<u>35,403</u>	<u>44,631</u>	<u>9,228</u>	<u>26.1</u>	Special District	<u>1.43</u>	<u>1.14</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	95.17	76.24	20.90	17.77

Murray 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/Ag Hm: exist	305,138	304,270	-868	-0.3	2,629	2,290	-339	-12.9	0.86	0.75
Res rental: exis	28,523	29,156	633	2.2	302	258	-44	-14.4	1.06	0.89
Seasnl Rec: exis	90,131	90,910	779	0.9	555	480	-75	-13.5	0.62	0.53
Com/Ind: Lo: exi	20,027	20,485	458	2.3	557	531	-26	-4.6	2.78	2.59
Com/Ind Hi: exis	12,060	11,594	-466	-3.9	387	349	-38	-9.9	3.21	3.01
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	54,192	54,241	49	0.1	1,284	1,147	-137	-10.7	2.37	2.12
Ag Hmstd Land	1,301,886	1,908,903	607,016	46.6	3,681	4,136	455	12.3	0.28	0.22
Ag Non-Hmstd	689,344	1,027,362	338,018	49.0	2,992	3,282	291	9.7	0.43	0.32
Res/AgHm: NewCo	0	1,737	1,737	0.0	0	13	13	0.0	0.00	0.74
ResRent: NewCon	0	714	714	0.0	0	9	9	0.0	0.00	1.21
All other NewCon	0	7,763	7,763	0.0	0	36	36	0.0	0.00	0.47
Total	2,501,301	3,457,134	955,833	38.2	12,388	12,533	145	1.2	0.50	0.36

Tax Base

Tax Rates

	Pctg Chng				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	20,974	29,542	8,569	40.9	County	27.49	20.29	0.00	0.00
(-) TIF Tax Capacity	17	16	-1	-5.1	City/Town	14.71	10.60	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	7.49	5.87	31.31	29.25
(=) Taxable Tax Capacity	<u>20,956</u>	<u>29,526</u>	<u>8,570</u>	<u>40.9</u>	Special District	<u>0.27</u>	<u>0.17</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	49.96	36.92	31.31	29.25

Nicollet 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/Ag Hm: exist	1,441,874	1,435,535	-6,340	-0.4	15,798	15,190	-608	-3.8	1.10	1.06
Res rental: exis	244,733	246,529	1,796	0.7	2,839	2,682	-157	-5.5	1.16	1.09
Seasnl Rec: exis	6,581	6,766	185	2.8	69	68	-1	-1.1	1.05	1.01
Com/Ind: Lo: exi	67,057	66,397	-660	-1.0	1,849	1,827	-22	-1.2	2.76	2.75
Com/Ind Hi: exis	170,093	169,486	-607	-0.4	6,241	6,267	26	0.4	3.67	3.70
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	40,505	45,205	4,700	11.6	1,254	1,401	147	11.7	3.10	3.10
Ag Hmstd Land	1,168,060	1,442,766	274,706	23.5	5,835	6,922	1,087	18.6	0.50	0.48
Ag Non-Hmstd	349,837	461,108	111,271	31.8	2,746	3,461	715	26.0	0.78	0.75
Res/AgHm: NewCo	0	11,502	11,502	0.0	0	125	125	0.0	0.00	1.08
ResRent: NewCon	0	2,796	2,796	0.0	0	30	30	0.0	0.00	1.08
All other NewCon	0	10,786	10,786	0.0	0	105	105	0.0	0.00	0.97
Total	3,488,739	3,898,876	410,136	11.8	36,631	38,077	1,446	3.9	1.05	0.98

Tax Base

Tax Rates

	Pctg Chng				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	31,753	35,253	3,500	11.0	County	52.35	51.49	0.00	0.00
(-) TIF Tax Capacity	1,024	1,024	0	0.0	City/Town	30.79	27.93	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.81	17.66	20.06	18.90
(=) Taxable Tax Capacity	<u>30,729</u>	<u>34,229</u>	<u>3,500</u>	<u>11.4</u>	Special District	<u>0.54</u>	<u>0.24</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	100.48	97.31	20.06	18.90

Nobles 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/Ag Hm: exist	589,328	590,896	1,568	0.3	6,178	5,315	-863	-14.0	1.05	0.90
Res rental: exis	106,439	108,513	2,074	1.9	1,129	900	-229	-20.3	1.06	0.83
Seasnl Rec: exis	1,918	1,955	37	1.9	31	29	-3	-9.4	1.64	1.46
Com/Ind: Lo: exi	50,917	47,389	-3,528	-6.9	1,443	1,224	-219	-15.2	2.83	2.58
Com/Ind Hi: exis	127,025	136,786	9,762	7.7	3,775	3,722	-53	-1.4	2.97	2.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	70,538	70,251	-287	-0.4	1,879	1,672	-206	-11.0	2.66	2.38
Ag Hmstd Land	1,568,770	2,058,509	489,739	31.2	6,022	6,459	437	7.2	0.38	0.31
Ag Non-Hmstd	936,447	1,292,846	356,399	38.1	5,452	6,066	614	11.3	0.58	0.47
Res/AgHm: NewCo	0	4,637	4,637	0.0	0	40	40	0.0	0.00	0.87
ResRent: NewCon	0	961	961	0.0	0	8	8	0.0	0.00	0.82
All other NewCon	0	25,271	25,271	0.0	0	509	509	0.0	0.00	2.01
Total	3,451,380	4,338,014	886,634	25.7	25,908	25,943	35	0.1	0.75	0.60

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	30,066	38,136	8,070	26.8	County	36.27	29.81	0.00	0.00
(-) TIF Tax Capacity	91	89	-2	-2.2	City/Town	20.07	16.08	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.08	11.59	29.47	26.46
(=) Taxable Tax Capacity	<u>29,974</u>	<u>38,046</u>	<u>8,072</u>	<u>26.9</u>	Special District	<u>1.77</u>	<u>1.27</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	73.19	58.76	29.47	26.46

Norman 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/Ag Hm: exist	170,858	168,143	-2,714	-1.6	1,816	1,654	-162	-8.9	1.06	0.98
Res rental: exis	26,662	29,455	2,793	10.5	327	329	1	0.4	1.23	1.12
Seasnl Rec: exis	1,302	1,193	-109	-8.4	14	11	-3	-24.3	1.10	0.91
Com/Ind: Lo: exi	13,724	13,335	-389	-2.8	412	387	-25	-6.1	3.00	2.90
Com/Ind Hi: exis	4,514	4,888	374	8.3	151	162	11	7.1	3.35	3.31
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	8,371	7,699	-671	-8.0	235	208	-28	-11.8	2.81	2.70
Ag Hmstd Land	670,496	742,032	71,536	10.7	2,656	2,587	-68	-2.6	0.40	0.35
Ag Non-Hmstd	497,065	616,303	119,238	24.0	3,079	3,504	425	13.8	0.62	0.57
Res/AgHm: NewCo	0	842	842	0.0	0	8	8	0.0	0.00	1.01
ResRent: NewCon	0	1,951	1,951	0.0	0	24	24	0.0	0.00	1.20
All other NewCon	0	2,633	2,633	0.0	0	35	35	0.0	0.00	1.31
Total	1,392,992	1,588,475	195,483	14.0	8,691	8,908	216	2.5	0.62	0.56

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	11,361	13,074	1,712	15.1	County	39.73	35.92	0.00	0.00
(-) TIF Tax Capacity	22	45	23	105.3	City/Town	15.18	13.08	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.77	8.61	35.81	33.80
(=) Taxable Tax Capacity	<u>11,339</u>	<u>13,028</u>	<u>1,689</u>	<u>14.9</u>	Special District	<u>6.47</u>	<u>6.49</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	70.14	64.10	35.81	33.80

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/Ag Hm: exist	7,769,712	7,745,202	-24,510	-0.3	91,613	86,084	-5,529	-6.0	1.18	1.11
Res rental: exis	1,744,180	1,715,329	-28,850	-1.7	22,080	20,184	-1,896	-8.6	1.27	1.18
Seasnl Rec: exis	11,031	9,961	-1,070	-9.7	192	166	-26	-13.3	1.74	1.67
Com/Ind: Lo: exi	333,392	321,243	-12,149	-3.6	9,539	8,970	-569	-6.0	2.86	2.79
Com/Ind Hi: exis	1,894,418	1,994,532	100,114	5.3	71,264	73,512	2,248	3.2	3.76	3.69
Publ U: Elec Gen	3,274	3,361	87	2.7	70	67	-2	-3.0	2.12	2.01
Publ U: Other	80,338	83,163	2,825	3.5	2,903	2,927	24	0.8	3.61	3.52
Ag Hmstd Land	912,872	1,174,067	261,194	28.6	5,029	5,885	855	17.0	0.55	0.50
Ag Non-Hmstd	412,903	529,004	116,101	28.1	4,371	5,207	836	19.1	1.06	0.98
Res/AgHm: NewCo	0	80,840	80,840	0.0	0	922	922	0.0	0.00	1.14
ResRent: NewCon	0	44,070	44,070	0.0	0	513	513	0.0	0.00	1.16
All other NewCon	0	35,025	35,025	0.0	0	1,098	1,098	0.0	0.00	3.13
Total	13,162,119	13,735,796	573,677	4.4	207,061	205,535	-1,526	-0.7	1.57	1.50

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	142,528	148,511	5,982	4.2	County	58.50	56.68	0.00	0.00
(-) TIF Tax Capacity	2,503	2,247	-256	-10.2	City/Town	43.62	41.85	0.12	0.24
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.49	23.26	12.56	10.79
(=) Taxable Tax Capacity	140,025	146,263	6,238	4.5	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	125.60	121.79	12.68	11.03

Otter Tail 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/Ag Hm: exist	3,043,710	2,992,544	-51,166	-1.7	24,390	23,444	-947	-3.9	0.80	0.78
Res rental: exis	393,895	398,843	4,948	1.3	3,854	3,616	-238	-6.2	0.98	0.91
Seasnl Rec: exis	2,474,078	2,445,246	-28,833	-1.2	21,632	22,077	445	2.1	0.87	0.90
Com/Ind: Lo: exi	160,279	157,859	-2,420	-1.5	4,101	3,972	-130	-3.2	2.56	2.52
Com/Ind Hi: exis	282,348	296,776	14,428	5.1	8,615	8,940	325	3.8	3.05	3.01
Publ U: Elec Gen	25,721	28,234	2,513	9.8	636	661	25	3.8	2.47	2.34
Publ U: Other	74,022	76,935	2,913	3.9	2,362	2,419	57	2.4	3.19	3.14
Ag Hmstd Land	1,182,199	1,359,040	176,841	15.0	4,114	4,408	294	7.2	0.35	0.32
Ag Non-Hmstd	765,452	827,642	62,190	8.1	5,892	6,401	509	8.6	0.77	0.77
Res/AgHm: NewCo	0	28,262	28,262	0.0	0	226	226	0.0	0.00	0.80
ResRent: NewCon	0	9,601	9,601	0.0	0	83	83	0.0	0.00	0.86
All other NewCon	0	42,731	42,731	0.0	0	554	554	0.0	0.00	1.30
Total	8,401,705	8,663,714	262,009	3.1	75,597	76,800	1,203	1.6	0.90	0.89

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	78,891	81,096	2,205	2.8	County	41.79	42.11	0.00	0.00
(-) TIF Tax Capacity	858	790	-68	-8.0	City/Town	22.99	22.69	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.35	16.73	11.70	11.55
(=) Taxable Tax Capacity	<u>78,034</u>	<u>80,307</u>	<u>2,273</u>	<u>2.9</u>	Special District	<u>1.89</u>	<u>1.79</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	83.02	83.32	11.70	11.55

Pennington 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/Ag Hm: exist	447,616	457,187	9,571	2.1	5,776	5,450	-326	-5.6	1.29	1.19
Res rental: exis	62,303	68,219	5,916	9.5	850	818	-32	-3.7	1.36	1.20
Seasnl Rec: exis	2,040	2,183	143	7.0	41	41	1	1.3	1.99	1.89
Com/Ind: Lo: exi	33,962	34,177	214	0.6	1,121	1,067	-54	-4.8	3.30	3.12
Com/Ind Hi: exis	48,966	52,848	3,883	7.9	2,143	2,190	47	2.2	4.38	4.14
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	86,092	85,074	-1,018	-1.2	3,295	3,082	-214	-6.5	3.83	3.62
Ag Hmstd Land	243,721	279,444	35,723	14.7	1,459	1,528	69	4.7	0.60	0.55
Ag Non-Hmstd	127,202	148,446	21,244	16.7	1,515	1,658	142	9.4	1.19	1.12
Res/AgHm: NewCo	0	5,140	5,140	0.0	0	61	61	0.0	0.00	1.18
ResRent: NewCon	0	1,843	1,843	0.0	0	22	22	0.0	0.00	1.17
All other NewCon	0	3,075	3,075	0.0	0	81	81	0.0	0.00	2.64
Total	1,051,901	1,137,636	85,735	8.2	16,201	15,997	-204	-1.3	1.54	1.41

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	10,062	10,832	770	7.7	County	72.57	68.80	0.00	0.00
(-) TIF Tax Capacity	136	144	8	5.8	City/Town	21.08	19.83	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	36.98	32.54	19.29	18.11
(=) Taxable Tax Capacity	<u>9,926</u>	<u>10,688</u>	<u>762</u>	<u>7.7</u>	Special District	<u>6.02</u>	<u>5.91</u>	<u>3.69</u>	<u>3.55</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	136.65	127.09	22.98	21.67

Pine 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/Ag Hm: exist	1,004,180	960,916	-43,265	-4.3	9,324	8,533	-791	-8.5	0.93	0.89
Res rental: exis	219,055	218,262	-793	-0.4	2,472	2,338	-134	-5.4	1.13	1.07
Seasnl Rec: exis	478,736	464,048	-14,689	-3.1	5,644	5,642	-2	0.0	1.18	1.22
Com/Ind: Lo: exi	66,470	66,472	2	0.0	1,913	1,924	10	0.5	2.88	2.89
Com/Ind Hi: exis	100,603	101,913	1,310	1.3	3,687	3,748	60	1.6	3.67	3.68
Publ U: Elec Gen	2,104	2,221	117	5.5	47	54	6	13.2	2.25	2.42
Publ U: Other	37,645	38,751	1,106	2.9	1,312	1,366	54	4.1	3.49	3.53
Ag Hmstd Land	293,217	291,279	-1,939	-0.7	1,139	939	-201	-17.6	0.39	0.32
Ag Non-Hmstd	334,620	329,736	-4,884	-1.5	3,533	3,566	34	1.0	1.06	1.08
Res/AgHm: NewCo	0	5,327	5,327	0.0	0	47	47	0.0	0.00	0.88
ResRent: NewCon	0	2,758	2,758	0.0	0	30	30	0.0	0.00	1.09
All other NewCon	0	6,494	6,494	0.0	0	78	78	0.0	0.00	1.20
Total	2,536,630	2,488,176	-48,455	-1.9	29,073	28,265	-808	-2.8	1.15	1.14

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	23,624	23,216	-408	-1.7	County	60.24	62.61	0.00	0.00
(-) TIF Tax Capacity	261	64	-197	-75.5	City/Town	28.04	28.33	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.76	22.57	14.69	11.84
(=) Taxable Tax Capacity	<u>23,363</u>	<u>23,152</u>	<u>-211</u>	<u>-0.9</u>	Special District	<u>1.50</u>	<u>1.52</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	111.54	115.04	14.69	11.84

Pipestone 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/Ag Hm: exist	257,835	271,639	13,803	5.4	2,756	2,549	-207	-7.5	1.07	0.94
Res rental: exis	33,810	35,594	1,784	5.3	420	356	-64	-15.2	1.24	1.00
Seasnl Rec: exis	759	791	31	4.1	14	13	-1	-7.9	1.81	1.60
Com/Ind: Lo: exi	30,362	29,207	-1,156	-3.8	926	823	-103	-11.1	3.05	2.82
Com/Ind Hi: exis	45,445	47,237	1,792	3.9	1,239	1,217	-23	-1.8	2.73	2.58
Publ U: Elec Gen	7	7	0	-2.8	0	0	0	-24.3	1.14	0.89
Publ U: Other	15,780	16,560	780	4.9	519	489	-30	-5.8	3.29	2.95
Ag Hmstd Land	790,959	1,051,335	260,376	32.9	2,579	2,657	78	3.0	0.33	0.25
Ag Non-Hmstd	449,330	662,043	212,713	47.3	2,457	2,813	357	14.5	0.55	0.42
Res/AgHm: NewCo	0	3,068	3,068	0.0	0	29	29	0.0	0.00	0.94
ResRent: NewCon	0	806	806	0.0	0	7	7	0.0	0.00	0.82
All other NewCon	0	7,666	7,666	0.0	0	111	111	0.0	0.00	1.44
Total	1,624,288	2,125,951	501,663	30.9	10,911	11,063	153	1.4	0.67	0.52

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	13,373	17,788	4,415	33.0	County	32.62	26.20	6.39	5.57
(-) TIF Tax Capacity	40	73	34	84.8	City/Town	22.41	17.18	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.46	9.92	29.50	27.17
(=) Taxable Tax Capacity	<u>13,334</u>	<u>17,715</u>	<u>4,381</u>	<u>32.9</u>	Special District	<u>0.16</u>	<u>0.12</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	68.64	53.43	35.89	32.74

Polk 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/Ag Hm: exist	1,047,390	1,067,244	19,854	1.9	11,851	11,387	-464	-3.9	1.13	1.07
Res rental: exis	167,774	180,773	13,000	7.7	2,110	2,085	-26	-1.2	1.26	1.15
Seasnl Rec: exis	194,904	191,160	-3,744	-1.9	2,065	1,954	-111	-5.4	1.06	1.02
Com/Ind: Lo: exi	67,171	66,083	-1,088	-1.6	1,956	1,811	-145	-7.4	2.91	2.74
Com/Ind Hi: exis	135,579	135,787	207	0.2	4,251	3,941	-310	-7.3	3.14	2.90
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	105,663	107,129	1,466	1.4	3,375	3,325	-50	-1.5	3.19	3.10
Ag Hmstd Land	1,217,619	1,422,201	204,583	16.8	6,316	6,716	400	6.3	0.52	0.47
Ag Non-Hmstd	1,018,936	1,201,878	182,943	18.0	9,112	10,043	931	10.2	0.89	0.84
Res/AgHm: NewCo	0	6,324	6,324	0.0	0	66	66	0.0	0.00	1.04
ResRent: NewCon	0	2,810	2,810	0.0	0	31	31	0.0	0.00	1.10
All other NewCon	0	11,456	11,456	0.0	0	189	189	0.0	0.00	1.65
Total	3,955,035	4,392,846	437,811	11.1	41,036	41,548	511	1.2	1.04	0.95

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	35,489	39,274	3,785	10.7	County	55.55	51.18	0.00	0.00
(-) TIF Tax Capacity	232	238	6	2.8	City/Town	26.45	24.30	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.86	14.67	24.25	23.88
(=) Taxable Tax Capacity	<u>35,257</u>	<u>39,035</u>	<u>3,779</u>	<u>10.7</u>	Special District	<u>6.47</u>	<u>6.37</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	103.32	96.52	24.25	23.88

Pope 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/Ag Hm: exist	546,289	539,754	-6,535	-1.2	4,857	4,397	-460	-9.5	0.89	0.81
Res rental: exis	102,734	100,485	-2,249	-2.2	1,098	978	-120	-10.9	1.07	0.97
Seasnl Rec: exis	273,116	274,653	1,537	0.6	2,751	2,571	-180	-6.5	1.01	0.94
Com/Ind: Lo: exi	32,811	30,898	-1,913	-5.8	902	813	-89	-9.9	2.75	2.63
Com/Ind Hi: exis	34,424	37,025	2,601	7.6	1,203	1,234	31	2.6	3.50	3.33
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	17,065	18,698	1,633	9.6	546	561	15	2.8	3.20	3.00
Ag Hmstd Land	584,067	704,031	119,964	20.5	2,571	2,755	184	7.1	0.44	0.39
Ag Non-Hmstd	312,253	424,470	112,216	35.9	2,554	3,063	509	19.9	0.82	0.72
Res/AgHm: NewCo	0	3,873	3,873	0.0	0	30	30	0.0	0.00	0.78
ResRent: NewCon	0	1,195	1,195	0.0	0	11	11	0.0	0.00	0.89
All other NewCon	0	10,387	10,387	0.0	0	216	216	0.0	0.00	2.08
Total	1,902,760	2,145,467	242,708	12.8	16,483	16,630	147	0.9	0.87	0.78

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	16,595	18,766	2,170	13.1	County	49.23	45.68	0.00	0.00
(-) TIF Tax Capacity	93	94	0	0.5	City/Town	21.21	18.99	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.92	13.19	15.43	15.36
(=) Taxable Tax Capacity	<u>16,502</u>	<u>18,672</u>	<u>2,170</u>	<u>13.2</u>	Special District	<u>3.54</u>	<u>3.02</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	89.89	80.88	15.43	15.36

Ramsey 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/Ag Hm: exist	23,092,213	22,786,903	-305,310	-1.3	322,670	297,992	-24,677	-7.6	1.40	1.31
Res rental: exis	7,168,149	7,505,417	337,268	4.7	107,748	107,468	-280	-0.3	1.50	1.43
Seasnl Rec: exis	18,187	18,077	-110	-0.6	355	350	-6	-1.6	1.95	1.93
Com/Ind: Lo: exi	759,844	754,720	-5,123	-0.7	25,009	24,953	-56	-0.2	3.29	3.31
Com/Ind Hi: exis	7,658,570	7,593,158	-65,413	-0.9	328,237	327,823	-413	-0.1	4.29	4.32
Publ U: Elec Gen	982	963	-19	-1.9	33	33	0	-1.5	3.39	3.40
Publ U: Other	504,028	452,862	-51,166	-10.2	21,710	19,646	-2,064	-9.5	4.31	4.34
Ag Hmstd Land	872	986	114	13.0	5	4	0	-6.7	0.54	0.45
Ag Non-Hmstd	22,925	22,518	-407	-1.8	294	285	-9	-3.1	1.28	1.27
Res/AgHm: NewCo	0	93,517	93,517	0.0	0	1,218	1,218	0.0	0.00	1.30
ResRent: NewCon	0	132,065	132,065	0.0	0	1,887	1,887	0.0	0.00	1.43
All other NewCon	0	45,338	45,338	0.0	0	1,921	1,921	0.0	0.00	4.24
Total	39,225,770	39,406,523	180,753	0.5	806,061	783,581	-22,480	-2.8	2.05	1.99

Tax Base

Tax Rates

	Market Value					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	463,283	465,255	1,972	0.4	County	62.92	61.43	0.00	0.00
(-) TIF Tax Capacity	36,113	34,430	-1,683	-4.7	City/Town	40.79	40.06	0.56	0.55
(-) FD Contrib Tax Cap	58,639	57,123	-1,516	-2.6	School District	33.60	35.53	21.41	19.16
(=) Taxable Tax Capacity	368,531	373,702	5,171	1.4	Special District	11.51	11.08	0.00	0.00
FD Distrib Tax Cap	75,866	75,038	-828	-1.1	Total	148.81	148.10	21.97	19.71

Red Lake 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/Ag Hm: exist	97,576	103,067	5,491	5.6	1,402	1,442	40	2.9	1.44	1.40
Res rental: exis	9,670	10,123	453	4.7	187	181	-6	-3.0	1.93	1.79
Seasnl Rec: exis	536	561	25	4.6	12	12	0	0.3	2.17	2.08
Com/Ind: Lo: exi	5,610	5,553	-57	-1.0	254	249	-6	-2.2	4.53	4.48
Com/Ind Hi: exis	3,945	4,883	938	23.8	174	206	33	18.7	4.40	4.22
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	77,949	78,210	261	0.3	2,430	2,492	62	2.5	3.12	3.19
Ag Hmstd Land	185,199	219,491	34,293	18.5	864	971	107	12.4	0.47	0.44
Ag Non-Hmstd	77,686	92,560	14,874	19.1	712	854	142	20.0	0.92	0.92
Res/AgHm: NewCo	0	738	738	0.0	0	11	11	0.0	0.00	1.54
ResRent: NewCon	0	5	5	0.0	0	0	0	0.0	0.00	0.83
All other NewCon	0	1,008	1,008	0.0	0	17	17	0.0	0.00	1.68
Total	458,170	516,199	58,029	12.7	6,034	6,434	401	6.6	1.32	1.25

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	4,299	4,741	442	10.3	County	50.26	47.41	0.00	0.00
(-) TIF Tax Capacity	24	30	6	24.3	City/Town	33.38	30.46	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.92	26.10	33.88	30.99
(=) Taxable Tax Capacity	<u>4,274</u>	<u>4,711</u>	<u>436</u>	<u>10.2</u>	Special District	<u>6.02</u>	<u>5.93</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	109.59	109.89	33.88	30.99

Redwood 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/Ag Hm: exist	448,473	447,357	-1,116	-0.2	4,464	3,735	-728	-16.3	1.00	0.84
Res rental: exis	70,383	73,753	3,370	4.8	791	683	-108	-13.6	1.12	0.93
Seasnl Rec: exis	2,148	2,399	251	11.7	27	24	-2	-9.3	1.25	1.01
Com/Ind: Lo: exi	43,378	41,565	-1,813	-4.2	1,288	1,118	-171	-13.3	2.97	2.69
Com/Ind Hi: exis	68,870	71,710	2,839	4.1	2,367	2,282	-85	-3.6	3.44	3.18
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	17,347	20,860	3,514	20.3	538	595	57	10.5	3.10	2.85
Ag Hmstd Land	1,837,346	2,486,849	649,504	35.4	6,022	6,165	143	2.4	0.33	0.25
Ag Non-Hmstd	1,087,665	1,649,089	561,424	51.6	5,538	6,258	721	13.0	0.51	0.38
Res/AgHm: NewCo	0	2,529	2,529	0.0	0	21	21	0.0	0.00	0.82
ResRent: NewCon	0	935	935	0.0	0	6	6	0.0	0.00	0.61
All other NewCon	0	16,405	16,405	0.0	0	311	311	0.0	0.00	1.90
Total	3,575,609	4,813,451	1,237,842	34.6	21,035	21,198	163	0.8	0.59	0.44

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	29,946	41,348	11,402	38.1	County	35.24	25.69	0.00	0.00
(-) TIF Tax Capacity	30	36	6	20.5	City/Town	19.34	14.42	0.06	0.08
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.53	6.81	26.23	23.81
(=) Taxable Tax Capacity	29,917	41,312	11,396	38.1	Special District	0.24	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	63.35	47.10	26.29	23.89

Renville 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/Ag Hm: exist	456,725	472,508	15,783	3.5	4,583	4,068	-516	-11.3	1.00	0.86
Res rental: exis	64,270	69,099	4,829	7.5	820	732	-88	-10.8	1.28	1.06
Seasnl Rec: exis	4,629	4,880	251	5.4	39	35	-3	-8.6	0.83	0.72
Com/Ind: Lo: exi	43,678	43,217	-461	-1.1	1,401	1,284	-117	-8.4	3.21	2.97
Com/Ind Hi: exis	75,860	78,286	2,427	3.2	2,612	2,459	-153	-5.9	3.44	3.14
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	64,368	69,459	5,091	7.9	1,689	1,638	-50	-3.0	2.62	2.36
Ag Hmstd Land	2,314,521	3,322,641	1,008,120	43.6	8,786	9,617	831	9.5	0.38	0.29
Ag Non-Hmstd	1,131,512	1,599,996	468,483	41.4	6,314	6,554	239	3.8	0.56	0.41
Res/AgHm: NewCo	0	2,321	2,321	0.0	0	21	21	0.0	0.00	0.91
ResRent: NewCon	0	648	648	0.0	0	4	4	0.0	0.00	0.61
All other NewCon	0	8,418	8,418	0.0	0	72	72	0.0	0.00	0.86
Total	4,155,563	5,671,473	1,515,910	36.5	26,245	26,484	239	0.9	0.63	0.47

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	35,242	49,005	13,763	39.1	County	35.99	26.46	0.00	0.00
(-) TIF Tax Capacity	31	31	0	-0.1	City/Town	20.97	15.53	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	7.48	5.47	28.57	26.76
(=) Taxable Tax Capacity	<u>35,210</u>	<u>48,973</u>	<u>13,763</u>	<u>39.1</u>	Special District	<u>1.28</u>	<u>0.98</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	65.71	48.44	28.57	26.76

Rice 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/Ag Hm: exist	2,733,524	2,713,814	-19,710	-0.7	30,630	29,979	-651	-2.1	1.12	1.10
Res rental: exis	597,697	596,096	-1,602	-0.3	7,491	7,276	-215	-2.9	1.25	1.22
Seasnl Rec: exis	69,726	67,294	-2,432	-3.5	687	671	-16	-2.4	0.99	1.00
Com/Ind: Lo: exi	134,012	131,514	-2,498	-1.9	3,961	3,861	-100	-2.5	2.96	2.94
Com/Ind Hi: exis	417,331	404,564	-12,767	-3.1	15,118	14,041	-1,077	-7.1	3.62	3.47
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	109,087	110,481	1,394	1.3	3,592	3,655	64	1.8	3.29	3.31
Ag Hmstd Land	894,928	931,983	37,055	4.1	3,929	3,749	-180	-4.6	0.44	0.40
Ag Non-Hmstd	391,246	416,980	25,735	6.6	3,357	3,539	182	5.4	0.86	0.85
Res/AgHm: NewCo	0	10,670	10,670	0.0	0	122	122	0.0	0.00	1.14
ResRent: NewCon	0	3,269	3,269	0.0	0	36	36	0.0	0.00	1.10
All other NewCon	0	10,099	10,099	0.0	0	263	263	0.0	0.00	2.60
Total	5,347,552	5,396,765	49,212	0.9	68,764	67,191	-1,573	-2.3	1.29	1.25

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	51,825	51,897	71	0.1	County	39.06	38.69	0.00	0.00
(-) TIF Tax Capacity	1,410	0	-1,410	-100.0	City/Town	37.02	36.05	0.54	0.54
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	33.28	32.17	22.48	26.30
(=) Taxable Tax Capacity	50,415	51,897	1,481	2.9	Special District	2.63	2.92	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	112.00	109.83	23.02	26.85

Rock 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/Ag Hm: exist	328,358	327,643	-714	-0.2	2,995	2,679	-317	-10.6	0.91	0.82
Res rental: exis	44,102	44,963	861	2.0	384	299	-85	-22.2	0.87	0.66
Seasnl Rec: exis	554	735	181	32.7	6	6	0	8.1	1.03	0.84
Com/Ind: Lo: exi	25,742	25,299	-443	-1.7	641	593	-48	-7.6	2.49	2.34
Com/Ind Hi: exis	35,842	38,199	2,357	6.6	1,174	1,161	-13	-1.1	3.28	3.04
Publ U: Elec Gen	476	499	23	4.8	7	6	-1	-17.4	1.54	1.21
Publ U: Other	7,599	12,482	4,883	64.3	197	278	81	41.3	2.59	2.23
Ag Hmstd Land	959,159	1,301,478	342,319	35.7	2,981	3,078	97	3.3	0.31	0.24
Ag Non-Hmstd	811,536	1,138,117	326,581	40.2	3,841	4,075	233	6.1	0.47	0.36
Res/AgHm: NewCo	0	2,088	2,088	0.0	0	18	18	0.0	0.00	0.86
ResRent: NewCon	0	222	222	0.0	0	2	2	0.0	0.00	0.69
All other NewCon	0	13,240	13,240	0.0	0	158	158	0.0	0.00	1.20
Total	2,213,368	2,904,967	691,599	31.2	12,226	12,352	126	1.0	0.55	0.43

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	19,083	25,483	6,400	33.5	County	24.53	18.92	0.00	0.00
(-) TIF Tax Capacity	39	40	2	4.3	City/Town	15.98	12.20	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.56	10.98	33.68	31.40
(=) Taxable Tax Capacity	<u>19,044</u>	<u>25,442</u>	<u>6,398</u>	<u>33.6</u>	Special District	<u>0.19</u>	<u>0.15</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	55.26	42.25	33.68	31.40

Roseau 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/Ag Hm: exist	442,655	445,285	2,630	0.6	5,607	5,152	-455	-8.1	1.27	1.16
Res rental: exis	65,716	67,379	1,664	2.5	1,161	1,087	-74	-6.4	1.77	1.61
Seasnl Rec: exis	25,884	26,468	583	2.3	402	392	-10	-2.6	1.55	1.48
Com/Ind: Lo: exi	32,509	32,030	-478	-1.5	1,245	1,164	-81	-6.5	3.83	3.63
Com/Ind Hi: exis	47,121	48,222	1,101	2.3	2,312	2,231	-81	-3.5	4.91	4.63
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	25,468	25,660	193	0.8	1,078	1,043	-35	-3.3	4.23	4.06
Ag Hmstd Land	347,049	404,437	57,388	16.5	1,942	1,914	-27	-1.4	0.56	0.47
Ag Non-Hmstd	166,530	191,448	24,918	15.0	2,077	2,183	106	5.1	1.25	1.14
Res/AgHm: NewCo	0	2,638	2,638	0.0	0	29	29	0.0	0.00	1.10
ResRent: NewCon	0	715	715	0.0	0	10	10	0.0	0.00	1.47
All other NewCon	0	4,716	4,716	0.0	0	131	131	0.0	0.00	2.78
Total	1,152,932	1,248,999	96,067	8.3	15,824	15,336	-488	-3.1	1.37	1.23

Tax Base

Tax Rates

	Pctg Chng				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	9,661	10,402	741	7.7	County	69.23	64.30	0.00	0.00
(-) TIF Tax Capacity	134	145	11	7.9	City/Town	35.12	32.32	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	36.68	33.02	19.67	17.86
(=) Taxable Tax Capacity	<u>9,527</u>	<u>10,257</u>	<u>730</u>	<u>7.7</u>	Special District	<u>7.45</u>	<u>7.27</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	148.48	136.92	19.67	17.86

St. Louis 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/Ag Hm: exist	8,394,940	8,383,802	-11,138	-0.1	83,878	84,476	598	0.7	1.00	1.01
Res rental: exis	2,027,007	2,048,657	21,650	1.1	25,292	25,408	117	0.5	1.25	1.24
Seasnl Rec: exis	1,810,860	1,821,157	10,297	0.6	23,038	23,428	390	1.7	1.27	1.29
Com/Ind: Lo: exi	422,257	417,055	-5,202	-1.2	12,873	12,745	-127	-1.0	3.05	3.06
Com/Ind Hi: exis	1,379,913	1,401,471	21,558	1.6	52,808	54,224	1,417	2.7	3.83	3.87
Publ U: Elec Gen	36,903	39,748	2,845	7.7	1,231	1,322	91	7.4	3.34	3.33
Publ U: Other	447,481	462,814	15,334	3.4	16,103	17,001	898	5.6	3.60	3.67
Ag Hmstd Land	101,108	102,545	1,437	1.4	350	255	-95	-27.2	0.35	0.25
Ag Non-Hmstd	1,055,191	1,018,183	-37,008	-3.5	12,264	12,021	-243	-2.0	1.16	1.18
Res/AgHm: NewCo	0	37,819	37,819	0.0	0	366	366	0.0	0.00	0.97
ResRent: NewCon	0	23,533	23,533	0.0	0	280	280	0.0	0.00	1.19
All other NewCon	0	45,576	45,576	0.0	0	1,303	1,303	0.0	0.00	2.86
Total	15,675,658	15,802,358	126,700	0.8	227,836	232,830	4,994	2.2	1.45	1.47

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	165,049	167,082	2,033	1.2	County	64.64	64.77	0.00	0.00
(-) TIF Tax Capacity	2,397	2,370	-27	-1.1	City/Town	33.81	33.84	2.18	2.14
(-) FD Contrib Tax Cap	2,949	2,894	-55	-1.9	School District	24.93	26.75	8.60	9.58
(=) Taxable Tax Capacity	<u>159,703</u>	<u>161,819</u>	<u>2,115</u>	<u>1.3</u>	Special District	<u>3.78</u>	<u>4.41</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	5,224	5,337	113	2.2	Total	127.16	129.77	10.79	11.72

Scott 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/Ag Hm: exist	8,967,345	8,989,797	22,452	0.3	110,116	103,420	-6,696	-6.1	1.23	1.15
Res rental: exis	1,561,031	1,611,694	50,663	3.2	20,274	19,864	-410	-2.0	1.30	1.23
Seasnl Rec: exis	43,567	43,158	-409	-0.9	597	584	-14	-2.3	1.37	1.35
Com/Ind: Lo: exi	219,724	216,014	-3,709	-1.7	6,704	6,571	-133	-2.0	3.05	3.04
Com/Ind Hi: exis	1,374,921	1,409,678	34,758	2.5	54,962	56,166	1,204	2.2	4.00	3.98
Publ U: Elec Gen	12,573	12,248	-326	-2.6	361	352	-9	-2.6	2.87	2.87
Publ U: Other	139,727	149,094	9,367	6.7	5,359	5,698	339	6.3	3.84	3.82
Ag Hmstd Land	465,868	483,217	17,349	3.7	2,293	2,139	-153	-6.7	0.49	0.44
Ag Non-Hmstd	260,211	310,525	50,314	19.3	2,727	3,167	440	16.1	1.05	1.02
Res/AgHm: NewCo	0	103,215	103,215	0.0	0	1,226	1,226	0.0	0.00	1.19
ResRent: NewCon	0	36,859	36,859	0.0	0	452	452	0.0	0.00	1.23
All other NewCon	0	37,800	37,800	0.0	0	1,405	1,405	0.0	0.00	3.72
Total	13,044,966	13,403,300	358,333	2.7	203,394	201,044	-2,350	-1.2	1.56	1.50

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	140,250	144,585	4,336	3.1	County	40.65	39.67	0.00	0.00
(-) TIF Tax Capacity	762	884	122	16.0	City/Town	38.57	38.34	1.28	1.27
(-) FD Contrib Tax Cap	12,918	12,879	-38	-0.3	School District	35.04	34.12	19.41	17.79
(=) Taxable Tax Capacity	<u>126,570</u>	<u>130,822</u>	<u>4,252</u>	<u>3.4</u>	Special District	<u>5.93</u>	<u>5.57</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	14,550	14,272	-278	-1.9	Total	120.19	117.69	20.69	19.06

Sherburne 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/Ag Hm: exist	4,255,821	4,271,094	15,272	0.4	50,088	47,712	-2,376	-4.7	1.18	1.12
Res rental: exis	694,813	663,731	-31,082	-4.5	8,845	7,683	-1,162	-13.1	1.27	1.16
Seasnl Rec: exis	92,954	90,301	-2,653	-2.9	1,218	1,214	-4	-0.3	1.31	1.34
Com/Ind: Lo: exi	138,889	135,947	-2,943	-2.1	4,244	4,161	-83	-2.0	3.06	3.06
Com/Ind Hi: exis	619,674	581,984	-37,690	-6.1	25,883	24,269	-1,614	-6.2	4.18	4.17
Publ U: Elec Gen	453,934	397,713	-56,221	-12.4	10,932	10,034	-898	-8.2	2.41	2.52
Publ U: Other	297,760	283,158	-14,602	-4.9	10,950	10,602	-347	-3.2	3.68	3.74
Ag Hmstd Land	269,668	242,215	-27,453	-10.2	1,566	1,224	-342	-21.8	0.58	0.51
Ag Non-Hmstd	171,504	174,526	3,022	1.8	1,888	1,951	63	3.3	1.10	1.12
Res/AgHm: NewCo	0	22,922	22,922	0.0	0	254	254	0.0	0.00	1.11
ResRent: NewCon	0	7,321	7,321	0.0	0	89	89	0.0	0.00	1.21
All other NewCon	0	9,897	9,897	0.0	0	353	353	0.0	0.00	3.57
Total	6,995,018	6,880,810	-114,209	-1.6	115,614	109,545	-6,069	-5.2	1.65	1.59

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	78,270	76,085	-2,185	-2.8	County	53.81	54.80	0.00	0.00
(-) TIF Tax Capacity	523	508	-15	-2.9	City/Town	34.76	36.67	0.57	0.58
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	37.47	38.06	15.89	13.55
(=) Taxable Tax Capacity	<u>77,747</u>	<u>75,577</u>	<u>-2,170</u>	<u>-2.8</u>	Special District	<u>3.54</u>	<u>3.26</u>	<u>0.40</u>	<u>0.41</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	129.58	132.79	16.87	14.55

Sibley 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/Ag Hm: exist	552,106	539,813	-12,293	-2.2	6,029	4,776	-1,253	-20.8	1.09	0.88
Res rental: exis	70,909	70,596	-312	-0.4	1,057	866	-190	-18.0	1.49	1.23
Seasnl Rec: exis	1,621	1,582	-40	-2.5	23	20	-2	-10.5	1.40	1.28
Com/Ind: Lo: exi	28,795	28,357	-438	-1.5	1,047	966	-80	-7.7	3.64	3.41
Com/Ind Hi: exis	37,525	36,417	-1,109	-3.0	1,608	1,493	-115	-7.2	4.29	4.10
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	34,696	36,714	2,019	5.8	1,104	1,073	-31	-2.8	3.18	2.92
Ag Hmstd Land	1,268,195	1,526,108	257,913	20.3	6,181	6,300	118	1.9	0.49	0.41
Ag Non-Hmstd	590,407	844,572	254,165	43.0	4,656	5,619	963	20.7	0.79	0.67
Res/AgHm: NewCo	0	2,617	2,617	0.0	0	25	25	0.0	0.00	0.97
ResRent: NewCon	0	501	501	0.0	0	7	7	0.0	0.00	1.39
All other NewCon	0	3,520	3,520	0.0	0	32	32	0.0	0.00	0.90
Total	2,584,255	3,090,797	506,542	19.6	21,704	21,178	-527	-2.4	0.84	0.69

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	21,146	25,604	4,459	21.1	County	52.75	45.44	0.00	0.00
(-) TIF Tax Capacity	146	0	-146	-100.0	City/Town	30.74	25.14	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.54	9.18	19.24	15.36
(=) Taxable Tax Capacity	20,999	25,604	4,605	21.9	Special District	1.31	0.71	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	95.34	80.47	19.24	15.36

Stearns 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/Ag Hm: exist	6,280,429	6,145,562	-134,867	-2.1	68,950	63,803	-5,147	-7.5	1.10	1.04
Res rental: exis	1,217,213	1,233,072	15,859	1.3	14,360	14,113	-247	-1.7	1.18	1.14
Seasnl Rec: exis	556,343	547,851	-8,492	-1.5	6,827	6,646	-181	-2.7	1.23	1.21
Com/Ind: Lo: exi	389,229	381,104	-8,124	-2.1	11,228	10,893	-335	-3.0	2.88	2.86
Com/Ind Hi: exis	1,550,662	1,551,334	672	0.0	57,906	57,694	-211	-0.4	3.73	3.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	154,776	201,915	47,139	30.5	5,466	6,916	1,450	26.5	3.53	3.43
Ag Hmstd Land	1,550,282	1,735,091	184,809	11.9	7,531	7,500	-30	-0.4	0.49	0.43
Ag Non-Hmstd	508,538	576,617	68,078	13.4	5,187	5,554	366	7.1	1.02	0.96
Res/AgHm: NewCo	0	31,459	31,459	0.0	0	330	330	0.0	0.00	1.05
ResRent: NewCon	0	27,743	27,743	0.0	0	320	320	0.0	0.00	1.15
All other NewCon	0	56,194	56,194	0.0	0	1,590	1,590	0.0	0.00	2.83
Total	12,207,471	12,487,941	280,470	2.3	177,455	175,359	-2,096	-1.2	1.45	1.40

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	125,906	128,692	2,785	2.2	County	55.74	54.61	0.00	0.00
(-) TIF Tax Capacity	3,459	3,731	272	7.9	City/Town	37.91	38.08	2.24	2.34
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.47	23.77	15.34	14.18
(=) Taxable Tax Capacity	122,448	124,961	2,514	2.1	Special District	2.36	2.33	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	120.48	118.80	17.57	16.51

Steele 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/Ag Hm: exist	1,564,401	1,564,603	202	0.0	18,402	17,490	-913	-5.0	1.18	1.12
Res rental: exis	244,548	252,018	7,470	3.1	2,998	2,923	-75	-2.5	1.23	1.16
Seasnl Rec: exis	11,656	11,930	274	2.4	149	148	-1	-0.4	1.27	1.24
Com/Ind: Lo: exi	95,254	95,560	306	0.3	2,916	2,875	-41	-1.4	3.06	3.01
Com/Ind Hi: exis	266,430	266,917	487	0.2	10,656	10,491	-166	-1.6	4.00	3.93
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	48,204	48,407	203	0.4	1,541	1,507	-34	-2.2	3.20	3.11
Ag Hmstd Land	817,658	989,229	171,572	21.0	4,744	5,316	572	12.1	0.58	0.54
Ag Non-Hmstd	321,488	428,702	107,215	33.3	3,167	3,918	751	23.7	0.99	0.91
Res/AgHm: NewCo	0	5,719	5,719	0.0	0	60	60	0.0	0.00	1.06
ResRent: NewCon	0	2,970	2,970	0.0	0	36	36	0.0	0.00	1.21
All other NewCon	0	6,032	6,032	0.0	0	144	144	0.0	0.00	2.39
Total	3,369,638	3,672,089	302,450	9.0	44,574	44,908	334	0.7	1.32	1.22

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	31,894	34,436	2,543	8.0	County	63.11	59.85	0.00	0.00
(-) TIF Tax Capacity	328	336	8	2.5	City/Town	39.92	37.08	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.81	19.37	16.65	20.13
(=) Taxable Tax Capacity	<u>31,566</u>	<u>34,100</u>	<u>2,535</u>	<u>8.0</u>	Special District	<u>0.41</u>	<u>0.38</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	124.26	116.68	16.65	20.13

Stevens 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/Ag Hm: exist	275,863	274,836	-1,027	-0.4	3,332	3,113	-219	-6.6	1.21	1.13
Res rental: exis	57,560	59,950	2,389	4.2	792	770	-22	-2.8	1.38	1.28
Seasnl Rec: exis	5,382	5,338	-44	-0.8	58	51	-7	-12.2	1.08	0.96
Com/Ind: Lo: exi	26,943	24,982	-1,962	-7.3	827	749	-78	-9.5	3.07	3.00
Com/Ind Hi: exis	35,950	39,341	3,391	9.4	1,244	1,358	114	9.1	3.46	3.45
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	31,481	31,810	329	1.0	997	990	-7	-0.7	3.17	3.11
Ag Hmstd Land	812,212	969,881	157,669	19.4	3,932	4,274	342	8.7	0.48	0.44
Ag Non-Hmstd	390,765	472,479	81,714	20.9	2,819	3,131	312	11.1	0.72	0.66
Res/AgHm: NewCo	0	1,538	1,538	0.0	0	17	17	0.0	0.00	1.12
ResRent: NewCon	0	787	787	0.0	0	9	9	0.0	0.00	1.16
All other NewCon	0	6,549	6,549	0.0	0	169	169	0.0	0.00	2.58
Total	1,636,156	1,887,491	251,335	15.4	14,001	14,630	629	4.5	0.86	0.78

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	13,836	15,959	2,122	15.3	County	45.86	41.55	0.00	0.00
(-) TIF Tax Capacity	92	92	0	0.0	City/Town	18.61	16.34	1.21	1.22
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.98	20.31	31.17	32.88
(=) Taxable Tax Capacity	<u>13,745</u>	<u>15,867</u>	<u>2,122</u>	<u>15.4</u>	Special District	<u>2.51</u>	<u>2.32</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	87.97	80.53	32.38	34.10

Swift 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/Ag Hm: exist	274,511	274,343	-169	-0.1	2,580	2,484	-95	-3.7	0.94	0.91
Res rental: exis	47,620	48,585	965	2.0	508	488	-20	-4.0	1.07	1.00
Seasnl Rec: exis	4,176	4,281	105	2.5	39	36	-3	-7.3	0.92	0.83
Com/Ind: Lo: exi	26,697	25,836	-862	-3.2	779	754	-25	-3.2	2.92	2.92
Com/Ind Hi: exis	106,418	107,305	887	0.8	3,909	3,914	5	0.1	3.67	3.65
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	36,081	36,681	600	1.7	996	970	-26	-2.6	2.76	2.64
Ag Hmstd Land	1,046,677	1,357,274	310,597	29.7	4,491	4,991	500	11.1	0.43	0.37
Ag Non-Hmstd	580,749	768,546	187,797	32.3	3,864	4,310	446	11.5	0.67	0.56
Res/AgHm: NewCo	0	1,068	1,068	0.0	0	8	8	0.0	0.00	0.72
ResRent: NewCon	0	690	690	0.0	0	5	5	0.0	0.00	0.66
All other NewCon	0	5,527	5,527	0.0	0	89	89	0.0	0.00	1.62
Total	2,122,929	2,630,135	507,205	23.9	17,165	18,049	884	5.2	0.81	0.69

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	18,640	23,103	4,463	23.9	County	46.40	38.54	0.00	0.00
(-) TIF Tax Capacity	72	72	0	0.0	City/Town	24.14	21.22	1.45	1.43
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.92	8.24	20.23	23.66
(=) Taxable Tax Capacity	<u>18,569</u>	<u>23,032</u>	<u>4,463</u>	<u>24.0</u>	Special District	<u>0.43</u>	<u>0.34</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	79.89	68.35	21.69	25.09

Todd 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/Ag Hm: exist	864,598	857,710	-6,888	-0.8	8,768	8,294	-474	-5.4	1.01	0.97
Res rental: exis	107,740	109,019	1,279	1.2	1,353	1,319	-34	-2.5	1.26	1.21
Seasnl Rec: exis	361,852	354,548	-7,304	-2.0	4,496	4,297	-199	-4.4	1.24	1.21
Com/Ind: Lo: exi	44,004	44,504	500	1.1	1,370	1,369	-1	-0.1	3.11	3.08
Com/Ind Hi: exis	30,578	32,714	2,136	7.0	1,196	1,263	66	5.5	3.91	3.86
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	33,744	39,278	5,534	16.4	1,177	1,334	157	13.3	3.49	3.40
Ag Hmstd Land	563,876	609,320	45,445	8.1	2,603	2,350	-253	-9.7	0.46	0.39
Ag Non-Hmstd	230,332	245,522	15,190	6.6	2,523	2,602	79	3.2	1.10	1.06
Res/AgHm: NewCo	0	5,754	5,754	0.0	0	55	55	0.0	0.00	0.96
ResRent: NewCon	0	1,380	1,380	0.0	0	15	15	0.0	0.00	1.06
All other NewCon	0	10,154	10,154	0.0	0	178	178	0.0	0.00	1.75
Total	2,236,724	2,309,903	73,179	3.3	23,486	23,075	-410	-1.7	1.05	1.00

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	18,588	19,235	646	3.5	County	64.76	62.22	0.00	0.00
(-) TIF Tax Capacity	61	109	49	80.5	City/Town	30.26	29.55	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.29	21.97	15.84	15.54
(=) Taxable Tax Capacity	<u>18,528</u>	<u>19,126</u>	<u>598</u>	<u>3.2</u>	Special District	<u>0.41</u>	<u>0.42</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	117.73	114.17	15.84	15.54

Traverse 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/Ag Hm: exist	81,488	78,441	-3,047	-3.7	977	859	-118	-12.1	1.20	1.10
Res rental: exis	15,933	15,690	-243	-1.5	258	240	-18	-7.0	1.62	1.53
Seasnl Rec: exis	30,449	30,344	-105	-0.3	200	177	-23	-11.5	0.66	0.58
Com/Ind: Lo: exi	9,453	9,164	-289	-3.1	357	342	-15	-4.3	3.78	3.73
Com/Ind Hi: exis	6,018	6,557	539	8.9	272	288	15	5.6	4.52	4.39
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	20,815	21,302	486	2.3	585	566	-19	-3.2	2.81	2.66
Ag Hmstd Land	717,139	852,352	135,213	18.9	2,729	2,685	-44	-1.6	0.38	0.32
Ag Non-Hmstd	530,835	638,554	107,719	20.3	2,883	2,906	23	0.8	0.54	0.46
Res/AgHm: NewCo	0	774	774	0.0	0	10	10	0.0	0.00	1.32
ResRent: NewCon	0	238	238	0.0	0	3	3	0.0	0.00	1.21
All other NewCon	0	1,582	1,582	0.0	0	9	9	0.0	0.00	0.57
Total	1,412,129	1,654,995	242,866	17.2	8,262	8,085	-177	-2.1	0.59	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	12,216	14,358	2,142	17.5	County	38.55	32.46	0.00	0.00
(-) TIF Tax Capacity	10	10	0	0.0	City/Town	12.43	10.71	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.21	3.19	45.16	44.08
(=) Taxable Tax Capacity	<u>12,206</u>	<u>14,348</u>	<u>2,142</u>	<u>17.6</u>	Special District	<u>5.73</u>	<u>5.11</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	60.92	51.47	45.16	44.08

Wabasha 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/Ag Hm: exist	1,154,909	1,142,014	-12,895	-1.1	11,657	11,157	-500	-4.3	1.01	0.98
Res rental: exis	207,928	200,095	-7,833	-3.8	2,528	2,342	-187	-7.4	1.22	1.17
Seasnl Rec: exis	84,909	88,872	3,962	4.7	984	1,041	56	5.7	1.16	1.17
Com/Ind: Lo: exi	64,894	64,273	-621	-1.0	1,876	1,854	-21	-1.1	2.89	2.89
Com/Ind Hi: exis	68,536	69,056	520	0.8	2,491	2,519	28	1.1	3.63	3.65
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	27,008	27,985	977	3.6	907	934	27	3.0	3.36	3.34
Ag Hmstd Land	848,051	989,897	141,845	16.7	3,709	4,057	347	9.4	0.44	0.41
Ag Non-Hmstd	254,456	298,877	44,421	17.5	2,064	2,363	299	14.5	0.81	0.79
Res/AgHm: NewCo	0	7,189	7,189	0.0	0	70	70	0.0	0.00	0.97
ResRent: NewCon	0	3,284	3,284	0.0	0	33	33	0.0	0.00	1.00
All other NewCon	0	4,703	4,703	0.0	0	83	83	0.0	0.00	1.76
Total	2,710,691	2,896,245	185,553	6.8	26,217	26,453	236	0.9	0.97	0.91

Tax Base

Tax Rates

	Pctg Chng				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	23,351	24,660	1,310	5.6	County	49.76	49.41	0.00	0.00
(-) TIF Tax Capacity	635	642	7	1.1	City/Town	35.17	34.16	0.39	0.17
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.28	15.57	16.07	15.83
(=) Taxable Tax Capacity	<u>22,716</u>	<u>24,019</u>	<u>1,303</u>	<u>5.7</u>	Special District	<u>0.50</u>	<u>0.45</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	101.71	99.60	16.46	16.00

Wadena 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/Ag Hm: exist	360,827	367,823	6,996	1.9	3,950	3,748	-203	-5.1	1.09	1.02
Res rental: exis	75,554	81,249	5,695	7.5	1,027	981	-46	-4.5	1.36	1.21
Seasnl Rec: exis	45,367	44,770	-596	-1.3	684	653	-31	-4.6	1.51	1.46
Com/Ind: Lo: exi	35,373	35,178	-195	-0.6	1,260	1,207	-53	-4.2	3.56	3.43
Com/Ind Hi: exis	29,156	30,220	1,064	3.7	1,110	1,092	-18	-1.6	3.81	3.61
Publ U: Elec Gen	774	768	-6	-0.7	33	33	-1	-2.2	4.31	4.24
Publ U: Other	48,524	59,099	10,575	21.8	1,884	2,210	327	17.3	3.88	3.74
Ag Hmstd Land	200,780	200,595	-185	-0.1	1,085	875	-209	-19.3	0.54	0.44
Ag Non-Hmstd	149,352	146,285	-3,068	-2.1	1,864	1,745	-119	-6.4	1.25	1.19
Res/AgHm: NewCo	0	2,307	2,307	0.0	0	23	23	0.0	0.00	1.01
ResRent: NewCon	0	1,074	1,074	0.0	0	12	12	0.0	0.00	1.13
All other NewCon	0	1,139	1,139	0.0	0	22	22	0.0	0.00	1.95
Total	945,708	970,507	24,800	2.6	12,898	12,603	-295	-2.3	1.36	1.30

Tax Base

Tax Rates

	Pctg Chng				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	8,318	8,671	353	4.2	County	94.89	89.43	0.00	0.00
(-) TIF Tax Capacity	45	66	21	47.7	City/Town	31.31	30.36	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.94	19.30	14.93	13.66
(=) Taxable Tax Capacity	<u>8,273</u>	<u>8,604</u>	<u>331</u>	<u>4.0</u>	Special District	<u>0.63</u>	<u>0.63</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	145.76	139.72	14.93	13.66

Waseca 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/Ag Hm: exist	781,640	768,157	-13,483	-1.7	8,557	7,532	-1,025	-12.0	1.09	0.98
Res rental: exis	122,366	126,359	3,993	3.3	1,544	1,422	-121	-7.8	1.26	1.13
Seasnl Rec: exis	13,197	16,846	3,649	27.6	131	149	18	13.8	0.99	0.88
Com/Ind: Lo: exi	40,271	39,609	-662	-1.6	1,258	1,183	-74	-5.9	3.12	2.99
Com/Ind Hi: exis	91,925	89,097	-2,828	-3.1	3,448	3,144	-304	-8.8	3.75	3.53
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	40,735	40,729	-5	0.0	1,288	1,203	-85	-6.6	3.16	2.95
Ag Hmstd Land	915,461	1,170,339	254,878	27.8	4,469	5,094	625	14.0	0.49	0.44
Ag Non-Hmstd	372,651	507,067	134,416	36.1	3,006	3,600	594	19.8	0.81	0.71
Res/AgHm: NewCo	0	2,884	2,884	0.0	0	28	28	0.0	0.00	0.97
ResRent: NewCon	0	1,535	1,535	0.0	0	14	14	0.0	0.00	0.88
All other NewCon	0	5,351	5,351	0.0	0	80	80	0.0	0.00	1.49
Total	2,378,246	2,767,973	389,727	16.4	23,700	23,448	-252	-1.1	1.00	0.85

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	20,691	23,936	3,245	15.7	County	55.73	49.74	0.00	0.00
(-) TIF Tax Capacity	233	236	3	1.3	City/Town	27.87	24.20	1.51	1.54
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.09	13.76	21.99	19.86
(=) Taxable Tax Capacity	<u>20,458</u>	<u>23,700</u>	<u>3,242</u>	<u>15.8</u>	Special District	<u>0.53</u>	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	100.22	88.20	23.51	21.39

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/Ag Hm: exist	16,811,994	17,137,699	325,705	1.9	192,057	190,280	-1,777	-0.9	1.14	1.11
Res rental: exis	2,744,025	2,930,350	186,325	6.8	31,916	33,414	1,499	4.7	1.16	1.14
Seasnl Rec: exis	146,540	140,844	-5,696	-3.9	1,831	1,777	-54	-3.0	1.25	1.26
Com/Ind: Lo: exi	299,582	297,615	-1,967	-0.7	8,722	8,808	86	1.0	2.91	2.96
Com/Ind Hi: exis	2,596,119	2,560,746	-35,373	-1.4	99,699	99,662	-38	0.0	3.84	3.89
Publ U: Elec Gen	174,836	170,180	-4,657	-2.7	4,779	4,975	196	4.1	2.73	2.92
Publ U: Other	271,245	277,626	6,381	2.4	10,370	10,787	417	4.0	3.82	3.89
Ag Hmstd Land	218,165	248,993	30,828	14.1	878	902	24	2.7	0.40	0.36
Ag Non-Hmstd	381,501	385,768	4,267	1.1	3,803	3,785	-18	-0.5	1.00	0.98
Res/AgHm: NewCo	0	154,029	154,029	0.0	0	1,738	1,738	0.0	0.00	1.13
ResRent: NewCon	0	63,864	63,864	0.0	0	723	723	0.0	0.00	1.13
All other NewCon	0	18,850	18,850	0.0	0	696	696	0.0	0.00	3.69
Total	23,644,008	24,386,566	742,557	3.1	354,054	357,546	3,492	1.0	1.50	1.47

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	258,629	266,316	7,688	3.0	County	33.84	32.43	0.19	0.45
(-) TIF Tax Capacity	5,345	3,855	-1,489	-27.9	City/Town	38.60	38.00	0.73	0.72
(-) FD Contrib Tax Cap	24,707	23,649	-1,058	-4.3	School District	31.12	31.82	19.15	20.59
(=) Taxable Tax Capacity	<u>228,577</u>	<u>238,813</u>	<u>10,235</u>	<u>4.5</u>	Special District	<u>6.68</u>	<u>6.46</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	27,586	27,195	-391	-1.4	Total	110.24	108.70	20.08	21.75

Watonwan 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/Ag Hm: exist	302,190	290,948	-11,242	-3.7	3,167	2,722	-446	-14.1	1.05	0.94
Res rental: exis	45,178	43,828	-1,351	-3.0	527	447	-80	-15.2	1.17	1.02
Seasnl Rec: exis	7,199	6,937	-262	-3.6	82	69	-14	-16.7	1.14	0.99
Com/Ind: Lo: exi	25,760	25,451	-309	-1.2	800	753	-47	-5.9	3.10	2.96
Com/Ind Hi: exis	35,817	35,234	-583	-1.6	1,318	1,221	-98	-7.4	3.68	3.46
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	18,477	18,999	522	2.8	563	516	-47	-8.3	3.05	2.72
Ag Hmstd Land	898,274	1,284,509	386,235	43.0	4,220	4,814	594	14.1	0.47	0.37
Ag Non-Hmstd	481,530	696,365	214,835	44.6	3,398	3,780	381	11.2	0.71	0.54
Res/AgHm: NewCo	0	1,537	1,537	0.0	0	13	13	0.0	0.00	0.85
ResRent: NewCon	0	311	311	0.0	0	3	3	0.0	0.00	0.95
All other NewCon	0	2,846	2,846	0.0	0	16	16	0.0	0.00	0.58
Total	1,814,424	2,406,964	592,540	32.7	14,076	14,353	277	2.0	0.78	0.60

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	15,217	20,444	5,226	34.3	County	49.42	38.69	0.00	0.00
(-) TIF Tax Capacity	63	58	-6	-8.9	City/Town	18.73	14.50	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.38	10.18	29.58	29.62
(=) Taxable Tax Capacity	<u>15,154</u>	<u>20,386</u>	<u>5,232</u>	<u>34.5</u>	Special District	<u>0.75</u>	<u>0.28</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	82.29	63.65	29.58	29.62

Wilkin 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/Ag Hm: exist	201,173	207,325	6,153	3.1	2,058	2,008	-50	-2.4	1.02	0.97
Res rental: exis	32,178	32,935	757	2.4	405	365	-39	-9.7	1.26	1.11
Seasnl Rec: exis	504	632	128	25.4	5	5	1	18.6	0.91	0.86
Com/Ind: Lo: exi	15,439	14,960	-479	-3.1	353	303	-50	-14.2	2.29	2.02
Com/Ind Hi: exis	28,713	35,070	6,357	22.1	816	919	103	12.6	2.84	2.62
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,522	3,943	-579	-12.8	126	108	-19	-14.7	2.79	2.73
Ag Hmstd Land	688,442	893,751	205,309	29.8	3,213	3,852	639	19.9	0.47	0.43
Ag Non-Hmstd	607,515	813,179	205,664	33.9	4,211	4,916	705	16.7	0.69	0.60
Res/AgHm: NewCo	0	1,538	1,538	0.0	0	14	14	0.0	0.00	0.90
ResRent: NewCon	0	1,368	1,368	0.0	0	13	13	0.0	0.00	0.97
All other NewCon	0	3,238	3,238	0.0	0	23	23	0.0	0.00	0.70
Total	1,578,486	2,007,940	429,454	27.2	11,187	12,526	1,340	12.0	0.71	0.62

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	13,637	17,561	3,924	28.8	County	50.79	41.25	0.00	0.00
(-) TIF Tax Capacity	92	93	1	0.8	City/Town	14.42	11.60	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.92	12.29	28.14	30.45
(=) Taxable Tax Capacity	<u>13,545</u>	<u>17,468</u>	<u>3,923</u>	<u>29.0</u>	Special District	<u>2.33</u>	<u>2.08</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	76.46	67.22	28.14	30.45

Winona 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/Ag Hm: exist	2,063,962	2,042,527	-21,435	-1.0	19,945	18,437	-1,508	-7.6	0.97	0.90
Res rental: exis	416,653	422,335	5,682	1.4	4,453	4,234	-219	-4.9	1.07	1.00
Seasnl Rec: exis	28,437	28,434	-3	0.0	340	325	-15	-4.4	1.20	1.14
Com/Ind: Lo: exi	130,253	130,112	-141	-0.1	3,280	3,183	-96	-2.9	2.52	2.45
Com/Ind Hi: exis	326,742	332,923	6,181	1.9	10,474	10,416	-59	-0.6	3.21	3.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	37,971	37,951	-20	-0.1	1,227	1,185	-42	-3.4	3.23	3.12
Ag Hmstd Land	788,965	1,038,866	249,900	31.7	3,107	3,637	530	17.1	0.39	0.35
Ag Non-Hmstd	236,773	296,590	59,817	25.3	1,826	2,065	239	13.1	0.77	0.70
Res/AgHm: NewCo	0	9,132	9,132	0.0	0	80	80	0.0	0.00	0.88
ResRent: NewCon	0	8,279	8,279	0.0	0	86	86	0.0	0.00	1.04
All other NewCon	0	8,059	8,059	0.0	0	162	162	0.0	0.00	2.01
Total	4,029,756	4,355,207	325,451	8.1	44,652	43,812	-841	-1.9	1.11	1.01

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	38,385	40,892	2,507	6.5	County	41.50	38.83	0.00	0.00
(-) TIF Tax Capacity	39	0	-39	-100.0	City/Town	31.90	29.92	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.97	15.14	25.05	26.46
(=) Taxable Tax Capacity	<u>38,347</u>	<u>40,892</u>	<u>2,546</u>	<u>6.6</u>	Special District	<u>1.90</u>	<u>1.69</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	92.27	85.58	25.05	26.46

Wright 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/Ag Hm: exist	6,434,225	6,564,126	129,901	2.0	73,720	70,388	-3,331	-4.5	1.15	1.07
Res rental: exis	871,846	892,732	20,885	2.4	10,827	10,321	-506	-4.7	1.24	1.16
Seasnl Rec: exis	602,165	595,747	-6,417	-1.1	6,785	6,731	-54	-0.8	1.13	1.13
Com/Ind: Lo: exi	248,032	245,556	-2,476	-1.0	7,255	7,065	-190	-2.6	2.93	2.88
Com/Ind Hi: exis	893,742	880,377	-13,365	-1.5	34,672	33,585	-1,087	-3.1	3.88	3.81
Publ U: Elec Gen	369,915	339,739	-30,176	-8.2	9,169	8,539	-630	-6.9	2.48	2.51
Publ U: Other	313,832	328,272	14,440	4.6	10,955	11,318	363	3.3	3.49	3.45
Ag Hmstd Land	863,142	960,778	97,636	11.3	4,057	4,240	183	4.5	0.47	0.44
Ag Non-Hmstd	397,492	416,660	19,168	4.8	4,155	4,320	166	4.0	1.05	1.04
Res/AgHm: NewCo	0	52,664	52,664	0.0	0	592	592	0.0	0.00	1.12
ResRent: NewCon	0	6,080	6,080	0.0	0	69	69	0.0	0.00	1.13
All other NewCon	0	13,625	13,625	0.0	0	343	343	0.0	0.00	2.52
Total	10,994,390	11,296,355	301,965	2.7	161,594	157,512	-4,082	-2.5	1.47	1.39

Tax Base

Tax Rates

						Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	115,980	118,402	2,423	2.1	County	44.33	43.36	0.00	0.00
(-) TIF Tax Capacity	1,942	1,804	-138	-7.1	City/Town	40.06	39.86	0.36	0.35
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	35.65	35.81	17.13	15.04
(=) Taxable Tax Capacity	<u>114,038</u>	<u>116,598</u>	<u>2,560</u>	<u>2.2</u>	Special District	<u>0.56</u>	<u>0.39</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	120.60	119.42	17.49	15.39

Yellow Medicine 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/Ag Hm: exist	305,303	309,301	3,997	1.3	3,003	2,624	-379	-12.6	0.98	0.85
Res rental: exis	41,302	42,902	1,601	3.9	454	405	-49	-10.8	1.10	0.94
Seasnl Rec: exis	1,348	2,232	884	65.5	18	24	6	31.7	1.35	1.08
Com/Ind: Lo: exi	24,553	23,948	-605	-2.5	766	697	-68	-8.9	3.12	2.91
Com/Ind Hi: exis	33,755	35,644	1,889	5.6	1,285	1,250	-35	-2.7	3.81	3.51
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	14,266	14,839	573	4.0	445	420	-26	-5.7	3.12	2.83
Ag Hmstd Land	1,340,301	1,743,540	403,239	30.1	5,706	5,784	78	1.4	0.43	0.33
Ag Non-Hmstd	708,130	1,014,346	306,215	43.2	4,651	5,136	485	10.4	0.66	0.51
Res/AgHm: NewCo	0	2,809	2,809	0.0	0	21	21	0.0	0.00	0.74
ResRent: NewCon	0	742	742	0.0	0	6	6	0.0	0.00	0.76
All other NewCon	0	8,005	8,005	0.0	0	101	101	0.0	0.00	1.26
Total	2,468,959	3,198,306	729,347	29.5	16,329	16,468	139	0.9	0.66	0.51

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	20,116	26,635	6,519	32.4	County	43.26	33.77	0.00	0.00
(-) TIF Tax Capacity	163	200	37	22.6	City/Town	18.41	14.31	1.73	1.63
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	11.81	8.80	23.67	21.79
(=) Taxable Tax Capacity	19,953	26,435	6,482	32.5	Special District	1.19	0.92	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	74.67	57.80	25.39	23.43