

House Research Simulation Report: Property Tax

Simulation #14A6

Date 2/28/2015

Steve Hinze, Legislative Analyst (steve.hinze@house.mn)

DESCRIPTION

BASELINE: Final Pay 2013

ALTERNATIVE: Final Pay 2014 (Including supplemental ag credit)

This report compares property taxes payable in 2014 to property taxes payable in 2013. Both the payable 2013 and the payable 2014 simulations are based on final data as reported by the counties to the Dept. of Revenue, including the distribution of the supplemental agricultural credit under Laws 2014, Chapter 308, Article 1, section 14. The net tax amounts presented here do not reflect the impact of the homestead credit refund and the property tax refund programs.

KEY POINTS

- **Statewide, property taxes increased by \$121 million, or 1.4%.** Approximately \$82 million of the \$121 million increase was borne by new construction - property appearing on the tax rolls for the first time in 2014. The overall tax increases are 1% in Greater Minnesota and 1.7% in the Metro area.
- **On a statewide average basis, property tax changes on existing properties vary** from -1.1% (on residential homesteads) to +6.2% (on agricultural property). Changes on the largest property types are +1.8% on residential non-homestead property, +2.4% on regular apartments, +0.4% on commercial-industrial property, +1.8% on public utility property, +1.7% on low-income apartments, and -0.6% 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

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

ALTERNATIVE: Final Pay 2014 (Including supplemental ag credit)

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment (including property value in JOBZ zones).
- **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. plus the supplemental agricultural credit provided by Laws 2014, Chapter 308, Article 1, section 14.

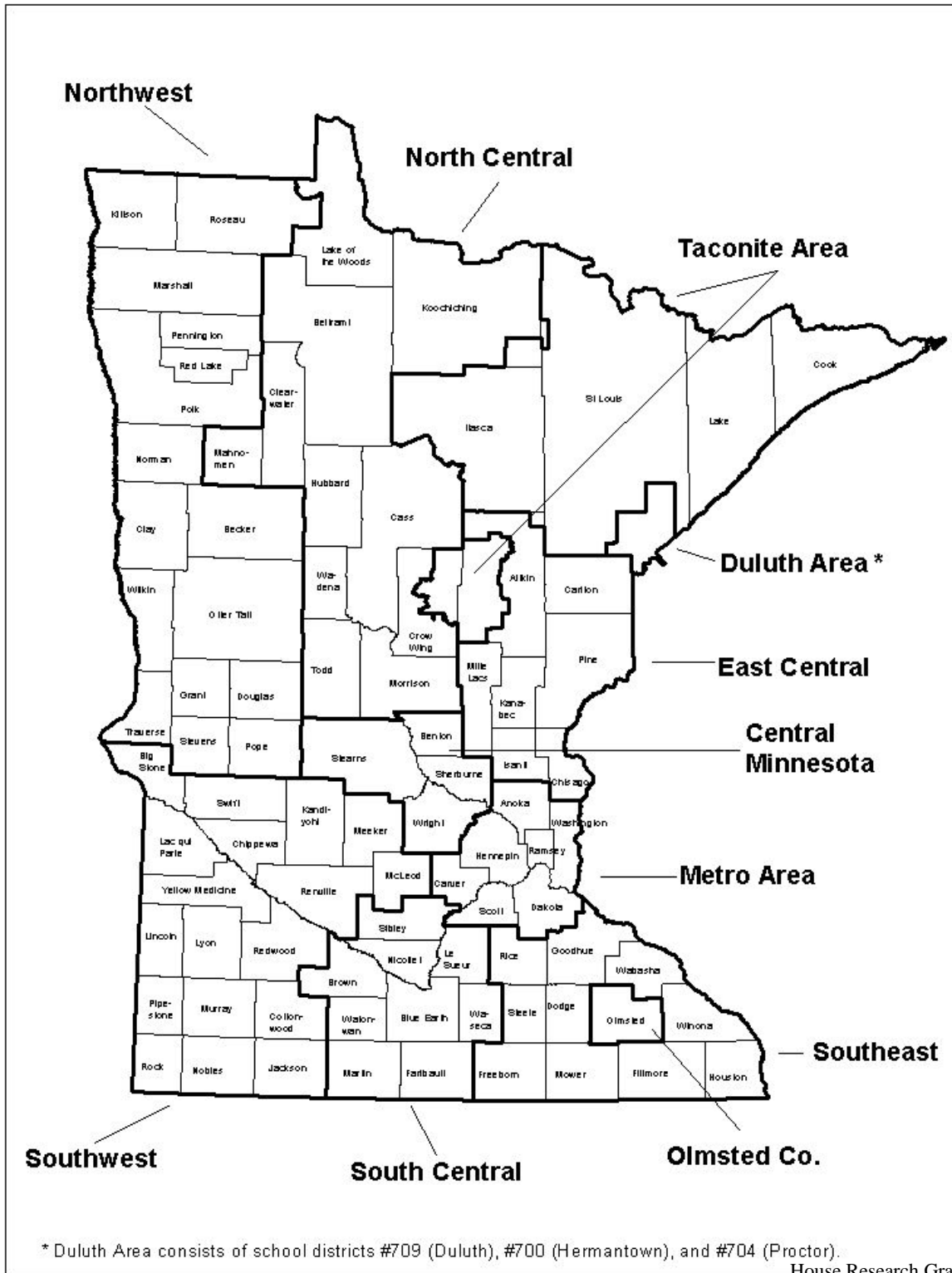
SIMULATION PARAMETERS

	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

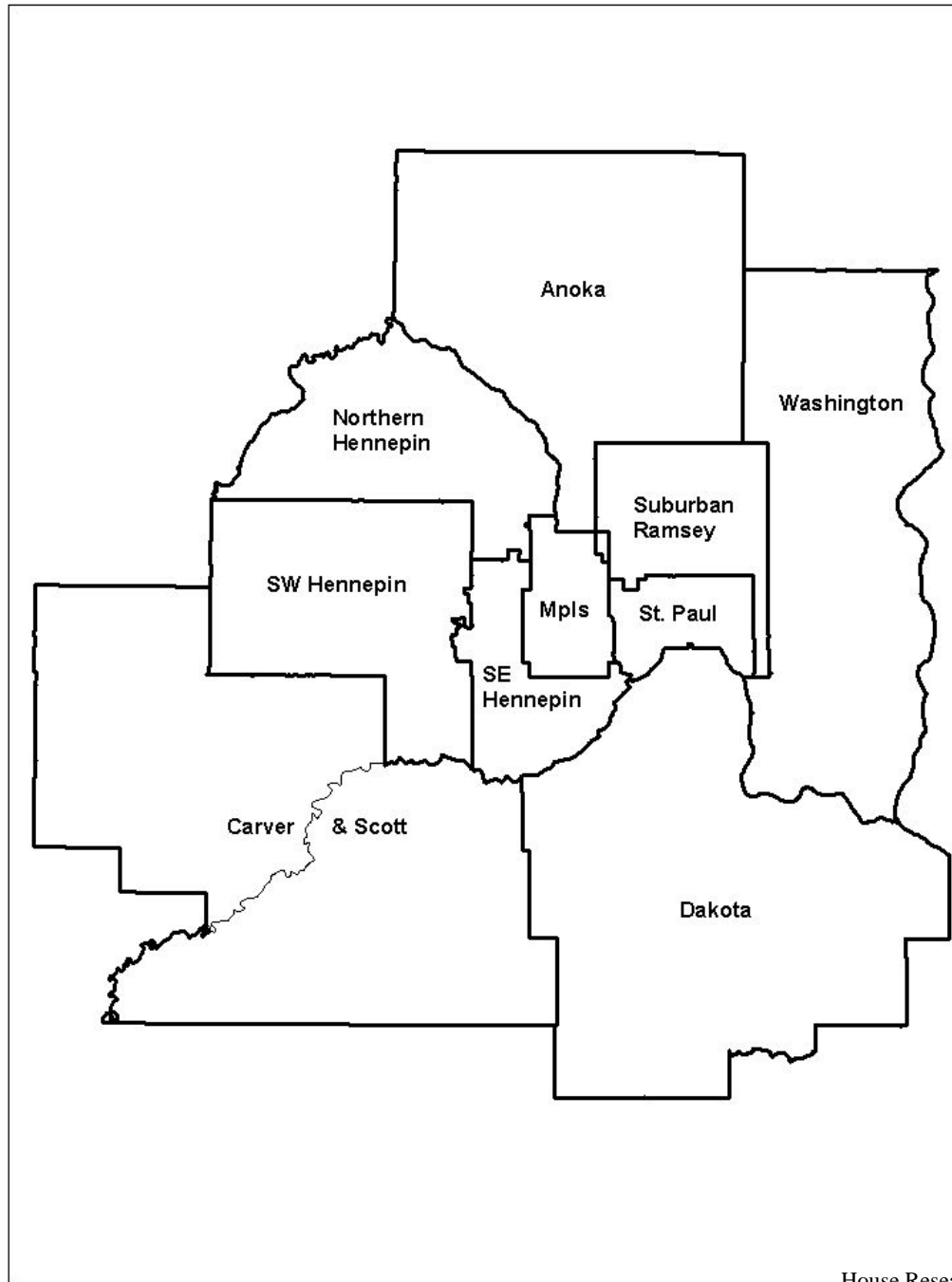
Property Tax Model Regions (Greater Minnesota)



House Research Graphics

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

Property Tax Model Regions (Metro Area)



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

STATEWIDE

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	266,903,481	265,175,567	-1,727,914	-0.6	3,512,319	3,473,384	-38,935	-1.1	1.32	1.31
Res Non-Hm: exis	38,193,325	39,155,702	962,377	2.5	596,634	607,150	10,516	1.8	1.56	1.55
Apartments: exis	18,214,569	18,665,272	450,703	2.5	353,294	361,652	8,358	2.4	1.94	1.94
Low-inc Apts: ex	2,963,537	3,037,707	74,170	2.5	36,151	36,776	625	1.7	1.22	1.21
Seasnl Rec: exis	25,377,066	24,882,179	-494,887	-2.0	250,877	249,447	-1,430	-0.6	0.99	1.00
Com/Ind: Lo: exi	10,166,157	10,023,246	-142,911	-1.4	304,833	298,940	-5,893	-1.9	3.00	2.98
Com/Ind Hi: exis	60,949,173	60,827,320	-121,853	-0.2	2,419,394	2,436,462	17,068	0.7	3.97	4.01
Publ U: Elec Gen	1,974,715	1,886,445	-88,270	-4.5	49,269	48,462	-807	-1.6	2.49	2.57
Publ U: Other	8,679,084	8,964,261	285,178	3.3	304,339	311,568	7,229	2.4	3.51	3.48
Ag HGA: Exist	10,446,292	10,253,518	-192,773	-1.8	98,042	91,637	-6,405	-6.5	0.94	0.89
Ag Hmstd Land	64,251,678	79,769,311	15,517,633	24.2	282,224	299,418	17,195	6.1	0.44	0.38
Ag Non-Hmstd	38,679,061	49,346,470	10,667,408	27.6	300,085	331,553	31,469	10.5	0.78	0.67
ResHmstd: NewCon	0	1,886,305	1,886,305	0.0	0	24,449	24,449	0.0	0.00	1.30
All other NewCon	0	2,565,414	2,565,414	0.0	0	57,247	57,247	0.0	0.00	2.23
Total	546,798,137	576,438,718	29,640,581	5.4	8,507,460	8,628,145	120,684	1.4	1.56	1.50

*Tax Base**Tax Rates*

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Change		Base	Alter	Base	Alter
Total Tax Capacity	5,769,291	6,041,283	271,991	4.7	County	48.25	46.37	0.020	0.035
(-) TIF Tax Capacity	165,879	171,624	5,745	3.5	City/Town	37.16	35.82	0.764	0.740
(-) FD Contrib Tax Cap	376,411	368,752	-7,659	-2.0	School District	25.37	24.83	18.945	18.644
(=) Taxable Tax Capacity	5,227,001	5,500,907	273,905	5.2	Special District	5.44	5.32	0.012	0.012
FD Distrib Tax Cap	376,405	368,754	-7,651	-2.0	Total	116.22	112.34	19.742	19.430

GREATER MINNESOTA

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	96,933,529	95,999,497	-934,032	-1.0	1,098,161	1,071,526	-26,635	-2.4	1.13	1.12
Res Non-Hm: exis	13,761,890	13,820,273	58,383	0.4	196,954	194,087	-2,867	-1.5	1.43	1.40
Apartments: exis	4,116,848	4,179,894	63,047	1.5	75,189	75,327	138	0.2	1.83	1.80
Low-inc Apts: ex	984,159	988,691	4,532	0.5	11,499	11,347	-151	-1.3	1.17	1.15
Seasnl Rec: exis	24,854,615	24,386,535	-468,079	-1.9	242,851	241,797	-1,054	-0.4	0.98	0.99
Com/Ind: Lo: exi	6,004,792	5,897,538	-107,254	-1.8	173,780	167,330	-6,451	-3.7	2.89	2.84
Com/Ind Hi: exis	15,494,754	15,641,111	146,358	0.9	563,723	559,530	-4,192	-0.7	3.64	3.58
Publ U: Elec Gen	1,651,730	1,562,310	-89,420	-5.4	40,133	38,900	-1,233	-3.1	2.43	2.49
Publ U: Other	5,777,661	6,065,430	287,769	5.0	186,667	192,622	5,955	3.2	3.23	3.18
Ag HGA: Exist	9,587,285	9,410,972	-176,314	-1.8	88,321	82,314	-6,007	-6.8	0.92	0.87
Ag Hmstd Land	61,873,151	76,982,443	15,109,292	24.4	270,036	286,007	15,971	5.9	0.44	0.37
Ag Non-Hmstd	36,910,316	47,446,820	10,536,504	28.5	280,461	310,932	30,471	10.9	0.76	0.66
ResHmstd: NewCon	0	634,037	634,037	0.0	0	6,955	6,955	0.0	0.00	1.10
All other NewCon	0	1,165,371	1,165,371	0.0	0	20,632	20,632	0.0	0.00	1.77
Total	277,950,730	304,180,923	26,230,194	9.4	3,227,774	3,259,307	31,533	1.0	1.16	1.07

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	2,657,616	2,890,955	233,339	8.8	County	49.74	46.49	0.027	0.026
(-) TIF Tax Capacity	31,341	29,615	-1,727	-5.5	City/Town	29.63	27.69	0.458	0.468
(-) FD Contrib Tax Cap	7,960	8,149	189	2.4	School District	20.60	19.30	15.552	15.162
(=) Taxable Tax Capacity	2,618,314	2,853,191	234,877	9.0	Special District	1.73	1.65	0.033	0.033
FD Distrib Tax Cap	7,954	8,151	197	2.5	Total	101.71	95.13	16.070	15.689

Tax Burdens on
Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	100,200	99,200	-1.0	893	830	-63	-7.1	0.89	0.84	
Res Hmstd: Avg Val	150,200	148,800	-0.9	1,528	1,422	-106	-6.9	1.02	0.96	
Res Hmstd: Hi Val	200,200	198,300	-0.9	2,162	2,013	-149	-6.9	1.08	1.02	
Res Hmstd: Ex-Hi Val	300,300	297,400	-1.0	3,433	3,196	-237	-6.9	1.14	1.07	
Apartment	300,000	304,600	1.5	4,296	4,100	-196	-4.6	1.43	1.35	
Seas Rec: Lo Val	75,000	73,600	-1.9	829	767	-62	-7.5	1.11	1.04	
Seas Rec: Hi Val	200,000	196,200	-1.9	2,375	2,207	-169	-7.1	1.19	1.12	
Comm/Ind: Lo Val	150,000	151,400	0.9	3,705	3,590	-115	-3.1	2.47	2.37	
Comm/Ind: Med Val	300,000	302,800	0.9	8,565	8,285	-281	-3.3	2.86	2.74	
Comm/Ind: Hi Val	1,000,000	1,009,400	0.9	31,246	30,194	-1,052	-3.4	3.12	2.99	

METRO AREA

<i>Tax Burdens by Property Class</i>	Market Value				Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	169,969,951	169,176,070	-793,881		-0.5	2,414,158	2,401,858	-12,300	-0.5	1.42	1.42
Res Non-Hm: exis	24,431,435	25,335,429	903,994		3.7	399,680	413,062	13,382	3.3	1.64	1.63
Apartments: exis	14,097,721	14,485,377	387,656		2.7	278,105	286,325	8,220	3.0	1.97	1.98
Low-inc Apts: ex	1,979,379	2,049,016	69,637		3.5	24,653	25,429	776	3.1	1.25	1.24
Seasnl Rec: exis	522,451	495,644	-26,807		-5.1	8,026	7,650	-376	-4.7	1.54	1.54
Com/Ind: Lo: exi	4,161,365	4,125,708	-35,658		-0.9	131,053	131,610	557	0.4	3.15	3.19
Com/Ind Hi: exis	45,454,420	45,186,209	-268,210		-0.6	1,855,671	1,876,931	21,260	1.1	4.08	4.15
Publ U: Elec Gen	322,985	324,135	1,150		0.4	9,136	9,562	426	4.7	2.83	2.95
Publ U: Other	2,901,422	2,898,832	-2,591		-0.1	117,672	118,946	1,274	1.1	4.06	4.10
Ag HGA: Exist	859,006	842,547	-16,460		-1.9	9,721	9,323	-398	-4.1	1.13	1.11
Ag Hmstd Land	2,378,527	2,786,868	408,341		17.2	12,188	13,411	1,224	10.0	0.51	0.48
Ag Non-Hmstd	1,768,746	1,899,650	130,905		7.4	19,623	20,621	998	5.1	1.11	1.09
ResHmstd: NewCon	0	1,252,268	1,252,268		0.0	0	17,495	17,495	0.0	0.00	1.40
All other NewCon	0	1,400,043	1,400,043		0.0	0	36,614	36,614	0.0	0.00	2.62
Total	268,847,408	272,257,795	3,410,387		1.3	5,279,686	5,368,837	89,151	1.7	1.96	1.97

Tax Base**Tax Rates**

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change			Base	Alter	Base	Alter	
Total Tax Capacity	3,111,676	3,150,328	38,652		1.2	County	46.76	46.24	0.017	0.040
(-) TIF Tax Capacity	134,538	142,009	7,472		5.6	City/Town	44.71	44.59	0.942	0.898
(-) FD Contrib Tax Cap	368,451	360,603	-7,848		-2.1	School District	30.15	30.79	20.932	20.667
(=) Taxable Tax Capacity	2,608,687	2,647,715	39,028		1.5	Special District	9.16	9.27	0.000	0.000
FD Distrib Tax Cap	368,451	360,603	-7,848		-2.1	Total	130.78	130.89	21.891	21.605

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	148,300	147,600		-0.5	1,952	1,937	-14	-0.7	1.32	1.31
Res Hmstd: Avg Val	222,300	221,300		-0.4	3,169	3,148	-21	-0.6	1.43	1.42
Res Hmstd: Hi Val	296,400	295,000		-0.5	4,387	4,359	-28	-0.6	1.48	1.48
Res Hmstd: Ex-Hi Val	444,700	442,600		-0.5	6,789	6,749	-40	-0.6	1.53	1.52
Apartment	300,000	308,200		2.7	5,561	5,708	147	2.7	1.85	1.85
Comm/Ind: Lo Val	150,000	149,100		-0.6	4,447	4,414	-33	-0.7	2.96	2.96
Comm/Ind: Med Val	300,000	298,200		-0.6	10,267	10,183	-84	-0.8	3.42	3.41
Comm/Ind: Hi Val	1,000,000	994,100		-0.6	37,425	37,149	-276	-0.7	3.74	3.74

GREATER MINNESOTA CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	54,760,388	54,519,180	-241,208	-0.4	697,289	682,579	-14,710	-2.1	1.27	1.25
Res Non-Hm: exis	8,649,212	8,693,144	43,932	0.5	139,833	138,128	-1,705	-1.2	1.62	1.59
Apartments: exis	4,045,292	4,110,161	64,869	1.6	74,272	74,437	166	0.2	1.84	1.81
Low-inc Apts: ex	983,971	988,420	4,449	0.5	11,497	11,345	-152	-1.3	1.17	1.15
Seasnl Rec: exis	3,342,164	3,296,540	-45,624	-1.4	39,073	39,376	304	0.8	1.17	1.19
Com/Ind: Lo: exi	4,904,733	4,811,342	-93,392	-1.9	148,360	142,807	-5,552	-3.7	3.02	2.97
Com/Ind Hi: exis	13,770,898	13,860,910	90,011	0.7	513,848	509,522	-4,327	-0.8	3.73	3.68
Publ U: Elec Gen	1,598,793	1,505,117	-93,676	-5.9	39,204	37,955	-1,249	-3.2	2.45	2.52
Publ U: Other	1,854,213	1,904,679	50,466	2.7	71,756	73,719	1,963	2.7	3.87	3.87
Ag HGA: Exist	259,280	255,670	-3,610	-1.4	3,355	3,251	-104	-3.1	1.29	1.27
Ag Hmstd Land	688,742	791,479	102,737	14.9	4,857	4,757	-100	-2.1	0.71	0.60
Ag Non-Hmstd	992,943	1,069,777	76,834	7.7	13,195	13,967	772	5.9	1.33	1.31
ResHmstd: NewCon	0	337,628	337,628	0.0	0	4,237	4,237	0.0	0.00	1.25
All other NewCon	0	570,367	570,367	0.0	0	15,021	15,021	0.0	0.00	2.63
Total	95,850,629	96,714,413	863,784	0.9	1,756,538	1,751,102	-5,436	-0.3	1.83	1.81

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,061,190	1,073,227	12,037	1.1	County	51.59	49.87	0.021	0.020
(-) TIF Tax Capacity	30,613	29,126	-1,487	-4.9	City/Town	55.24	55.46	0.769	0.786
(-) FD Contrib Tax Cap	5,434	5,514	80	1.5	School District	24.27	24.13	16.034	15.520
(=) Taxable Tax Capacity	1,025,144	1,038,588	13,444	1.3	Special District	2.03	2.01	0.044	0.044
FD Distrib Tax Cap	6,501	6,610	109	1.7	Total	133.14	131.47	16.869	16.371

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	86,900	86,500	-0.5	912	892	-20	-2.2	1.05	1.03
Res Hmstd: Avg Val	130,400	129,800	-0.5	1,617	1,583	-34	-2.1	1.24	1.22
Res Hmstd: Hi Val	173,800	173,000	-0.5	2,320	2,273	-47	-2.0	1.33	1.31
Res Hmstd: Ex-Hi Val	260,700	259,600	-0.4	3,727	3,656	-72	-1.9	1.43	1.41
Apartment	300,000	304,800	1.6	5,499	5,508	9	0.2	1.83	1.81
Comm/Ind: Lo Val	150,000	151,000	0.7	4,425	4,413	-11	-0.3	2.95	2.92
Comm/Ind: Med Val	300,000	302,000	0.7	10,240	10,203	-37	-0.4	3.41	3.38
Comm/Ind: Hi Val	1,000,000	1,006,500	0.7	37,377	37,215	-161	-0.4	3.74	3.7

GREATER MINNESOTA TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	42,173,141	41,457,731	-715,410	-1.7	400,871	388,755	-12,117	-3.0	0.95	0.94
Res Non-Hm: exis	5,112,678	5,123,132	10,454	0.2	57,121	55,915	-1,206	-2.1	1.12	1.09
Apartments: exis	71,556	69,216	-2,341	-3.3	917	880	-37	-4.1	1.28	1.27
Low-inc Apts: ex	188	190	3	1.4	2	2	0	-7.4	1.01	0.92
Seasnl Rec: exis	21,512,450	21,073,873	-438,577	-2.0	203,778	202,290	-1,488	-0.7	0.95	0.96
Com/Ind: Lo: exi	1,100,058	1,085,176	-14,882	-1.4	25,421	24,495	-926	-3.6	2.31	2.26
Com/Ind Hi: exis	1,723,855	1,779,781	55,926	3.2	49,874	49,996	121	0.2	2.89	2.81
Publ U: Elec Gen	52,938	57,193	4,256	8.0	929	945	16	1.8	1.76	1.65
Publ U: Other	3,923,448	4,143,938	220,490	5.6	114,911	118,391	3,480	3.0	2.93	2.86
Ag HGA: Exist	9,328,006	9,147,480	-180,526	-1.9	84,965	79,003	-5,962	-7.0	0.91	0.86
Ag Hmstd Land	61,184,409	76,088,550	14,904,141	24.4	265,179	280,820	15,641	5.9	0.43	0.37
Ag Non-Hmstd	35,917,373	46,318,826	10,401,454	29.0	267,266	296,540	29,274	11.0	0.74	0.64
ResHmstd: NewCon	0	296,268	296,268	0.0	0	2,717	2,717	0.0	0.00	0.92
All other NewCon	0	594,466	594,466	0.0	0	5,608	5,608	0.0	0.00	0.94
Total	182,100,101	207,235,821	25,135,720	13.8	1,471,236	1,506,358	35,122	2.4	0.81	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	1,596,372	1,815,683	219,311	13.7	County	48.55	44.56	0.035	0.034
(-) TIF Tax Capacity	728	489	-240	-32.9	City/Town	13.16	11.80	0.020	0.016
(-) FD Contrib Tax Cap	2,526	2,636	109	4.3	School District	18.24	16.54	14.872	14.645
(=) Taxable Tax Capacity	1,593,117	1,812,559	219,442	13.8	Special District	1.53	1.45	0.018	0.017
FD Distrib Tax Cap	1,453	1,541	88	6.1	Total	81.48	74.33	14.944	14.711

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	124,700	122,600	-1.7	990	897	-94	-9.4	0.79	0.73
Res Hmstd: Avg Val	187,000	183,800	-1.7	1,637	1,483	-154	-9.4	0.88	0.81
Res Hmstd: Hi Val	249,200	245,000	-1.7	2,282	2,069	-214	-9.4	0.92	0.84
Res Hmstd: Ex-Hi Val	373,900	367,600	-1.7	3,576	3,242	-334	-9.3	0.96	0.88
Apartment	300,000	290,200	-3.3	3,504	3,123	-380	-10.9	1.17	1.08
Seas Rec: Lo Val	75,000	73,500	-2.0	677	613	-65	-9.6	0.90	0.83
Seas Rec: Hi Val	200,000	195,900	-2.1	1,971	1,796	-175	-8.9	0.99	0.92
Comm/Ind: Lo Val	150,000	154,900	3.3	3,233	3,195	-38	-1.2	2.16	2.06
Comm/Ind: Med Val	300,000	309,700	3.2	7,470	7,336	-134	-1.8	2.49	2.37
Comm/Ind: Hi Val	1,000,000	1,032,400	3.2	27,240	26,668	-573	-2.1	2.72	2.58

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,414,157	5,410,467	-3,690	-0.1	67,462	64,964	-2,498	-3.7	1.25	1.20
Res Non-Hm: exis	826,045	853,984	27,939	3.4	12,953	12,936	-16	-0.1	1.57	1.51
Apartments: exis	545,170	555,020	9,850	1.8	9,679	9,512	-167	-1.7	1.78	1.71
Low-inc Apts: ex	114,606	115,198	592	0.5	1,279	1,242	-37	-2.9	1.12	1.08
Seasnl Rec: exis	362,499	361,631	-868	-0.2	4,751	4,731	-20	-0.4	1.31	1.31
Com/Ind: Lo: exi	618,061	605,740	-12,321	-2.0	17,778	16,604	-1,174	-6.6	2.88	2.74
Com/Ind Hi: exis	1,290,632	1,326,560	35,928	2.8	40,825	39,816	-1,009	-2.5	3.16	3.00
Publ U: Elec Gen	25,214	27,670	2,456	9.7	628	652	24	3.8	2.49	2.36
Publ U: Other	126,608	136,972	10,364	8.2	4,877	5,108	231	4.7	3.85	3.73
Ag HGA: Exist	17,949	17,698	-251	-1.4	226	217	-9	-3.9	1.26	1.23
Ag Hmstd Land	59,740	71,207	11,468	19.2	426	381	-45	-10.5	0.71	0.54
Ag Non-Hmstd	82,792	95,842	13,051	15.8	1,079	1,199	120	11.1	1.30	1.25
ResHmstd: NewCon	0	43,432	43,432	0.0	0	516	516	0.0	0.00	1.19
All other NewCon	0	80,613	80,613	0.0	0	1,894	1,894	0.0	0.00	2.35
Total	9,483,472	9,702,034	218,562	2.3	161,963	159,772	-2,192	-1.4	1.71	1.65

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	102,238	105,352	3,114	3.0	County	49.86	47.62	0.000	0.000
(-) TIF Tax Capacity	4,545	4,661	117	2.6	City/Town	53.67	53.26	0.058	0.058
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.70	21.24	18.353	17.262
(=) Taxable Tax Capacity	97,693	100,691	2,998	3.1	Special District	3.34	3.32	0.154	0.153
FD Distrib Tax Cap	0	0	0	0.0	Total	129.57	125.44	18.565	17.473

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	78,100	78,000	-0.1	766	736	-30	-3.9	0.98	0.94
Res Hmstd: Avg Val	117,100	117,000	-0.1	1,389	1,337	-52	-3.7	1.19	1.14
Res Hmstd: Hi Val	156,200	156,100	-0.1	2,014	1,940	-74	-3.7	1.29	1.24
Res Hmstd: Ex-Hi Val	234,300	234,100	-0.1	3,262	3,143	-119	-3.6	1.39	1.34
Apartment	300,000	305,400	1.8	5,416	5,322	-94	-1.7	1.81	1.74
Comm/Ind: Lo Val	150,000	154,200	2.8	4,370	4,412	42	1.0	2.91	2.86
Comm/Ind: Med Val	300,000	308,400	2.8	10,103	10,156	52	0.5	3.37	3.29
Comm/Ind: Hi Val	1,000,000	1,027,800	2.8	36,860	36,950	90	0.2	3.69	3.6

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	6,093,079	5,999,200	-93,879	-1.5	55,391	53,143	-2,248	-4.1	0.91	0.89
Res Non-Hm: exis	682,395	687,802	5,407	0.8	7,357	7,151	-206	-2.8	1.08	1.04
Apartments: exis	9,549	7,762	-1,787	-18.7	110	94	-17	-15.0	1.16	1.21
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5,024,721	4,947,584	-77,136	-1.5	46,770	46,354	-416	-0.9	0.93	0.94
Com/Ind: Lo: exi	171,563	168,661	-2,902	-1.7	3,822	3,656	-166	-4.4	2.23	2.17
Com/Ind Hi: exis	294,833	319,210	24,377	8.3	8,068	8,436	368	4.6	2.74	2.64
Publ U: Elec Gen	958	1,006	48	5.0	18	18	0	0.5	1.83	1.75
Publ U: Other	733,063	705,413	-27,650	-3.8	20,851	19,335	-1,516	-7.3	2.84	2.74
Ag HGA: Exist	1,525,225	1,504,092	-21,132	-1.4	13,585	12,841	-745	-5.5	0.89	0.85
Ag Hmstd Land	10,201,834	12,178,607	1,976,773	19.4	45,481	48,247	2,766	6.1	0.45	0.40
Ag Non-Hmstd	6,866,392	8,542,114	1,675,722	24.4	52,655	59,466	6,811	12.9	0.77	0.70
ResHmstd: NewCon	0	66,854	66,854	0.0	0	597	597	0.0	0.00	0.89
All other NewCon	0	127,612	127,612	0.0	0	1,297	1,297	0.0	0.00	1.02
Total	31,603,610	35,255,917	3,652,307	11.6	254,107	260,634	6,527	2.6	0.80	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	278,515	309,502	30,988	11.1	County	47.07	44.14	0.000	0.000
(-) TIF Tax Capacity	196	217	22	11.0	City/Town	12.49	11.33	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.10	15.38	17.435	16.981
(=) Taxable Tax Capacity	278,319	309,285	30,966	11.1	Special District	3.64	3.63	0.117	0.115
FD Distrib Tax Cap	0	0	0	0.0	Total	79.32	74.48	17.551	17.096

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	124,900	123,000	-1.5	1,004	932	-72	-7.2	0.80	0.76
Res Hmstd: Avg Val	187,300	184,400	-1.5	1,653	1,535	-118	-7.1	0.88	0.83
Res Hmstd: Hi Val	249,600	245,800	-1.5	2,301	2,138	-162	-7.0	0.92	0.87
Res Hmstd: Ex-Hi Val	374,500	368,700	-1.5	3,600	3,346	-253	-7.0	0.96	0.91
Apartment	300,000	243,900	-18.7	3,501	2,688	-813	-23.2	1.17	1.10
Seas Rec: Lo Val	75,000	73,800	-1.6	661	616	-45	-6.8	0.88	0.84
Seas Rec: Hi Val	200,000	196,900	-1.6	1,928	1,808	-119	-6.2	0.96	0.92
Comm/Ind: Lo Val	150,000	162,400	8.3	3,224	3,439	215	6.7	2.15	2.12
Comm/Ind: Med Val	300,000	324,800	8.3	7,434	7,826	392	5.3	2.48	2.41
Comm/Ind: Hi Val	1,000,000	1,082,700	8.3	27,084	28,303	1,219	4.5	2.71	2.61

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,454,944	3,406,563	-48,382	-1.4	35,643	35,420	-222	-0.6	1.03	1.04
Res Non-Hm: exis	641,747	647,121	5,374	0.8	9,218	9,313	95	1.0	1.44	1.44
Apartments: exis	230,376	228,977	-1,399	-0.6	4,015	3,978	-37	-0.9	1.74	1.74
Low-inc Apts: ex	82,187	82,288	101	0.1	951	944	-6	-0.7	1.16	1.15
Seasnl Rec: exis	2,152,741	2,110,524	-42,217	-2.0	21,716	21,896	180	0.8	1.01	1.04
Com/Ind: Lo: exi	510,535	503,931	-6,604	-1.3	14,482	14,304	-178	-1.2	2.84	2.84
Com/Ind Hi: exis	990,143	965,694	-24,450	-2.5	34,858	34,458	-400	-1.1	3.52	3.57
Publ U: Elec Gen	3,160	3,071	-89	-2.8	118	106	-12	-9.8	3.73	3.46
Publ U: Other	99,440	107,573	8,133	8.2	3,723	4,018	294	7.9	3.74	3.73
Ag HGA: Exist	26,377	25,679	-698	-2.6	286	276	-10	-3.5	1.08	1.07
Ag Hmstd Land	50,776	52,654	1,878	3.7	250	209	-41	-16.6	0.49	0.40
Ag Non-Hmstd	94,612	90,654	-3,958	-4.2	872	853	-19	-2.2	0.92	0.94
ResHmstd: NewCon	0	11,476	11,476	0.0	0	118	118	0.0	0.00	1.03
All other NewCon	0	36,061	36,061	0.0	0	826	826	0.0	0.00	2.29
Total	8,337,039	8,272,265	-64,774	-0.8	126,133	126,720	587	0.5	1.51	1.53

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	92,012	91,445	-567	-0.6	County	40.99	41.45	0.000	0.000
(-) TIF Tax Capacity	2,533	2,378	-154	-6.1	City/Town	46.98	48.22	0.049	0.049
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.52	19.70	11.085	10.484
(=) Taxable Tax Capacity	89,479	89,067	-412	-0.5	Special District	0.90	0.93	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	108.40	110.30	11.134	10.533

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	85,900	84,700	-1,200	-1.4	707	697	-10	-1.4	0.82	0.82
Res Hmstd: Avg Val	128,800	127,000	-1,800	-1.4	1,262	1,250	-12	-0.9	0.98	0.98
Res Hmstd: Hi Val	171,600	169,200	-2,400	-1.4	1,815	1,802	-13	-0.7	1.06	1.06
Res Hmstd: Ex-Hi Val	257,500	253,900	-3,600	-1.4	2,925	2,909	-16	-0.6	1.14	1.15
Apartment	300,000	298,200	-1,800	-0.6	4,399	4,426	27	0.6	1.47	1.48
Seas Rec: Lo Val	75,000	73,500	-1,500	-2.0	879	877	-2	-0.2	1.17	1.19
Seas Rec: Hi Val	200,000	196,100	-3,900	-2.0	2,509	2,503	-6	-0.3	1.25	1.28
Comm/Ind: Lo Val	150,000	146,300	-3,700	-2.5	3,782	3,717	-65	-1.7	2.52	2.54
Comm/Ind: Med Val	300,000	292,600	-7,400	-2.5	8,769	8,592	-177	-2.0	2.92	2.94
Comm/Ind: Hi Val	1,000,000	975,300	-24,700	-2.5	32,040	31,479	-561	-1.8	3.20	3.23

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	6,535,800	6,367,989	-167,811	-2.6	52,755	51,436	-1,319	-2.5	0.81	0.81
Res Non-Hm: exis	756,048	759,811	3,763	0.5	7,431	7,463	32	0.4	0.98	0.98
Apartments: exis	21,922	22,216	295	1.3	267	267	0	-0.1	1.22	1.20
Low-inc Apts: ex	188	190	3	1.4	2	2	0	-7.4	1.01	0.92
Seasnl Rec: exis	6,667,526	6,535,908	-131,618	-2.0	56,476	56,357	-119	-0.2	0.85	0.86
Com/Ind: Lo: exi	191,798	189,418	-2,381	-1.2	4,033	3,987	-46	-1.1	2.10	2.11
Com/Ind Hi: exis	170,403	172,946	2,543	1.5	4,647	4,786	139	3.0	2.73	2.77
Publ U: Elec Gen	4,368	4,304	-65	-1.5	87	84	-3	-3.1	1.99	1.95
Publ U: Other	867,788	950,849	83,060	9.6	24,607	27,115	2,509	10.2	2.84	2.85
Ag HGA: Exist	1,010,994	1,003,364	-7,630	-0.8	8,827	8,649	-178	-2.0	0.87	0.86
Ag Hmstd Land	2,852,934	2,945,173	92,239	3.2	12,290	10,617	-1,673	-13.6	0.43	0.36
Ag Non-Hmstd	2,417,642	2,390,753	-26,889	-1.1	20,235	20,013	-222	-1.1	0.84	0.84
ResHmstd: NewCon	0	47,733	47,733	0.0	0	398	398	0.0	0.00	0.83
All other NewCon	0	87,256	87,256	0.0	0	831	831	0.0	0.00	0.95
Total	21,497,412	21,477,910	-19,502	-0.1	191,657	192,005	349	0.2	0.89	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	203,427	203,652	225	0.1	County	45.24	45.78	0.000	0.000
(-) TIF Tax Capacity	13	17	3	24.3	City/Town	13.85	14.14	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.50	18.40	11.002	10.614
(=) Taxable Tax Capacity	203,414	203,635	222	0.1	Special District	1.20	1.26	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	78.79	79.57	11.002	10.614

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	117,100	114,100	-2.6	841	814	-27	-3.2	0.72	0.71
Res Hmstd: Avg Val	175,500	171,000	-2.6	1,407	1,368	-39	-2.7	0.80	0.80
Res Hmstd: Hi Val	234,000	228,000	-2.6	1,974	1,923	-50	-2.6	0.84	0.84
Res Hmstd: Ex-Hi Val	351,000	342,000	-2.6	3,107	3,033	-74	-2.4	0.89	0.89
Apartment	300,000	304,000	1.3	3,285	3,346	62	1.9	1.09	1.10
Seas Rec: Lo Val	75,000	73,500	-2.0	657	651	-6	-0.9	0.88	0.89
Seas Rec: Hi Val	200,000	196,100	-2.0	1,917	1,900	-17	-0.9	0.96	0.97
Comm/Ind: Lo Val	150,000	152,200	1.5	3,114	3,181	67	2.2	2.08	2.09
Comm/Ind: Med Val	300,000	304,500	1.5	7,210	7,352	142	2.0	2.40	2.41
Comm/Ind: Hi Val	1,000,000	1,014,900	1.5	26,327	26,807	479	1.8	2.63	2.64

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,747,140	2,723,669	-23,471	-0.9	24,015	24,918	902	3.8	0.87	0.91
Res Non-Hm: exis	422,536	426,992	4,456	1.1	6,900	7,170	271	3.9	1.63	1.68
Apartments: exis	125,335	124,715	-620	-0.5	2,440	2,474	34	1.4	1.95	1.98
Low-inc Apts: ex	56,230	56,392	162	0.3	657	675	18	2.7	1.17	1.20
Seasnl Rec: exis	371,233	359,418	-11,815	-3.2	4,926	4,932	6	0.1	1.33	1.37
Com/Ind: Lo: exi	326,533	317,496	-9,037	-2.8	10,369	10,022	-347	-3.3	3.18	3.16
Com/Ind Hi: exis	514,171	518,278	4,107	0.8	21,197	21,258	61	0.3	4.12	4.10
Publ U: Elec Gen	296,394	293,108	-3,286	-1.1	6,386	6,630	245	3.8	2.15	2.26
Publ U: Other	242,396	248,239	5,842	2.4	9,089	9,486	398	4.4	3.75	3.82
Ag HGA: Exist	7,888	8,478	590	7.5	70	79	9	12.3	0.89	0.93
Ag Hmstd Land	9,061	9,252	191	2.1	37	25	-11	-31.2	0.40	0.27
Ag Non-Hmstd	172,014	174,096	2,082	1.2	2,423	2,548	125	5.1	1.41	1.46
ResHmstd: NewCon	0	13,090	13,090	0.0	0	118	118	0.0	0.00	0.90
All other NewCon	0	21,995	21,995	0.0	0	633	633	0.0	0.00	2.88
Total	5,290,931	5,295,218	4,287	0.1	88,509	90,969	2,461	2.8	1.67	1.72

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	58,892	59,054	162	0.3	County	50.81	52.67	0.000	0.000
(-) TIF Tax Capacity	1,214	1,108	-106	-8.7	City/Town	67.59	70.20	0.177	0.178
(-) FD Contrib Tax Cap	5,434	5,514	80	1.5	School District	15.43	15.23	8.765	10.099
(=) Taxable Tax Capacity	52,244	52,432	188	0.4	Special District	1.22	1.34	0.000	0.000
FD Distrib Tax Cap	6,501	6,610	109	1.7	Total	135.05	139.44	8.942	10.276

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	67,100	66,500	-600	-0.9	289	310	21	7.3	0.43	0.47
Res Hmstd: Avg Val	100,600	99,700	-900	-0.9	753	783	31	4.1	0.75	0.79
Res Hmstd: Hi Val	134,200	133,100	-1,100	-0.8	1,277	1,325	48	3.7	0.95	1
Res Hmstd: Ex-Hi Val	201,300	199,600	-1,700	-0.8	2,325	2,404	79	3.4	1.16	1.20
Apartment	300,000	298,500	-1,500	-0.5	5,333	5,509	177	3.3	1.78	1.85
Seas Rec: Lo Val	75,000	72,600	-2,400	-3.2	1,079	1,078	-1	-0.1	1.44	1.48
Seas Rec: Hi Val	200,000	193,600	-6,400	-3.2	3,042	3,034	-9	-0.3	1.52	1.57
Comm/Ind: Lo Val	150,000	151,200	1,200	0.8	4,349	4,510	161	3.7	2.9	2.98
Comm/Ind: Med Val	300,000	302,400	2,400	0.8	10,102	10,456	354	3.5	3.37	3.46
Comm/Ind: Hi Val	1,000,000	1,008,000	8,000	0.8	36,952	38,204	1,251	3.4	3.7	3.79

TACONITE TOWNS

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,233,355	5,045,956	-187,399	-3.6	36,002	36,418	417	1.2	0.69	0.72
Res Non-Hm: exis	539,830	538,267	-1,563	-0.3	5,285	5,474	189	3.6	0.98	1.02
Apartments: exis	8,631	8,752	121	1.4	102	110	8	8.0	1.18	1.25
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5,479,397	5,329,950	-149,447	-2.7	52,388	52,370	-18	0.0	0.96	0.98
Com/Ind: Lo: exi	92,376	90,609	-1,767	-1.9	2,263	2,200	-63	-2.8	2.45	2.43
Com/Ind Hi: exis	245,650	245,155	-495	-0.2	7,592	7,495	-97	-1.3	3.09	3.06
Publ U: Elec Gen	2,887	2,179	-707	-24.5	59	46	-13	-22.1	2.05	2.11
Publ U: Other	493,112	500,974	7,862	1.6	15,473	16,000	527	3.4	3.14	3.19
Ag HGA: Exist	179,149	177,424	-1,725	-1.0	784	867	84	10.7	0.44	0.49
Ag Hmstd Land	359,403	338,811	-20,592	-5.7	907	602	-305	-33.7	0.25	0.18
Ag Non-Hmstd	2,358,701	2,209,893	-148,808	-6.3	20,371	19,558	-813	-4.0	0.86	0.89
ResHmstd: NewCon	0	29,601	29,601	0.0	0	220	220	0.0	0.00	0.74
All other NewCon	0	51,224	51,224	0.0	0	524	524	0.0	0.00	1.02
Total	14,992,491	14,568,794	-423,697	-2.8	141,226	141,886	660	0.5	0.94	0.97

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	150,163	145,987	-4,176	-2.8	County	52.40	53.94	0.000	0.000
(-) TIF Tax Capacity	265	6	-259	-97.8	City/Town	13.59	14.19	0.000	0.000
(-) FD Contrib Tax Cap	2,526	2,636	109	4.3	School District	16.08	16.01	5.365	7.556
(=) Taxable Tax Capacity	147,372	143,346	-4,026	-2.7	Special District	2.49	2.65	0.000	0.000
FD Distrib Tax Cap	1,453	1,541	88	6.1	Total	84.55	86.80	5.365	7.556

Tax Burdens on
Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	127,700	123,100	-3.6	641	645	4	0.6	0.50	0.52	
Res Hmstd: Avg Val	191,500	184,600	-3.6	1,263	1,273	10	0.8	0.66	0.69	
Res Hmstd: Hi Val	255,200	246,100	-3.6	1,884	1,901	17	0.9	0.74	0.77	
Res Hmstd: Ex-Hi Val	382,900	369,200	-3.6	3,130	3,159	29	0.9	0.82	0.86	
Apartment	300,000	304,200	1.4	3,332	3,530	199	6.0	1.11	1.16	
Seas Rec: Lo Val	75,000	73,000	-2.7	700	700	-1	-0.1	0.93	0.96	
Seas Rec: Hi Val	200,000	194,500	-2.8	2,032	2,024	-8	-0.4	1.02	1.04	
Comm/Ind: Lo Val	150,000	149,700	-0.2	3,159	3,231	72	2.3	2.11	2.16	
Comm/Ind: Med Val	300,000	299,400	-0.2	7,344	7,499	156	2.1	2.45	2.50	
Comm/Ind: Hi Val	1,000,000	998,000	-0.2	26,873	27,427	554	2.1	2.69	2.75	

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,011,818	5,052,801	40,983	0.8	61,653	65,119	3,466	5.6	1.23	1.29
Res Non-Hm: exis	1,094,004	1,094,224	220	0.0	16,629	17,198	569	3.4	1.52	1.57
Apartments: exis	331,703	346,557	14,854	4.5	5,920	6,434	514	8.7	1.78	1.86
Low-inc Apts: ex	64,690	68,434	3,743	5.8	718	783	65	9.0	1.11	1.14
Seasnl Rec: exis	136,317	141,074	4,758	3.5	1,779	1,919	139	7.8	1.31	1.36
Com/Ind: Lo: exi	233,262	230,848	-2,414	-1.0	6,692	6,813	121	1.8	2.87	2.95
Com/Ind Hi: exis	999,770	1,007,535	7,764	0.8	37,960	39,240	1,280	3.4	3.80	3.89
Publ U: Elec Gen	13,460	17,901	4,440	33.0	383	518	136	35.5	2.84	2.90
Publ U: Other	176,146	184,931	8,785	5.0	6,493	7,122	629	9.7	3.69	3.85
Ag HGA: Exist	10,135	10,774	640	6.3	110	124	14	12.5	1.08	1.15
Ag Hmstd Land	11,515	11,822	306	2.7	48	39	-9	-18.2	0.41	0.33
Ag Non-Hmstd	142,221	135,565	-6,656	-4.7	1,634	1,620	-15	-0.9	1.15	1.19
ResHmstd: NewCon	0	20,264	20,264	0.0	0	254	254	0.0	0.00	1.26
All other NewCon	0	37,175	37,175	0.0	0	954	954	0.0	0.00	2.57
Total	8,225,041	8,359,904	134,862	1.6	140,019	148,135	8,116	5.8	1.70	1.77

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	90,042	91,826	1,785	2.0	County	64.67	64.82	0.000	0.000
(-) TIF Tax Capacity	2,042	2,084	43	2.1	City/Town	31.13	30.93	3.399	3.310
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.63	33.37	7.589	10.071
(=) Taxable Tax Capacity	88,000	89,742	1,742	2.0	Special District	4.50	4.62	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	129.92	133.74	10.987	13.381

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	112,900	113,800	900	0.8	1,239	1,313	74	6.0	1.1	1.15
Res Hmstd: Avg Val	169,300	170,700	1,400	0.8	2,100	2,219	119	5.7	1.24	1.3
Res Hmstd: Hi Val	225,700	227,500	1,800	0.8	2,960	3,123	162	5.5	1.31	1.37
Res Hmstd: Ex-Hi Val	338,600	341,400	2,800	0.8	4,683	4,936	252	5.4	1.38	1.45
Apartment	300,000	313,400	13,400	4.5	5,202	5,659	457	8.8	1.73	1.81
Comm/Ind: Lo Val	150,000	151,200	1,200	0.8	4,264	4,427	163	3.8	2.84	2.93
Comm/Ind: Med Val	300,000	302,300	2,300	0.8	9,894	10,244	350	3.5	3.3	3.39
Comm/Ind: Hi Val	1,000,000	1,007,800	7,800	0.8	36,170	37,404	1,234	3.4	3.62	3.71

EAST CENTRAL CITIES

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,175,646	3,125,769	-49,877	-1.6	46,055	47,081	1,026	2.2	1.45	1.51
Res Non-Hm: exis	564,507	561,195	-3,311	-0.6	10,478	10,707	229	2.2	1.86	1.91
Apartments: exis	201,651	200,258	-1,393	-0.7	4,384	4,482	97	2.2	2.17	2.24
Low-inc Apts: ex	73,644	73,781	137	0.2	998	1,026	28	2.8	1.35	1.39
Seasnl Rec: exis	105,553	102,814	-2,739	-2.6	1,830	1,843	13	0.7	1.73	1.79
Com/Ind: Lo: exi	333,103	327,521	-5,582	-1.7	11,205	11,277	72	0.6	3.36	3.44
Com/Ind Hi: exis	674,319	656,983	-17,336	-2.6	29,070	29,284	213	0.7	4.31	4.46
Publ U: Elec Gen	1,254	1,227	-27	-2.1	41	41	1	1.5	3.26	3.38
Publ U: Other	123,530	121,914	-1,616	-1.3	5,539	5,538	-1	0.0	4.48	4.54
Ag HGA: Exist	57,414	56,488	-926	-1.6	800	810	10	1.3	1.39	1.43
Ag Hmstd Land	86,390	85,310	-1,080	-1.2	591	486	-105	-17.7	0.68	0.57
Ag Non-Hmstd	75,687	74,748	-939	-1.2	1,200	1,197	-3	-0.3	1.59	1.60
ResHmstd: NewCon	0	12,763	12,763	0.0	0	195	195	0.0	0.00	1.53
All other NewCon	0	23,262	23,262	0.0	0	819	819	0.0	0.00	3.52
Total	5,472,697	5,424,033	-48,665	-0.9	112,191	114,786	2,595	2.3	2.05	2.12

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	58,077	57,653	-424	-0.7	County	74.35	76.32	0.080	0.084
(-) TIF Tax Capacity	1,684	1,576	-108	-6.4	City/Town	57.54	58.18	0.299	0.288
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.55	30.84	8.313	11.957
(=) Taxable Tax Capacity	56,392	56,077	-316	-0.6	Special District	4.52	4.49	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	166.96	169.84	8.692	12.329

Tax Burdens on
Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	87,900	86,500	-1,400	-1.6	1,054	1,075	21	2.0	1.2	1.24
Res Hmstd: Avg Val	131,800	129,700	-2,100	-1.6	1,891	1,928	37	2.0	1.44	1.49
Res Hmstd: Hi Val	175,700	172,900	-2,800	-1.6	2,728	2,781	53	1.9	1.55	1.61
Res Hmstd: Ex-Hi Val	263,500	259,400	-4,100	-1.6	4,403	4,489	87	2.0	1.67	1.73
Apartment	300,000	297,900	-2,100	-0.7	6,522	6,692	170	2.6	2.17	2.25
Comm/Ind: Lo Val	150,000	146,100	-3,900	-2.6	5,063	5,043	-20	-0.4	3.38	3.45
Comm/Ind: Med Val	300,000	292,300	-7,700	-2.6	11,770	11,668	-102	-0.9	3.92	3.99
Comm/Ind: Hi Val	1,000,000	974,300	-25,700	-2.6	43,069	42,775	-295	-0.7	4.31	4.39

EAST CENTRAL TOWNS

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	4,648,175	4,547,529	-100,646	-2.2	54,468	55,631	1,163	2.1	1.17	1.22
Res Non-Hm: exis	645,623	640,696	-4,927	-0.8	8,898	9,158	260	2.9	1.38	1.43
Apartments: exis	4,710	4,650	-60	-1.3	85	87	1	1.6	1.81	1.87
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,718,359	1,651,314	-67,045	-3.9	20,255	20,168	-87	-0.4	1.18	1.22
Com/Ind: Lo: exi	97,418	96,325	-1,093	-1.1	2,650	2,690	40	1.5	2.72	2.79
Com/Ind Hi: exis	81,295	85,062	3,767	4.6	2,857	3,055	199	7.0	3.51	3.59
Publ U: Elec Gen	9,248	10,875	1,627	17.6	266	318	52	19.5	2.88	2.92
Publ U: Other	274,972	279,805	4,833	1.8	9,805	10,309	503	5.1	3.57	3.68
Ag HGA: Exist	903,732	855,958	-47,774	-5.3	9,824	9,739	-85	-0.9	1.09	1.14
Ag Hmstd Land	1,426,236	1,381,334	-44,902	-3.1	7,107	5,734	-1,373	-19.3	0.50	0.42
Ag Non-Hmstd	1,320,197	1,270,564	-49,633	-3.8	15,031	14,972	-59	-0.4	1.14	1.18
ResHmstd: NewCon	0	24,130	24,130	0.0	0	297	297	0.0	0.00	1.23
All other NewCon	0	25,966	25,966	0.0	0	324	324	0.0	0.00	1.25
Total	11,129,966	10,874,209	-255,757	-2.3	131,246	132,482	1,236	0.9	1.18	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	100,123	97,912	-2,212	-2.2	County	70.90	73.81	0.205	0.207
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	21.49	22.21	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.83	27.19	8.447	10.521
(=) Taxable Tax Capacity	100,123	97,912	-2,212	-2.2	Special District	1.17	1.27	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	120.39	124.49	8.653	10.728

Tax Burdens on
Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	106,400	104,100	-2,300	-2.2	1,040	1,061	21	2.0	0.98	1.02
Res Hmstd: Avg Val	159,600	156,100	-3,500	-2.2	1,784	1,822	38	2.1	1.12	1.17
Res Hmstd: Hi Val	212,700	208,100	-4,600	-2.2	2,527	2,583	57	2.2	1.19	1.24
Res Hmstd: Ex-Hi Val	319,200	312,300	-6,900	-2.2	4,016	4,109	93	2.3	1.26	1.32
Apartment	300,000	296,200	-3,800	-1.3	4,774	4,927	153	3.2	1.59	1.66
Seas Rec: Lo Val	75,000	72,100	-2,900	-3.9	969	963	-7	-0.7	1.29	1.34
Seas Rec: Hi Val	200,000	192,200	-7,800	-3.9	2,749	2,724	-25	-0.9	1.37	1.42
Comm/Ind: Lo Val	150,000	157,000	7,000	4.7	4,014	4,388	374	9.3	2.68	2.79
Comm/Ind: Med Val	300,000	313,900	13,900	4.6	9,324	10,096	773	8.3	3.11	3.22
Comm/Ind: Hi Val	1,000,000	1,046,300	46,300	4.6	34,100	36,743	2,642	7.7	3.41	3.51

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	10,624,903	10,755,921	131,019	1.2	144,230	143,674	-557	-0.4	1.36	1.34
Res Non-Hm: exis	1,383,627	1,382,361	-1,266	-0.1	23,221	22,666	-556	-2.4	1.68	1.64
Apartments: exis	891,827	917,490	25,663	2.9	16,943	17,355	412	2.4	1.90	1.89
Low-inc Apts: ex	187,111	189,706	2,595	1.4	2,227	2,223	-4	-0.2	1.19	1.17
Seasnl Rec: exis	111,509	117,359	5,849	5.2	1,937	2,044	107	5.5	1.74	1.74
Com/Ind: Lo: exi	718,094	707,183	-10,911	-1.5	22,015	21,477	-539	-2.4	3.07	3.04
Com/Ind Hi: exis	3,084,846	3,015,834	-69,012	-2.2	121,846	118,008	-3,837	-3.1	3.95	3.91
Publ U: Elec Gen	827,275	740,812	-86,463	-10.5	20,220	18,682	-1,538	-7.6	2.44	2.52
Publ U: Other	546,021	539,714	-6,307	-1.2	20,528	20,435	-93	-0.5	3.76	3.79
Ag HGA: Exist	79,318	78,087	-1,231	-1.6	1,050	1,005	-45	-4.3	1.32	1.29
Ag Hmstd Land	163,231	173,761	10,530	6.5	1,008	964	-44	-4.3	0.62	0.55
Ag Non-Hmstd	188,280	189,586	1,305	0.7	2,585	2,567	-17	-0.7	1.37	1.35
ResHmstd: NewCon	0	78,121	78,121	0.0	0	1,040	1,040	0.0	0.00	1.33
All other NewCon	0	97,269	97,269	0.0	0	2,716	2,716	0.0	0.00	2.79
Total	18,806,044	18,983,204	177,161	0.9	377,811	374,856	-2,955	-0.8	2.01	1.97

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	220,700	221,381	681	0.3	County	52.78	52.05	0.000	0.000
(-) TIF Tax Capacity	6,629	6,600	-29	-0.4	City/Town	48.31	48.95	1.651	1.701
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	33.30	33.24	16.009	14.356
(=) Taxable Tax Capacity	214,072	214,782	710	0.3	Special District	2.29	2.17	0.142	0.143
FD Distrib Tax Cap	0	0	0	0.0	Total	136.69	136.41	17.803	16.200

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	99,300	100,500	1,200	1.2	1,147	1,149	2	0.2	1.16	1.14
Res Hmstd: Avg Val	148,900	150,700	1,800	1.2	1,975	1,977	2	0.1	1.33	1.31
Res Hmstd: Hi Val	198,400	200,800	2,400	1.2	2,800	2,803	3	0.1	1.41	1.4
Res Hmstd: Ex-Hi Val	297,700	301,400	3,700	1.2	4,457	4,462	5	0.1	1.5	1.48
Apartment	300,000	308,600	8,600	2.9	5,660	5,762	102	1.8	1.89	1.87
Comm/Ind: Lo Val	150,000	146,600	-3,400	-2.3	4,519	4,382	-137	-3.0	3.01	2.99
Comm/Ind: Med Val	300,000	293,300	-6,700	-2.2	10,454	10,117	-337	-3.2	3.48	3.45
Comm/Ind: Hi Val	1,000,000	977,600	-22,400	-2.2	38,155	37,019	-1,136	-3.0	3.82	3.79

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	6,617,022	6,499,497	-117,524	-1.8	74,603	72,266	-2,337	-3.1	1.13	1.11
Res Non-Hm: exis	634,935	607,368	-27,567	-4.3	8,239	7,745	-493	-6.0	1.30	1.28
Apartments: exis	4,788	4,742	-46	-1.0	71	69	-2	-2.8	1.48	1.45
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,165,214	1,142,112	-23,102	-2.0	13,316	12,958	-357	-2.7	1.14	1.13
Com/Ind: Lo: exi	156,716	152,114	-4,602	-2.9	3,962	3,810	-153	-3.9	2.53	2.50
Com/Ind Hi: exis	238,360	243,499	5,139	2.2	7,820	7,915	95	1.2	3.28	3.25
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	275,162	330,467	55,305	20.1	9,087	10,714	1,628	17.9	3.30	3.24
Ag HGA: Exist	1,063,759	1,023,583	-40,176	-3.8	11,393	10,679	-714	-6.3	1.07	1.04
Ag Hmstd Land	2,930,276	3,195,000	264,724	9.0	14,852	14,578	-273	-1.8	0.51	0.46
Ag Non-Hmstd	1,024,594	1,115,158	90,564	8.8	10,538	11,185	647	6.1	1.03	1.00
ResHmstd: NewCon	0	33,305	33,305	0.0	0	378	378	0.0	0.00	1.13
All other NewCon	0	43,025	43,025	0.0	0	660	660	0.0	0.00	1.53
Total	14,110,825	14,389,872	279,046	2.0	153,880	152,958	-922	-0.6	1.09	1.06

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	126,462	128,495	2,033	1.6	County	53.74	53.18	0.000	0.000
(-) TIF Tax Capacity	179	170	-9	-4.9	City/Town	19.55	19.94	0.044	0.045
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.04	30.82	15.199	13.450
(=) Taxable Tax Capacity	126,282	128,325	2,042	1.6	Special District	1.28	1.16	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	105.61	105.10	15.243	13.495

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	139,200	136,700	-1.8	1,421	1,359	-62	-4.4	1.02	0.99
Res Hmstd: Avg Val	208,700	205,000	-1.8	2,327	2,234	-94	-4.0	1.12	1.09
Res Hmstd: Hi Val	278,200	273,300	-1.8	3,233	3,108	-125	-3.9	1.16	1.14
Res Hmstd: Ex-Hi Val	417,400	410,000	-1.8	5,044	4,859	-185	-3.7	1.21	1.19
Apartment	300,000	297,100	-1.0	4,417	4,304	-113	-2.6	1.47	1.45
Seas Rec: Lo Val	75,000	73,500	-2.0	858	839	-20	-2.3	1.14	1.14
Seas Rec: Hi Val	200,000	196,000	-2.0	2,453	2,400	-54	-2.2	1.23	1.22
Comm/Ind: Lo Val	150,000	153,200	2.1	3,781	3,843	63	1.7	2.52	2.51
Comm/Ind: Med Val	300,000	306,500	2.2	8,745	8,868	123	1.4	2.92	2.89
Comm/Ind: Hi Val	1,000,000	1,021,600	2.2	31,914	32,309	395	1.2	3.19	3.16

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,071,246	5,000,408	-70,838	-1.4	67,013	61,426	-5,588	-8.3	1.32	1.23
Res Non-Hm: exis	702,144	720,699	18,556	2.6	12,098	11,564	-535	-4.4	1.72	1.60
Apartments: exis	316,665	319,744	3,079	1.0	6,171	5,795	-376	-6.1	1.95	1.81
Low-inc Apts: ex	93,382	92,151	-1,231	-1.3	1,144	1,046	-97	-8.5	1.22	1.14
Seasnl Rec: exis	46,738	45,789	-950	-2.0	885	835	-51	-5.7	1.89	1.82
Com/Ind: Lo: exi	625,811	609,297	-16,513	-2.6	19,729	18,207	-1,523	-7.7	3.15	2.99
Com/Ind Hi: exis	1,302,352	1,326,977	24,624	1.9	47,135	45,915	-1,220	-2.6	3.62	3.46
Publ U: Elec Gen	3,724	4,506	782	21.0	131	150	19	14.3	3.52	3.32
Publ U: Other	109,632	120,188	10,556	9.6	4,767	4,959	192	4.0	4.35	4.13
Ag HGA: Exist	20,080	20,166	86	0.4	280	258	-23	-8.1	1.39	1.28
Ag Hmstd Land	123,832	156,705	32,873	26.5	1,102	1,083	-18	-1.7	0.89	0.69
Ag Non-Hmstd	108,185	137,917	29,732	27.5	1,542	1,794	252	16.3	1.43	1.30
ResHmstd: NewCon	0	25,993	25,993	0.0	0	316	316	0.0	0.00	1.22
All other NewCon	0	80,498	80,498	0.0	0	2,392	2,392	0.0	0.00	2.97
Total	8,523,792	8,661,038	137,245	1.6	161,997	155,738	-6,259	-3.9	1.90	1.80

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	88,658	90,994	2,336	2.6	County	44.58	38.80	0.188	0.172
(-) TIF Tax Capacity	2,025	2,117	92	4.6	City/Town	77.01	76.65	0.358	0.352
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.85	13.59	23.342	21.212
(=) Taxable Tax Capacity	86,633	88,877	2,244	2.6	Special District	1.57	1.48	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	140.01	130.52	23.889	21.736

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	64,400	63,500	-1.4	695	635	-60	-8.6	1.08	1.00
Res Hmstd: Avg Val	96,500	95,200	-1.3	1,182	1,075	-107	-9.0	1.22	1.13
Res Hmstd: Hi Val	128,700	126,900	-1.4	1,750	1,595	-155	-8.9	1.36	1.26
Res Hmstd: Ex-Hi Val	193,100	190,400	-1.4	2,887	2,637	-250	-8.7	1.5	1.38
Apartment	300,000	302,900	1.0	5,967	5,600	-367	-6.1	1.99	1.85
Comm/Ind: Lo Val	150,000	152,800	1.9	4,685	4,542	-142	-3.0	3.12	2.97
Comm/Ind: Med Val	300,000	305,700	1.9	10,811	10,458	-353	-3.3	3.60	3.42
Comm/Ind: Hi Val	1,000,000	1,018,900	1.9	39,402	38,050	-1,352	-3.4	3.94	3.73

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,311,706	3,337,318	25,612	0.8	30,657	27,558	-3,099	-10.1	0.93	0.83
Res Non-Hm: exis	449,077	473,708	24,632	5.5	4,562	4,209	-352	-7.7	1.02	0.89
Apartments: exis	5,048	5,162	114	2.3	57	49	-8	-13.6	1.13	0.96
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	841,506	846,356	4,850	0.6	8,586	8,114	-472	-5.5	1.02	0.96
Com/Ind: Lo: exi	142,739	140,055	-2,683	-1.9	3,048	2,737	-311	-10.2	2.14	1.95
Com/Ind Hi: exis	283,188	295,081	11,893	4.2	7,303	6,931	-372	-5.1	2.58	2.35
Publ U: Elec Gen	8,612	9,778	1,166	13.5	112	114	2	1.7	1.30	1.16
Publ U: Other	564,166	618,388	54,222	9.6	14,475	14,410	-65	-0.4	2.57	2.33
Ag HGA: Exist	1,545,093	1,538,378	-6,715	-0.4	12,298	10,682	-1,616	-13.1	0.80	0.69
Ag Hmstd Land	21,588,257	28,295,048	6,706,792	31.1	83,524	88,027	4,503	5.4	0.39	0.31
Ag Non-Hmstd	11,750,257	16,750,483	5,000,226	42.6	70,950	79,772	8,822	12.4	0.60	0.48
ResHmstd: NewCon	0	30,434	30,434	0.0	0	234	234	0.0	0.00	0.77
All other NewCon	0	131,800	131,800	0.0	0	989	989	0.0	0.00	0.75
Total	40,489,646	52,471,989	11,982,343	29.6	235,572	243,827	8,255	3.5	0.58	0.46

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	335,716	443,300	107,583	32.0	County	41.06	33.13	0.135	0.123
(-) TIF Tax Capacity	68	68	0	0.0	City/Town	8.95	6.92	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.43	9.76	24.462	22.304
(=) Taxable Tax Capacity	335,648	443,231	107,583	32.1	Special District	1.01	0.83	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	63.45	50.64	24.597	22.427

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	111,500	112,400	900	0.8	809	684	-125	-15.5	0.73	0.61
Res Hmstd: Avg Val	167,200	168,500	1,300	0.8	1,331	1,119	-212	-15.9	0.8	0.66
Res Hmstd: Hi Val	222,900	224,600	1,700	0.8	1,854	1,555	-299	-16.1	0.83	0.69
Res Hmstd: Ex-Hi Val	334,500	337,100	2,600	0.8	2,900	2,428	-472	-16.3	0.87	0.72
Apartment	300,000	306,800	6,800	2.3	3,117	2,630	-487	-15.6	1.04	0.86
Comm/Ind: Lo Val	150,000	156,300	6,300	4.2	2,973	2,791	-182	-6.1	1.98	1.79
Comm/Ind: Med Val	300,000	312,600	12,600	4.2	6,813	6,352	-461	-6.8	2.27	2.03
Comm/Ind: Hi Val	1,000,000	1,042,000	42,000	4.2	24,735	22,969	-1,766	-7.1	2.47	2.20

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,478,523	5,421,342	-57,181	-1.0	69,984	66,728	-3,257	-4.7	1.28	1.23
Res Non-Hm: exis	848,229	862,713	14,483	1.7	13,498	13,214	-285	-2.1	1.59	1.53
Apartments: exis	460,806	465,210	4,404	1.0	7,804	7,707	-97	-1.2	1.69	1.66
Low-inc Apts: ex	81,671	84,912	3,242	4.0	903	901	-1	-0.2	1.11	1.06
Seasnl Rec: exis	61,105	69,929	8,824	14.4	868	970	101	11.7	1.42	1.39
Com/Ind: Lo: exi	486,528	478,020	-8,509	-1.7	14,674	14,054	-620	-4.2	3.02	2.94
Com/Ind Hi: exis	1,391,439	1,403,573	12,135	0.9	49,032	48,464	-568	-1.2	3.52	3.45
Publ U: Elec Gen	16,607	16,919	312	1.9	405	409	4	1.0	2.44	2.42
Publ U: Other	110,329	117,503	7,174	6.5	4,290	4,475	185	4.3	3.89	3.81
Ag HGA: Exist	11,303	10,925	-378	-3.3	160	148	-12	-7.3	1.42	1.36
Ag Hmstd Land	56,319	70,218	13,900	24.7	499	525	26	5.2	0.89	0.75
Ag Non-Hmstd	94,265	116,690	22,425	23.8	1,235	1,453	218	17.6	1.31	1.24
ResHmstd: NewCon	0	34,741	34,741	0.0	0	425	425	0.0	0.00	1.22
All other NewCon	0	78,889	78,889	0.0	0	1,812	1,812	0.0	0.00	2.30
Total	9,097,123	9,231,584	134,461	1.5	163,353	161,285	-2,068	-1.3	1.80	1.75

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	98,194	100,129	1,936	2.0	County	44.86	40.24	0.000	0.000
(-) TIF Tax Capacity	2,967	2,602	-365	-12.3	City/Town	64.33	63.91	0.339	0.322
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.66	20.30	20.447	18.521
(=) Taxable Tax Capacity	95,227	97,527	2,300	2.4	Special District	0.51	0.48	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	128.36	124.93	20.786	18.843

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	81,600	80,700	-1.1	833	786	-48	-5.7	1.02	0.97
Res Hmstd: Avg Val	122,300	121,000	-1.1	1,487	1,410	-77	-5.2	1.22	1.17
Res Hmstd: Hi Val	163,000	161,300	-1.0	2,141	2,035	-106	-5.0	1.31	1.26
Res Hmstd: Ex-Hi Val	244,600	242,000	-1.1	3,453	3,286	-167	-4.8	1.41	1.36
Apartment	300,000	302,900	1.0	5,437	5,301	-136	-2.5	1.81	1.75
Comm/Ind: Lo Val	150,000	151,300	0.9	4,376	4,313	-63	-1.4	2.92	2.85
Comm/Ind: Med Val	300,000	302,600	0.9	10,107	9,954	-153	-1.5	3.37	3.29
Comm/Ind: Hi Val	1,000,000	1,008,700	0.9	36,849	36,278	-572	-1.6	3.68	3.6

SOUTH CENTRAL TOWNS

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,659,824	2,632,382	-27,441	-1.0	24,052	21,938	-2,114	-8.8	0.90	0.83
Res Non-Hm: exis	376,023	387,095	11,071	2.9	3,758	3,519	-239	-6.3	1.00	0.91
Apartments: exis	5,632	5,384	-249	-4.4	68	59	-9	-13.0	1.21	1.10
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	266,597	266,974	377	0.1	2,262	2,168	-94	-4.2	0.85	0.81
Com/Ind: Lo: exi	81,215	81,764	548	0.7	1,716	1,631	-86	-5.0	2.11	1.99
Com/Ind Hi: exis	191,998	194,453	2,456	1.3	4,867	4,692	-175	-3.6	2.53	2.41
Publ U: Elec Gen	23,566	25,669	2,103	8.9	318	298	-20	-6.2	1.35	1.16
Publ U: Other	288,334	315,081	26,747	9.3	7,778	7,947	169	2.2	2.70	2.52
Ag HGA: Exist	1,059,902	1,030,548	-29,354	-2.8	8,963	7,839	-1,124	-12.5	0.85	0.76
Ag Hmstd Land	10,698,961	13,770,462	3,071,501	28.7	46,752	52,089	5,337	11.4	0.44	0.38
Ag Non-Hmstd	5,382,687	7,691,845	2,309,158	42.9	37,000	44,256	7,255	19.6	0.69	0.58
ResHmstd: NewCon	0	20,285	20,285	0.0	0	162	162	0.0	0.00	0.80
All other NewCon	0	54,637	54,637	0.0	0	344	344	0.0	0.00	0.63
Total	21,034,740	26,476,579	5,441,839	25.9	137,535	146,943	9,408	6.8	0.65	0.55

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	174,212	222,303	48,091	27.6	County	45.30	39.20	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	10.10	8.14	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.86	12.90	22.714	20.864
(=) Taxable Tax Capacity	174,212	222,303	48,091	27.6	Special District	0.44	0.38	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	70.71	60.62	22.714	20.864

Tax Burdens on
Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	126,400	125,100	-1.0	998	862	-136	-13.6	0.79	0.69	
Res Hmstd: Avg Val	189,600	187,600	-1.1	1,629	1,405	-223	-13.7	0.86	0.75	
Res Hmstd: Hi Val	252,700	250,100	-1.0	2,258	1,949	-310	-13.7	0.89	0.78	
Res Hmstd: Ex-Hi Val	379,200	375,300	-1.0	3,521	3,037	-483	-13.7	0.93	0.81	
Apartment	300,000	286,800	-4.4	3,333	2,772	-561	-16.8	1.11	0.97	
Comm/Ind: Lo Val	150,000	151,900	1.3	3,108	2,895	-213	-6.8	2.07	1.91	
Comm/Ind: Med Val	300,000	303,800	1.3	7,137	6,635	-502	-7.0	2.38	2.18	
Comm/Ind: Hi Val	1,000,000	1,012,800	1.3	25,944	24,092	-1,852	-7.1	2.59	2.38	

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	7,425,222	7,404,193	-21,029	-0.3	93,258	89,715	-3,543	-3.8	1.26	1.21
Res Non-Hm: exis	1,216,076	1,189,270	-26,806	-2.2	17,862	16,839	-1,022	-5.7	1.47	1.42
Apartments: exis	433,094	434,901	1,807	0.4	7,629	7,435	-194	-2.5	1.76	1.71
Low-inc Apts: ex	95,009	91,158	-3,851	-4.1	1,035	963	-72	-6.9	1.09	1.06
Seasnl Rec: exis	11,031	9,961	-1,070	-9.7	192	166	-26	-13.4	1.74	1.67
Com/Ind: Lo: exi	333,392	321,243	-12,149	-3.6	9,539	8,966	-574	-6.0	2.86	2.79
Com/Ind Hi: exis	1,894,418	1,994,532	100,114	5.3	71,264	73,488	2,224	3.1	3.76	3.68
Publ U: Elec Gen	3,274	3,361	87	2.7	70	67	-2	-3.1	2.12	2.00
Publ U: Other	80,338	83,163	2,825	3.5	2,903	2,924	22	0.7	3.61	3.52
Ag HGA: Exist	344,490	341,009	-3,481	-1.0	3,726	3,401	-325	-8.7	1.08	1.00
Ag Hmstd Land	912,872	1,174,067	261,194	28.6	5,029	5,879	850	16.9	0.55	0.50
Ag Non-Hmstd	412,903	529,004	116,101	28.1	4,371	5,198	827	18.9	1.06	0.98
ResHmstd: NewCon	0	79,596	79,596	0.0	0	985	985	0.0	0.00	1.24
All other NewCon	0	80,339	80,339	0.0	0	1,750	1,750	0.0	0.00	2.18
Total	13,162,119	13,735,796	573,677	4.4	216,877	217,778	900	0.4	1.65	1.59

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	142,528	148,525	5,997	4.2	County	58.50	56.66	0.000	0.000
(-) TIF Tax Capacity	2,503	2,203	-300	-12.0	City/Town	43.62	41.83	0.125	0.241
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.49	23.24	12.558	10.784
(=) Taxable Tax Capacity	140,025	146,321	6,296	4.5	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	125.60	121.73	12.682	11.026

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	125,600	125,200	-0.3	1,411	1,346	-65	-4.6	1.12	1.08
Res Hmstd: Avg Val	188,200	187,700	-0.3	2,348	2,244	-103	-4.4	1.25	1.2
Res Hmstd: Hi Val	250,900	250,200	-0.3	3,285	3,142	-143	-4.4	1.31	1.26
Res Hmstd: Ex-Hi Val	376,500	375,400	-0.3	5,164	4,942	-223	-4.3	1.37	1.32
Apartment	300,000	301,300	0.4	5,091	4,917	-174	-3.4	1.7	1.63
Comm/Ind: Lo Val	150,000	157,900	5.3	4,192	4,359	167	4.0	2.79	2.76
Comm/Ind: Med Val	300,000	315,900	5.3	9,719	10,025	306	3.2	3.24	3.17
Comm/Ind: Hi Val	1,000,000	1,052,800	5.3	35,508	36,450	942	2.7	3.55	3.46

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	9,069,096	8,925,885	-143,211	-1.6	118,137	113,603	-4,534	-3.8	1.30	1.27
Res Non-Hm: exis	1,311,184	1,317,576	6,391	0.5	21,386	20,957	-429	-2.0	1.63	1.59
Apartments: exis	515,214	523,946	8,732	1.7	9,382	9,366	-15	-0.2	1.82	1.79
Low-inc Apts: ex	135,440	134,399	-1,041	-0.8	1,587	1,542	-45	-2.8	1.17	1.15
Seasnl Rec: exis	102,097	101,406	-691	-0.7	1,671	1,652	-19	-1.1	1.64	1.63
Com/Ind: Lo: exi	774,049	764,365	-9,684	-1.3	23,259	22,449	-810	-3.5	3.00	2.94
Com/Ind Hi: exis	1,715,246	1,729,277	14,031	0.8	63,538	62,376	-1,162	-1.8	3.70	3.61
Publ U: Elec Gen	411,701	399,895	-11,807	-2.9	10,892	10,765	-127	-1.2	2.65	2.69
Publ U: Other	304,865	310,857	5,992	2.0	11,713	11,839	127	1.1	3.84	3.81
Ag HGA: Exist	34,543	33,921	-622	-1.8	425	401	-24	-5.7	1.23	1.18
Ag Hmstd Land	129,783	161,592	31,809	24.5	875	1,005	130	14.9	0.67	0.62
Ag Non-Hmstd	118,053	132,803	14,750	12.5	1,479	1,591	111	7.5	1.25	1.20
ResHmstd: NewCon	0	35,353	35,353	0.0	0	458	458	0.0	0.00	1.30
All other NewCon	0	56,574	56,574	0.0	0	1,488	1,488	0.0	0.00	2.63
Total	14,621,272	14,627,848	6,576	0.0	264,343	259,494	-4,849	-1.8	1.81	1.77

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	157,624	157,829	205	0.1	County	47.00	43.82	0.000	0.000
(-) TIF Tax Capacity	4,471	3,795	-676	-15.1	City/Town	60.18	60.77	0.193	0.170
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.31	21.23	21.096	21.655
(=) Taxable Tax Capacity	153,152	154,033	881	0.6	Special District	2.01	2.02	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	131.50	127.85	21.288	21.825

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	87,300	85,900	-1.6	947	908	-39	-4.1	1.09	1.06
Res Hmstd: Avg Val	130,900	128,800	-1.6	1,665	1,600	-65	-3.9	1.27	1.24
Res Hmstd: Hi Val	174,500	171,700	-1.6	2,383	2,291	-92	-3.8	1.37	1.33
Res Hmstd: Ex-Hi Val	261,800	257,700	-1.6	3,820	3,678	-143	-3.7	1.46	1.43
Apartment	300,000	305,100	1.7	5,570	5,542	-28	-0.5	1.86	1.82
Comm/Ind: Lo Val	150,000	151,200	0.8	4,454	4,421	-33	-0.7	2.97	2.92
Comm/Ind: Med Val	300,000	302,500	0.8	10,286	10,195	-91	-0.9	3.43	3.37
Comm/Ind: Hi Val	1,000,000	1,008,200	0.8	37,503	37,127	-376	-1.0	3.75	3.68

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	4,361,873	4,320,022	-41,851	-1.0	42,780	40,296	-2,484	-5.8	0.98	0.93
Res Non-Hm: exis	667,860	665,396	-2,465	-0.4	7,181	6,757	-423	-5.9	1.08	1.02
Apartments: exis	4,726	3,889	-837	-17.7	61	45	-15	-25.5	1.28	1.16
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	230,471	230,312	-159	-0.1	2,243	2,189	-54	-2.4	0.97	0.95
Com/Ind: Lo: exi	111,598	111,928	331	0.3	2,542	2,419	-123	-4.8	2.28	2.16
Com/Ind Hi: exis	131,691	140,043	8,352	6.3	3,843	3,899	55	1.4	2.92	2.78
Publ U: Elec Gen	29	30	1	4.9	1	1	0	-13.4	2.38	1.97
Publ U: Other	361,760	376,588	14,829	4.1	10,670	10,376	-295	-2.8	2.95	2.76
Ag HGA: Exist	1,689,936	1,666,577	-23,359	-1.4	15,514	14,240	-1,274	-8.2	0.92	0.85
Ag Hmstd Land	10,211,730	12,809,004	2,597,274	25.4	49,259	55,085	5,826	11.8	0.48	0.43
Ag Non-Hmstd	4,300,835	5,740,888	1,440,054	33.5	35,261	41,268	6,007	17.0	0.82	0.72
ResHmstd: NewCon	0	26,724	26,724	0.0	0	241	241	0.0	0.00	0.90
All other NewCon	0	50,639	50,639	0.0	0	376	376	0.0	0.00	0.74
Total	22,072,509	26,142,041	4,069,532	18.4	169,355	177,191	7,836	4.6	0.77	0.68

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	179,979	213,571	33,592	18.7	County	48.61	44.32	0.000	0.000
(-) TIF Tax Capacity	7	10	3	49.8	City/Town	13.81	11.86	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.05	18.76	20.294	20.271
(=) Taxable Tax Capacity	179,972	213,561	33,589	18.7	Special District	0.56	0.55	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	84.02	75.48	20.294	20.271

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	130,600	129,300	-1.0	1,148	1,045	-103	-9.0	0.88	0.81
Res Hmstd: Avg Val	195,800	193,900	-1.0	1,878	1,707	-170	-9.1	0.96	0.88
Res Hmstd: Hi Val	261,000	258,500	-1.0	2,607	2,370	-237	-9.1	1	0.92
Res Hmstd: Ex-Hi Val	391,700	387,900	-1.0	4,069	3,697	-373	-9.2	1.04	0.95
Apartment	300,000	246,900	-17.7	3,760	2,830	-930	-24.7	1.25	1.15
Comm/Ind: Lo Val	150,000	159,500	6.3	3,371	3,435	64	1.9	2.25	2.15
Comm/Ind: Med Val	300,000	319,000	6.3	7,764	7,827	63	0.8	2.59	2.45
Comm/Ind: Hi Val	1,000,000	1,063,400	6.3	28,265	28,324	59	0.2	2.83	2.66

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	16,795,486	16,399,755	-395,731	-2.4	227,295	213,890	-13,405	-5.9	1.35	1.30
Res Non-Hm: exis	1,973,304	2,023,867	50,563	2.6	31,432	31,133	-299	-1.0	1.59	1.54
Apartments: exis	725,170	725,349	179	0.0	14,115	13,560	-555	-3.9	1.95	1.87
Low-inc Apts: ex	142,794	133,574	-9,221	-6.5	1,703	1,531	-172	-10.1	1.19	1.15
Seasnl Rec: exis	65,030	59,017	-6,013	-9.2	1,128	1,033	-95	-8.4	1.73	1.75
Com/Ind: Lo: exi	477,371	470,493	-6,878	-1.4	14,906	14,672	-234	-1.6	3.12	3.12
Com/Ind Hi: exis	3,123,049	2,999,673	-123,375	-4.0	127,792	122,699	-5,092	-4.0	4.09	4.09
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	10,927	-254	-2.3	4.03	4.05
Ag HGA: Exist	93,252	92,239	-1,012	-1.1	1,160	1,143	-17	-1.4	1.24	1.24
Ag Hmstd Land	111,243	108,856	-2,387	-2.1	566	464	-102	-18.1	0.51	0.43
Ag Non-Hmstd	109,010	124,065	15,055	13.8	1,342	1,539	197	14.7	1.23	1.24
ResHmstd: NewCon	0	143,611	143,611	0.0	0	1,865	1,865	0.0	0.00	1.30
All other NewCon	0	79,434	79,434	0.0	0	1,806	1,806	0.0	0.00	2.27
Total	23,893,113	23,629,849	-263,264	-1.1	432,620	416,263	-16,357	-3.8	1.81	1.76

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	257,260	253,455	-3,805	-1.5	County	44.54	43.42	0.000	0.000
(-) TIF Tax Capacity	8,228	6,400	-1,828	-22.2	City/Town	45.04	45.24	0.409	0.408
(-) FD Contrib Tax Cap	30,064	27,078	-2,986	-9.9	School District	32.30	33.26	22.999	17.943
(=) Taxable Tax Capacity	218,968	219,977	1,010	0.5	Special District	6.54	6.81	0.000	0.000
FD Distrib Tax Cap	50,429	51,318	889	1.8	Total	128.40	128.72	23.407	18.351

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	118,200	115,400	-2.4	1,453	1,352	-101	-7.0	1.23	1.17	
Res Hmstd: Avg Val	177,300	173,100	-2.4	2,418	2,267	-151	-6.3	1.36	1.31	
Res Hmstd: Hi Val	236,300	230,700	-2.4	3,382	3,181	-201	-6.0	1.43	1.38	
Res Hmstd: Ex-Hi Val	354,600	346,200	-2.4	5,315	5,013	-301	-5.7	1.5	1.45	
Apartment	300,000	300,100	0.0	5,517	5,379	-138	-2.5	1.84	1.79	
Comm/Ind: Lo Val	150,000	144,100	-3.9	4,416	4,172	-244	-5.5	2.94	2.9	
Comm/Ind: Med Val	300,000	288,100	-4.0	10,187	9,589	-598	-5.9	3.4	3.33	
Comm/Ind: Hi Val	1,000,000	960,500	-4.0	37,119	35,134	-1,985	-5.3	3.71	3.66	

WASHINGTON COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	16,678,271	17,005,228	326,958	2.0	204,792	209,426	4,635	2.3	1.23	1.23
Res Non-Hm: exis	2,024,565	2,182,613	158,049	7.8	27,100	29,211	2,112	7.8	1.34	1.34
Apartments: exis	584,751	612,628	27,878	4.8	9,830	10,204	374	3.8	1.68	1.67
Low-inc Apts: ex	134,710	135,109	399	0.3	1,371	1,376	5	0.4	1.02	1.02
Seasnl Rec: exis	146,540	140,844	-5,696	-3.9	1,831	1,778	-53	-2.9	1.25	1.26
Com/Ind: Lo: exi	299,582	297,615	-1,967	-0.7	8,722	8,806	84	1.0	2.91	2.96
Com/Ind Hi: exis	2,596,119	2,560,746	-35,373	-1.4	99,699	99,617	-82	-0.1	3.84	3.89
Publ U: Elec Gen	174,836	170,180	-4,657	-2.7	4,779	4,973	194	4.1	2.73	2.92
Publ U: Other	271,245	277,626	6,381	2.4	10,370	10,783	414	4.0	3.82	3.88
Ag HGA: Exist	133,724	132,471	-1,253	-0.9	1,421	1,402	-19	-1.3	1.06	1.06
Ag Hmstd Land	218,165	248,993	30,828	14.1	878	905	27	3.0	0.40	0.36
Ag Non-Hmstd	381,501	385,768	4,267	1.1	3,803	3,786	-17	-0.4	1.00	0.98
ResHmstd: NewCon	0	153,802	153,802	0.0	0	1,923	1,923	0.0	0.00	1.25
All other NewCon	0	82,942	82,942	0.0	0	1,581	1,581	0.0	0.00	1.91
Total	23,644,008	24,386,566	742,557	3.1	374,595	385,773	11,178	3.0	1.58	1.58

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	258,629	266,330	7,701	3.0	County	33.84	32.43	0.191	0.448
(-) TIF Tax Capacity	5,345	3,853	-1,492	-27.9	City/Town	38.60	37.99	0.731	0.715
(-) FD Contrib Tax Cap	24,707	23,649	-1,058	-4.3	School District	31.12	31.84	19.155	20.577
(=) Taxable Tax Capacity	228,577	238,829	10,251	4.5	Special District	6.68	6.38	0.000	0.000
FD Distrib Tax Cap	27,586	27,195	-391	-1.4	Total	110.24	108.64	20.078	21.741

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	155,700	158,800	2.0	1,773	1,821	48	2.7	1.14	1.15
Res Hmstd: Avg Val	233,500	238,100	2.0	2,864	2,933	69	2.4	1.23	1.23
Res Hmstd: Hi Val	311,200	317,300	2.0	3,954	4,043	89	2.2	1.27	1.27
Res Hmstd: Ex-Hi Val	466,900	476,100	2.0	6,085	6,207	123	2.0	1.30	1.30
Apartment	300,000	314,300	4.8	4,736	4,952	215	4.5	1.58	1.58
Comm/Ind: Lo Val	150,000	148,000	-1.3	3,957	3,889	-68	-1.7	2.64	2.63
Comm/Ind: Med Val	300,000	295,900	-1.4	9,134	8,948	-186	-2.0	3.04	3.02
Comm/Ind: Hi Val	1,000,000	986,400	-1.4	33,290	32,641	-649	-1.9	3.33	3.31

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	23,514,034	23,865,739	351,706	1.5	301,213	302,935	1,722	0.6	1.28	1.27
Res Non-Hm: exis	2,441,650	2,567,078	125,427	5.1	35,440	36,565	1,125	3.2	1.45	1.42
Apartments: exis	1,665,920	1,700,779	34,858	2.1	27,989	28,161	173	0.6	1.68	1.66
Low-inc Apts: ex	130,541	129,841	-700	-0.5	1,419	1,380	-38	-2.7	1.09	1.06
Seasnl Rec: exis	42,784	41,679	-1,105	-2.6	716	691	-26	-3.6	1.67	1.66
Com/Ind: Lo: exi	520,927	517,067	-3,861	-0.7	15,508	15,516	8	0.1	2.98	3.00
Com/Ind Hi: exis	5,348,941	5,296,808	-52,133	-1.0	205,916	206,009	93	0.0	3.85	3.89
Publ U: Elec Gen	95,529	95,755	225	0.2	2,705	2,731	26	1.0	2.83	2.85
Publ U: Other	568,719	590,693	21,974	3.9	21,957	22,977	1,020	4.6	3.86	3.89
Ag HGA: Exist	175,943	176,505	563	0.3	1,898	1,825	-73	-3.8	1.08	1.03
Ag Hmstd Land	763,933	949,496	185,564	24.3	4,114	4,863	749	18.2	0.54	0.51
Ag Non-Hmstd	354,033	426,204	72,172	20.4	3,619	4,183	564	15.6	1.02	0.98
ResHmstd: NewCon	0	158,270	158,270	0.0	0	2,031	2,031	0.0	0.00	1.28
All other NewCon	0	140,972	140,972	0.0	0	3,353	3,353	0.0	0.00	2.38
Total	35,622,955	36,656,885	1,033,931	2.9	622,492	633,221	10,728	1.7	1.75	1.73

Tax Base**Tax Rates**

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	400,333	411,274	10,941	2.7	County	33.28	31.69	0.000	0.000
(-) TIF Tax Capacity	11,117	9,385	-1,732	-15.6	City/Town	45.26	44.49	0.781	0.750
(-) FD Contrib Tax Cap	49,201	48,429	-772	-1.6	School District	29.75	29.91	22.576	23.006
(=) Taxable Tax Capacity	340,014	353,460	13,446	4.0	Special District	5.70	5.34	0.000	0.000
FD Distrib Tax Cap	51,193	49,286	-1,907	-3.7	Total	113.99	111.43	23.357	23.756

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	138,500	140,600	1.5	1,620	1,627	7	0.4	1.17	1.16	
Res Hmstd: Avg Val	207,600	210,700	1.5	2,640	2,645	5	0.2	1.27	1.26	
Res Hmstd: Hi Val	276,700	280,800	1.5	3,660	3,663	3	0.1	1.32	1.30	
Res Hmstd: Ex-Hi Val	415,200	421,400	1.5	5,703	5,697	-6	-0.1	1.37	1.35	
Apartment	300,000	306,300	2.1	4,975	4,994	18	0.4	1.66	1.63	
Comm/Ind: Lo Val	150,000	148,500	-1.0	4,091	3,994	-97	-2.4	2.73	2.69	
Comm/Ind: Med Val	300,000	297,100	-1.0	9,429	9,194	-235	-2.5	3.14	3.09	
Comm/Ind: Hi Val	1,000,000	990,300	-1.0	34,340	33,505	-834	-2.4	3.43	3.38	

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	15,352,301	15,594,631	242,330	1.6	210,133	208,240	-1,892	-0.9	1.37	1.34
Res Non-Hm: exis	2,107,986	2,197,590	89,604	4.3	31,931	32,163	233	0.7	1.51	1.46
Apartments: exis	391,421	402,373	10,952	2.8	7,130	7,083	-47	-0.7	1.82	1.76
Low-inc Apts: ex	95,687	94,013	-1,673	-1.7	1,101	1,043	-58	-5.2	1.15	1.11
Seasnl Rec: exis	73,426	76,573	3,147	4.3	1,064	1,100	37	3.4	1.45	1.44
Com/Ind: Lo: exi	375,966	368,700	-7,266	-1.9	11,515	11,283	-231	-2.0	3.06	3.06
Com/Ind Hi: exis	2,285,621	2,317,125	31,505	1.4	91,518	92,695	1,177	1.3	4.00	4.00
Publ U: Elec Gen	19,505	19,564	59	0.3	546	545	-1	-0.1	2.80	2.79
Publ U: Other	234,344	248,209	13,866	5.9	9,052	9,585	534	5.9	3.86	3.86
Ag HGA: Exist	340,769	334,652	-6,117	-1.8	3,625	3,444	-181	-5.0	1.06	1.03
Ag Hmstd Land	1,085,898	1,251,211	165,313	15.2	5,456	5,857	401	7.4	0.50	0.47
Ag Non-Hmstd	482,563	550,157	67,595	14.0	5,204	5,733	529	10.2	1.08	1.04
ResHmstd: NewCon	0	215,173	215,173	0.0	0	2,951	2,951	0.0	0.00	1.37
All other NewCon	0	145,091	145,091	0.0	0	3,601	3,601	0.0	0.00	2.48
Total	22,845,486	23,815,064	969,578	4.2	378,272	385,324	7,053	1.9	1.66	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	243,830	254,229	10,399	4.3	County	42.88	41.94	0.000	0.000
(-) TIF Tax Capacity	6,168	6,252	84	1.4	City/Town	36.38	35.71	1.000	0.978
(-) FD Contrib Tax Cap	21,222	21,471	249	1.2	School District	36.91	36.16	20.176	18.272
(=) Taxable Tax Capacity	216,439	226,506	10,067	4.7	Special District	5.88	5.81	0.000	0.000
FD Distrib Tax Cap	24,384	23,941	-443	-1.8	Total	122.05	119.62	21.176	19.250

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	164,500	167,100	2,600	1.6	2,082	2,055	-27	-1.3	1.27	1.23
Res Hmstd: Avg Val	246,600	250,500	3,900	1.6	3,348	3,303	-45	-1.4	1.36	1.32
Res Hmstd: Hi Val	328,700	333,900	5,200	1.6	4,614	4,551	-63	-1.4	1.40	1.36
Res Hmstd: Ex-Hi Val	493,100	500,900	7,800	1.6	7,062	6,959	-104	-1.5	1.43	1.39
Apartment	300,000	308,400	8,400	2.8	5,212	5,205	-7	-0.1	1.74	1.69
Comm/Ind: Lo Val	150,000	152,100	2,100	1.4	4,240	4,228	-12	-0.3	2.83	2.78
Comm/Ind: Med Val	300,000	304,100	4,100	1.4	9,787	9,739	-47	-0.5	3.26	3.20
Comm/Ind: Hi Val	1,000,000	1,013,800	13,800	1.4	35,673	35,473	-199	-0.6	3.57	3.5

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	14,841,732	14,596,560	-245,172	-1.7	227,386	227,990	604	0.3	1.53	1.56
Res Non-Hm: exis	1,493,609	1,582,480	88,871	6.0	26,463	28,506	2,043	7.7	1.77	1.80
Apartments: exis	958,599	934,277	-24,322	-2.5	20,751	20,751	1	0.0	2.16	2.22
Low-inc Apts: ex	123,608	120,925	-2,683	-2.2	1,637	1,633	-4	-0.3	1.32	1.35
Seasnl Rec: exis	13,613	13,153	-460	-3.4	311	305	-6	-1.8	2.29	2.32
Com/Ind: Lo: exi	340,751	338,110	-2,641	-0.8	11,213	11,412	199	1.8	3.29	3.38
Com/Ind Hi: exis	3,813,412	3,745,243	-68,169	-1.8	163,062	164,563	1,501	0.9	4.28	4.39
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	254,875	259,666	4,791	1.9	10,804	11,297	493	4.6	4.24	4.35
Ag HGA: Exist	57,114	52,314	-4,800	-8.4	856	788	-68	-8.0	1.50	1.51
Ag Hmstd Land	120,553	138,692	18,139	15.0	776	900	124	15.9	0.64	0.65
Ag Non-Hmstd	216,567	190,989	-25,578	-11.8	3,099	2,812	-287	-9.3	1.43	1.47
ResHmstd: NewCon	0	113,511	113,511	0.0	0	1,774	1,774	0.0	0.00	1.56
All other NewCon	0	98,668	98,668	0.0	0	3,652	3,652	0.0	0.00	3.70
Total	22,234,431	22,184,586	-49,845	-0.2	466,358	476,383	10,025	2.1	2.10	2.15

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	250,871	250,296	-575	-0.2	County	49.25	49.88	0.000	0.000
(-) TIF Tax Capacity	6,461	6,316	-145	-2.3	City/Town	51.56	51.88	1.045	0.732
(-) FD Contrib Tax Cap	32,731	31,492	-1,239	-3.8	School District	31.49	32.82	25.588	26.836
(=) Taxable Tax Capacity	211,678	212,488	810	0.4	Special District	10.70	11.20	0.000	0.000
FD Distrib Tax Cap	43,649	42,884	-765	-1.8	Total	143.00	145.79	26.633	27.568

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	124,600	122,500	-1.7	1,741	1,741	0	0.0	1.4	1.42
Res Hmstd: Avg Val	186,900	183,800	-1.7	2,878	2,884	6	0.2	1.54	1.57
Res Hmstd: Hi Val	249,100	245,000	-1.6	4,014	4,026	12	0.3	1.61	1.64
Res Hmstd: Ex-Hi Val	373,700	367,500	-1.7	6,287	6,310	23	0.4	1.68	1.72
Apartment	300,000	292,400	-2.5	6,161	6,135	-27	-0.4	2.05	2.1
Comm/Ind: Lo Val	150,000	147,300	-1.8	4,793	4,777	-15	-0.3	3.2	3.24
Comm/Ind: Med Val	300,000	294,600	-1.8	11,050	10,985	-65	-0.6	3.68	3.73
Comm/Ind: Hi Val	1,000,000	982,100	-1.8	40,251	40,083	-168	-0.4	4.03	4.08

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	18,448,047	18,017,974	-430,073	-2.3	267,322	270,478	3,156	1.2	1.45	1.50
Res Non-Hm: exis	2,133,024	2,179,235	46,211	2.2	33,559	35,650	2,091	6.2	1.57	1.64
Apartments: exis	2,079,858	2,150,337	70,479	3.4	39,284	42,423	3,138	8.0	1.89	1.97
Low-inc Apts: ex	164,467	165,757	1,290	0.8	1,920	2,022	102	5.3	1.17	1.22
Seasnl Rec: exis	4,685	4,526	-159	-3.4	86	90	4	4.7	1.83	1.99
Com/Ind: Lo: exi	389,580	393,425	3,845	1.0	12,143	12,744	601	4.9	3.12	3.24
Com/Ind Hi: exis	7,546,103	7,529,058	-17,045	-0.2	306,320	317,403	11,084	3.6	4.06	4.22
Publ U: Elec Gen	0	222	222	0.0	0	8	8	0.0	0.00	3.40
Publ U: Other	197,573	197,830	257	0.1	8,052	8,379	327	4.1	4.08	4.24
Ag HGA: Exist	155	151	-4	-2.6	2	2	0	1.0	1.33	1.38
Ag Hmstd Land	60	130	70	115.6	0	0	0	65.4	0.37	0.28
Ag Non-Hmstd	247	312	66	26.5	3	4	1	32.9	1.34	1.40
ResHmstd: NewCon	0	101,070	101,070	0.0	0	1,490	1,490	0.0	0.00	1.47
All other NewCon	0	187,351	187,351	0.0	0	5,468	5,468	0.0	0.00	2.92
Total	30,963,799	30,927,377	-36,421	-0.1	668,691	696,161	27,470	4.1	2.16	2.25

Tax Base**Tax Rates**

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	386,108	386,858	750	0.2	County	49.25	49.87	0.000	0.000
(-) TIF Tax Capacity	27,643	36,127	8,485	30.7	City/Town	43.06	45.05	0.199	0.204
(-) FD Contrib Tax Cap	55,896	53,256	-2,640	-4.7	School District	27.42	28.91	19.751	20.981
(=) Taxable Tax Capacity	302,569	297,475	-5,095	-1.7	Special District	12.31	12.97	0.000	0.000
FD Distrib Tax Cap	25,719	24,432	-1,287	-5.0	Total	132.05	136.80	19.951	21.184

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	167,300	163,400	-2.3	2,250	2,273	23	1.0	1.34	1.39	
Res Hmstd: Avg Val	250,800	245,000	-2.3	3,619	3,663	44	1.2	1.44	1.5	
Res Hmstd: Hi Val	334,300	326,500	-2.3	4,987	5,051	64	1.3	1.49	1.55	
Res Hmstd: Ex-Hi Val	501,600	489,900	-2.3	7,630	7,740	110	1.4	1.52	1.58	
Apartment	300,000	310,200	3.4	5,551	5,962	411	7.4	1.85	1.92	
Comm/Ind: Lo Val	150,000	149,700	-0.2	4,446	4,558	112	2.5	2.96	3.04	
Comm/Ind: Med Val	300,000	299,300	-0.2	10,275	10,523	247	2.4	3.43	3.52	
Comm/Ind: Hi Val	1,000,000	997,700	-0.2	37,476	38,382	906	2.4	3.75	3.85	

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	24,726,782	24,382,664	-344,118	-1.4	341,415	344,483	3,068	0.9	1.38	1.41
Res Non-Hm: exis	3,895,531	4,010,266	114,736	2.9	56,921	59,943	3,022	5.3	1.46	1.49
Apartments: exis	1,652,190	1,738,997	86,807	5.3	28,670	30,848	2,178	7.6	1.74	1.77
Low-inc Apts: ex	115,160	127,016	11,856	10.3	1,234	1,384	150	12.2	1.07	1.09
Seasnl Rec: exis	137,034	122,616	-14,418	-10.5	2,046	1,860	-186	-9.1	1.49	1.52
Com/Ind: Lo: exi	362,623	359,884	-2,738	-0.8	10,825	11,021	196	1.8	2.99	3.06
Com/Ind Hi: exis	5,985,342	5,951,252	-34,090	-0.6	234,319	239,043	4,723	2.0	3.91	4.02
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	249,380	259,059	9,680	3.9	9,706	10,338	632	6.5	3.89	3.99
Ag HGA: Exist	57,091	53,360	-3,731	-6.5	746	707	-39	-5.2	1.31	1.32
Ag Hmstd Land	77,804	88,504	10,701	13.8	393	418	25	6.4	0.50	0.47
Ag Non-Hmstd	200,432	198,141	-2,291	-1.1	2,237	2,255	19	0.8	1.12	1.14
ResHmstd: NewCon	0	198,483	198,483	0.0	0	2,786	2,786	0.0	0.00	1.40
All other NewCon	0	206,260	206,260	0.0	0	5,761	5,761	0.0	0.00	2.79
Total	37,459,367	37,696,503	237,135	0.6	688,512	710,847	22,335	3.2	1.84	1.89

Tax Base**Tax Rates**

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	445,898	449,124	3,225	0.7	County	49.25	49.87	0.000	0.000
(-) TIF Tax Capacity	7,221	7,504	284	3.9	City/Town	31.41	31.83	0.820	0.762
(-) FD Contrib Tax Cap	48,889	48,957	69	0.1	School District	26.25	26.42	19.387	20.977
(=) Taxable Tax Capacity	389,789	392,662	2,873	0.7	Special District	11.52	12.08	0.000	0.000
FD Distrib Tax Cap	18,549	17,822	-728	-3.9	Total	118.44	120.20	20.207	21.739

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	226,100	223,000	-1.4	2,935	2,959	24	0.8	1.3	1.33	
Res Hmstd: Avg Val	339,000	334,300	-1.4	4,620	4,659	39	0.8	1.36	1.39	
Res Hmstd: Hi Val	451,900	445,600	-1.4	6,265	6,325	60	1.0	1.39	1.42	
Res Hmstd: Ex-Hi Val	678,000	668,600	-1.4	9,927	9,997	70	0.7	1.46	1.5	
Apartment	300,000	315,800	5.3	5,048	5,431	384	7.6	1.68	1.72	
Comm/Ind: Lo Val	150,000	149,100	-0.6	4,144	4,177	33	0.8	2.76	2.80	
Comm/Ind: Med Val	300,000	298,300	-0.6	9,568	9,633	65	0.7	3.19	3.23	
Comm/Ind: Hi Val	1,000,000	994,300	-0.6	34,880	35,124	244	0.7	3.49	3.53	

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	12,982,806	12,933,248	-49,558	-0.4	192,951	190,756	-2,195	-1.1	1.49	1.47
Res Non-Hm: exis	1,440,967	1,532,635	91,668	6.4	24,200	25,450	1,250	5.2	1.68	1.66
Apartments: exis	1,252,285	1,275,911	23,626	1.9	25,094	25,391	297	1.2	2.00	1.99
Low-inc Apts: ex	254,485	254,625	139	0.1	3,202	3,183	-19	-0.6	1.26	1.25
Seasnl Rec: exis	14,930	14,791	-139	-0.9	272	268	-4	-1.6	1.82	1.81
Com/Ind: Lo: exi	340,458	339,988	-470	-0.1	10,866	10,992	126	1.2	3.19	3.23
Com/Ind Hi: exis	4,356,994	4,343,313	-13,681	-0.3	182,664	184,421	1,757	1.0	4.19	4.25
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	246,859	202,277	-44,581	-18.1	10,319	8,531	-1,788	-17.3	4.18	4.22
Ag HGA: Exist	959	853	-105	-11.0	15	13	-2	-14.2	1.55	1.49
Ag Hmstd Land	872	986	114	13.0	5	5	0	-2.3	0.54	0.47
Ag Non-Hmstd	20,877	21,753	875	4.2	261	273	13	4.8	1.25	1.26
ResHmstd: NewCon	0	54,385	54,385	0.0	0	797	797	0.0	0.00	1.47
All other NewCon	0	100,067	100,067	0.0	0	2,456	2,456	0.0	0.00	2.45
Total	20,912,493	21,074,832	162,339	0.8	449,850	452,536	2,686	0.6	2.15	2.15

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	248,809	250,479	1,670	0.7	County	65.11	63.72	0.000	0.000
(-) TIF Tax Capacity	15,286	14,191	-1,096	-7.2	City/Town	35.32	34.97	1.044	1.028
(-) FD Contrib Tax Cap	34,606	34,312	-294	-0.8	School District	26.39	27.41	23.059	22.747
(=) Taxable Tax Capacity	198,917	201,976	3,059	1.5	Special District	10.76	10.68	0.000	0.000
FD Distrib Tax Cap	28,682	27,647	-1,035	-3.6	Total	137.58	136.78	24.103	23.775

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	136,100	135,600	-4	-0.4	1,857	1,835	-22	-1.2	1.36	1.35
Res Hmstd: Avg Val	204,000	203,200	-800	-0.4	3,039	3,003	-36	-1.2	1.49	1.48
Res Hmstd: Hi Val	272,000	271,000	-1,000	-0.4	4,222	4,175	-47	-1.1	1.55	1.54
Res Hmstd: Ex-Hi Val	408,100	406,500	-1,600	-0.4	6,591	6,518	-73	-1.1	1.62	1.60
Apartment	300,000	305,700	5,700	1.9	5,882	5,954	72	1.2	1.96	1.95
Comm/Ind: Lo Val	150,000	149,500	-500	-0.3	4,633	4,590	-43	-0.9	3.09	3.07
Comm/Ind: Med Val	300,000	299,100	-900	-0.3	10,690	10,591	-99	-0.9	3.56	3.54
Comm/Ind: Hi Val	1,000,000	996,900	-3,100	-0.3	38,954	38,604	-350	-0.9	3.9	3.87

CITY OF MINNEAPOLIS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	16,522,046	16,527,469	5,424	0.0	276,245	276,715	470	0.2	1.67	1.67
Res Non-Hm: exis	4,972,180	4,980,169	7,989	0.2	95,010	95,209	199	0.2	1.91	1.91
Apartments: exis	2,935,425	3,014,174	78,750	2.7	64,059	65,707	1,648	2.6	2.18	2.18
Low-inc Apts: ex	398,236	455,957	57,721	14.5	5,344	6,118	774	14.5	1.34	1.34
Seasnl Rec: exis	21,153	19,160	-1,993	-9.4	489	442	-47	-9.7	2.31	2.31
Com/Ind: Lo: exi	634,721	625,693	-9,029	-1.4	21,212	21,175	-37	-0.2	3.34	3.38
Com/Ind Hi: exis	6,710,844	6,800,911	90,067	1.3	294,163	301,743	7,580	2.6	4.38	4.44
Publ U: Elec Gen	32,132	37,452	5,320	16.6	1,073	1,272	199	18.6	3.34	3.40
Publ U: Other	336,563	335,717	-846	-0.3	14,753	14,892	139	0.9	4.38	4.44
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	1,469	1,496	28	1.9	23	23	0	1.3	1.57	1.56
ResHmstd: NewCon	0	74,832	74,832	0.0	0	1,254	1,254	0.0	0.00	1.68
All other NewCon	0	281,923	281,923	0.0	0	6,989	6,989	0.0	0.00	2.48
Total	32,564,769	33,154,953	590,185	1.8	772,371	791,538	19,167	2.5	2.37	2.39

*Tax Base**Tax Rates*

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	397,589	405,516	7,927	2.0	County	48.73	49.36	0.000	0.000
(-) TIF Tax Capacity	26,242	31,184	4,943	18.8	City/Town	72.36	71.87	2.868	2.819
(-) FD Contrib Tax Cap	47,101	49,148	2,047	4.3	School District	27.09	25.71	18.864	19.811
(=) Taxable Tax Capacity	324,246	325,184	938	0.3	Special District	9.02	9.35	0.000	0.000
FD Distrib Tax Cap	51,076	48,687	-2,389	-4.7	Total	157.20	156.29	21.731	22.630

*Tax Burdens on
Hypothetical Properties*

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	144,100	144,100	0.0	2,197	2,199	2	0.1	1.52	1.53
Res Hmstd: Avg Val	216,000	216,100	0.0	3,585	3,588	3	0.1	1.66	1.66
Res Hmstd: Hi Val	287,900	288,000	0.0	4,973	4,976	3	0.1	1.73	1.73
Res Hmstd: Ex-Hi Val	432,000	432,100	0.0	7,730	7,731	1	0.0	1.79	1.79
Apartment	300,000	308,000	2.7	6,547	6,714	167	2.6	2.18	2.18
Comm/Ind: Lo Val	150,000	152,000	1.3	5,039	5,115	76	1.5	3.36	3.37
Comm/Ind: Med Val	300,000	304,000	1.3	11,649	11,793	144	1.2	3.88	3.88
Comm/Ind: Hi Val	1,000,000	1,013,400	1.3	42,494	42,958	464	1.1	4.25	4.24

CITY OF ST. PAUL

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	10,108,448	9,852,802	-255,647	-2.5	165,406	156,944	-8,462	-5.1	1.64	1.59
Res Non-Hm: exis	1,948,619	2,079,495	130,876	6.7	37,625	39,231	1,606	4.3	1.93	1.89
Apartments: exis	1,852,102	1,930,552	78,450	4.2	41,183	42,196	1,012	2.5	2.22	2.19
Low-inc Apts: ex	419,691	432,200	12,509	3.0	5,722	5,757	34	0.6	1.36	1.33
Seasnl Rec: exis	3,256	3,286	30	0.9	83	83	0	-0.3	2.56	2.53
Com/Ind: Lo: exi	419,386	414,732	-4,653	-1.1	14,142	13,988	-154	-1.1	3.37	3.37
Com/Ind Hi: exis	3,277,538	3,225,807	-51,731	-1.6	145,230	143,592	-1,638	-1.1	4.43	4.45
Publ U: Elec Gen	982	963	-19	-1.9	33	33	0	-1.2	3.39	3.41
Publ U: Other	257,170	250,585	-6,585	-2.6	11,391	11,147	-244	-2.1	4.43	4.45
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	2,048	765	-1,283	-62.6	33	13	-21	-62.3	1.62	1.64
ResHmstd: NewCon	0	39,132	39,132	0.0	0	624	624	0.0	0.00	1.59
All other NewCon	0	77,336	77,336	0.0	0	1,948	1,948	0.0	0.00	2.52
Total	18,289,239	18,307,653	18,414	0.1	420,850	415,556	-5,294	-1.3	2.30	2.27

*Tax Base**Tax Rates*

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	213,993	214,295	302	0.1	County	60.36	58.94	0.000	0.000
(-) TIF Tax Capacity	20,826	20,796	-30	-0.1	City/Town	47.33	46.12	0.000	0.000
(-) FD Contrib Tax Cap	24,033	22,811	-1,223	-5.1	School District	42.18	46.76	19.547	13.702
(=) Taxable Tax Capacity	169,134	170,688	1,555	0.9	Special District	12.39	12.07	0.000	0.000
FD Distrib Tax Cap	47,184	47,391	207	0.4	Total	162.25	163.89	19.547	13.702

*Tax Burdens on
Hypothetical Properties*

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	119,200	116,200	-2.5	1,737	1,625	-112	-6.5	1.46	1.4	
Res Hmstd: Avg Val	178,700	174,200	-2.5	2,905	2,740	-165	-5.7	1.63	1.57	
Res Hmstd: Hi Val	238,200	232,200	-2.5	4,074	3,856	-218	-5.4	1.71	1.66	
Res Hmstd: Ex-Hi Val	357,300	348,300	-2.5	6,413	6,089	-324	-5.1	1.79	1.75	
Apartment	300,000	312,700	4.2	6,671	6,835	164	2.5	2.22	2.19	
Comm/Ind: Lo Val	150,000	147,600	-1.6	5,120	4,983	-136	-2.7	3.41	3.38	
Comm/Ind: Med Val	300,000	295,300	-1.6	11,848	11,539	-309	-2.6	3.95	3.91	
Comm/Ind: Hi Val	1,000,000	984,200	-1.6	43,249	42,236	-1,012	-2.3	4.32	4.29	

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
165.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	23,910	108	118
166.1	Ag Hmstd HGA: <76K: Exist	1.000	5,126,923	51,269	56,393
166.2	Ag Hmstd HGA: <76K: New	1.000	15,781	158	175
167.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	3,256,052	32,561	36,382
167.2	Ag Hmstd HGA: 76K-414K: New	1.000	9,608	96	107
168.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	30,241	302	339
168.2	Ag Hmstd HGA: 414K-500K: New	1.000	89	1	1
169.1	Ag Hmstd HGA: >500K: Exist	1.250	47,920	599	689
169.2	Ag Hmstd HGA: >500K: New	1.250	144	2	2
170.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	2,207	10	3
170.2	Blind/dis 2a Hmstd land <50K: New	0.450	8	0	0
171.1	Ag Hmstd 2a 1 & b: <115K: Exist	0.500	8,905,215	44,526	18,255
171.2	Ag Hmstd 2a 1 & b: <115K: New	0.500	26,697	133	57
172.1	Ag Hmstd 2a 1 & b: 115K-345K: Exist	0.500	12,064,667	60,323	49,594
172.2	Ag Hmstd 2a 1 & b: 115K-345K: New	0.500	33,802	169	142
173.1	Ag Hmstd 2a 1 & b: 345K-1.29M: Exist	0.500	23,977,273	119,886	89,351
173.2	Ag Hmstd 2a 1 & b: 345K-1.29M: New	0.500	63,022	315	236
174.1	Ag Hmstd 2a 1 & b: >1.29M: Exist	1.000	16,206,032	162,060	111,915
174.2	Ag Hmstd 2a 1 & b: >1.29M: New	1.000	41,440	414	294
175.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	265	1	1
176.1	Ag Hmstd 2b 1 & b: <115K: Exist	0.500	836,326	4,182	1,977
176.2	Ag Hmstd 2b 1 & b: <115K: New	0.500	128	1	0
177.1	Ag Hmstd 2b 1 & b: 115K-345K: Exist	0.500	1,095,032	5,475	5,227
177.2	Ag Hmstd 2b 1 & b: 115K-345K: New	0.500	145	1	1
178.1	Ag Hmstd 2b 1 & b: 345K-1.29M: Exist	0.500	839,986	4,200	3,807
178.2	Ag Hmstd 2b 1 & b: 345K-1.29M: New	0.500	78	0	0
179.1	Ag Hmstd 2b 1 & b: >1.29M: Exist	1.000	159,334	1,593	1,365
179.2	Ag Hmstd 2b 1 & b: >1.29M: New	1.000	20	0	0
183.1	Ag 2a Non-homestead: Exist	1.000	30,529,368	305,294	226,132
183.2	Ag 2a Non-homestead: New	1.000	74,538	745	554
184.1	Ag 2b Non-homestead: Exist	1.000	7,604,495	76,045	70,362
184.2	Ag 2b Non-homestead: New	1.000	2,919	29	26
185.1	Migrant Housing <500K: Exist	1.000	837	8	10
188.1	Managed forest land (2c)	0.650	423,472	2,753	2,529
189.1	Private Airport (2d)	1.000	841	8	9
195.1	Res 1b Homestead: <50K: Exist	0.450	465,312	2,094	2,931
196.1	Res Homestead: <76K: Exist	1.000	98,241,507	982,415	1,440,226
196.2	Res Homestead: <76K: New	1.000	518,340	5,183	7,303
197.1	Res Homestead: 76K-414K: Exist	1.000	127,122,768	1,271,228	1,813,405
197.2	Res Homestead: 76K-414K: New	1.000	722,621	7,226	10,056
198.1	Res Homestead: 414K-500K: Exist	1.000	2,399,745	23,997	30,727
198.2	Res Homestead: 414K-500K: New	1.000	14,933	149	192
199.1	Res Homestead: > 500K: Exist	1.250	9,173,241	114,666	151,032
199.2	Res Homestead: > 500K: New	1.250	53,347	667	857
201.1	Res NonHmstd 1 unit: <76K: Exist	1.000	14,282,444	142,824	214,062
201.2	Res NonHmstd 1 unit: <76K: New	1.000	188,477	1,885	2,662
202.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	13,883,433	138,834	203,888
202.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	209,237	2,092	2,932
203.1	Res NonHmstd 1 unit: >500K: Exist	1.250	1,943,196	24,290	32,370
203.2	Res NonHmstd 1 unit: >500K: New	1.250	30,786	385	496
205.1	Res NonHmstd 2-3 units: Exist	1.250	6,881,568	86,020	126,149

2/28/2015	5:10 PM	Alternative:	Final Pay 2014 (Including supplemental ag credit)			
(all figures in \$000s)						
205.2	Res NonHmstd 2-3 units: New	1.250	95,939	1,199	1,637	
208.1	Regular apartments (4a): Exist	1.250	17,980,161	224,752	348,790	
208.2	Regular apartments (4a): New	1.250	234,408	2,930	4,504	
209.1	Low-income housing (4d): Exist	0.750	2,924,462	21,933	35,684	
209.2	Low-income housing (4d): New	0.750	39,075	293	467	
210.1	Student housing: Exist	1.000	22,279	223	348	
210.2	Student housing: New	1.000	549	5	9	
211.1	Manuf home park land: Exist	1.250	602,664	7,533	11,070	
211.2	Manuf home park land: New	1.250	98	1	2	
213.1	Non-comm SeasRec: <76K: Exist	1.000	9,495,683	94,957	87,231	
213.2	Non-comm SeasRec: <76K: New	1.000	85,728	857	790	
214.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	12,994,169	129,942	130,560	
214.2	Non-Comm SeasRec: 76K-500K: New	1.000	105,301	1,053	1,054	
215.1	Non-comm SeasRec: >500K: Exist	1.250	1,197,760	14,972	13,851	
215.2	Non-comm SeasRec: >500K: New	1.250	9,153	114	105	
217.1	Comm SeasRec 1c: <600K: Exist	0.500	383,661	1,918	1,745	
217.2	Comm SeasRec 1c: <600K: New	0.500	2,144	11	10	
218.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	181,871	1,819	1,526	
218.2	Com SeasRec 1c: 600K-2.3M: New	1.000	1,011	10	8	
219.1	Com SeasRec 1c: >2.3M: Exist	1.250	17,415	218	209	
219.2	Com SeasRec 1c: >2.3M: New	1.250	83	1	1	
220.1	Com SeasRec 4c: <500K: Exist	1.000	211,788	2,118	2,568	
220.2	Com SeasRec 4c: <500K: New	1.000	1,064	11	13	
221.1	Com SeasRec 4c: >500K: Exist	1.250	140,143	1,752	1,843	
221.2	Com SeasRec 4c: >500K: New	1.250	516	6	7	
222.1	Bed & Breakfast: Exist	1.250	21,298	266	315	
222.2	Bed & Breakfast: New	1.250	251	3	4	
223.1	Qualifying golf courses	1.250	226,966	2,837	3,410	
224.1	Metro Non-profit Indoor Rec	1.250	13,828	173	302	
225.1	Non-profit/Comm Serv - NonRev: Exist	1.500	33,270	499	724	
226.1	Non-profit/Comm Serv - donation: Exist	1.500	65,843	988	1,666	
227.1	Seasonal Restaurant on Lake: Exist	1.250	18,824	235	219	
228.1	Qualifying Marina <500K: Exist	1.000	14,231	142	187	
229.1	Qualifying Marina >500K: Exist	1.250	20,704	259	330	
231.1	Commercial: <150K: Exist	1.500	8,462,013	126,930	253,232	
231.2	Commercial: <150K: New	1.500	113,479	1,702	3,334	
232.1	Commercial: >150K: Exist	2.000	44,139,685	882,794	1,775,493	
232.2	Commercial: >150K: New	2.000	474,243	9,485	18,786	
234.1	JOBZ Commercial: <150K: Exist	0.000	8,687	0	0	
234.2	JOBZ Commercial: <150K: New	0.000	107	0	0	
235.1	JOBZ Commercial: >150K: Exist	0.000	89,405	0	0	
235.2	JOBZ Commercial: >150K: New	0.000	1,792	0	0	
238.1	Industrial: <150K: Exist	1.500	1,352,500	20,287	41,486	
238.2	Industrial: <150K: New	1.500	12,872	193	389	
239.1	Industrial: >150K: Exist	2.000	13,637,914	272,758	549,904	
239.2	Industrial: >150K: New	2.000	114,321	2,286	4,246	
241.1	JOBZ Industrial: <150K: Exist	0.000	11,344	0	0	
241.2	JOBZ Industrial: <150K: New	0.000	221	0	0	
242.1	JOBZ Industrial: >150K: Exist	0.000	338,928	0	0	
242.2	JOBZ Industrial: >150K: New	0.000	4,328	0	0	
245.1	Publ Util: land & bldgs <150K	1.500	66,221	993	1,749	
246.1	Publ Util: land & bldgs >150K	2.000	1,068,947	21,379	39,315	
247.1	Publ Util: Electric Generat Mach	2.000	1,974,715	39,494	49,269	
248.1	Publ Util: machinery (non-generat)	2.000	1,520,430	30,409	51,200	
250.1	Railroad <150K	1.500	204,933	3,074	6,393	

2/28/2015 5:10 PM

Alternative: Final Pay 2014 (Including supplemental ag credit)

(all figures in \$000s)

251.1	Railroad >150K	2.000	1,097,081	21,942	39,832
253.1	Non-comm aircraft hangars	1.500	3,808	57	79
254.1	Mineral	2.000	2,325	46	104
255.1	Misc class 5	2.000	1,859	37	52
261.1	Personal: 3f	1.000	15,140	151	184
262.1	Non-comm aircraft hangars	1.500	78,505	1,178	1,599
263.1	Pers: It31 tools&mach excl elec gen	2.000	282,921	5,658	9,486
264.1	Pers: It32 struct/lease land-non C/LSRR	1.000	3,835	38	58
265.1	Pers: It32 struct/leased land-NCSRR<76	1.000	49,090	491	491
266.1	Pers: It32 NCSRR: 76K-500K	1.000	2,117	21	21
268.1	Pers: It32 struct/leased land-C/I	2.000	42,987	860	1,482
269.1	Pers: Item 33 ag real estate	1.000	43,431	434	473
271.1	Pers: It41 struct/leased land - C/I	2.000	444,460	8,889	13,269
275.1	Pers: It41 struct/leased land - nonC/I, no	1.250	13,207	165	241
276.1	Pers: Item 42 non-EZ struct/RR land	2.000	39,457	789	1,578
277.1	Pers: It43 leased real estate - non C/I	1.500	20,472	307	527
278.1	Pers: Item 43 leased real estate - C/I	2.000	497,011	9,940	14,078
279.1	Pers: Item 44T electric util trans lines	2.000	2,156,400	43,128	80,869
280.1	Pers: Item 44D electric util distri lines	2.000	293,274	5,865	11,199
281.1	Pers: Item 45 syst/gas utils	2.000	3,290,823	65,816	110,518
282.1	Pers: Item 46 syst/water utils	2.000	66	1	3
283.1	Pers: Item 48 misc	2.000	21,656	433	570
287.1	JOBZ: It41 non EZ struct/leased land-C/	0.000	1,571	0	0
289.1	JOBZ Pers: It43 leased real est - C/I	0.000	150	0	0
318.1	Ag HGA: Hmstd Market Excl Value: Ex	0.000	1,929,577	0	3,824
318.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	6,047	0	11
319.1	Res Hmstd: Hmstd Market Excl Value:	0.000	28,048,626	0	55,302
319.2	Res Hmstd: Hmstd Market Excl Value:	0.000	143,041	0	287
State Total			546,798,137	5,769,291	8,507,460

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
165.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	23,455	106	113
166.1	Ag Hmstd HGA: <76K: Exist	1.000	5,046,809	50,468	52,632
166.2	Ag Hmstd HGA: <76K: New	1.000	14,514	145	156
167.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	3,227,464	32,275	34,379
167.2	Ag Hmstd HGA: 76K-414K: New	1.000	8,985	90	97
168.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	30,412	304	328
168.2	Ag Hmstd HGA: 414K-500K: New	1.000	92	1	1
169.1	Ag Hmstd HGA: >500K: Exist	1.250	44,712	559	615
169.2	Ag Hmstd HGA: >500K: New	1.250	126	2	2
170.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	2,492	11	3
170.2	Blind/dis 2a Hmstd land <50K: New	0.450	8	0	0
171.1	Ag Hmstd 2a l & b: <115K: Exist	0.500	8,877,882	44,389	13,607
171.2	Ag Hmstd 2a l & b: <115K: New	0.500	24,012	120	40
172.1	Ag Hmstd 2a l & b: 115K-345K: Exist	0.500	12,342,798	61,714	41,722
172.2	Ag Hmstd 2a l & b: 115K-345K: New	0.500	29,726	149	105
173.1	Ag Hmstd 2a l & b: 345K-1.29M: Exist	0.500	31,505,744	157,529	94,647
173.2	Ag Hmstd 2a l & b: 345K-1.29M: New	0.500	66,021	330	205
174.1	Ag Hmstd 2a l & b: >1.29M: Exist	1.000	24,261,315	242,613	139,450
174.2	Ag Hmstd 2a l & b: >1.29M: New	1.000	46,685	467	277
175.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	331	1	1
176.1	Ag Hmstd 2b l & b: <115K: Exist	0.500	732,877	3,664	1,377
176.2	Ag Hmstd 2b l & b: <115K: New	0.500	123	1	0
177.1	Ag Hmstd 2b l & b: 115K-345K: Exist	0.500	999,543	4,998	3,910
177.2	Ag Hmstd 2b l & b: 115K-345K: New	0.500	112	1	0
178.1	Ag Hmstd 2b l & b: 345K-1.29M: Exist	0.500	881,625	4,408	3,406
178.2	Ag Hmstd 2b l & b: 345K-1.29M: New	0.500	89	0	0
179.1	Ag Hmstd 2b l & b: >1.29M: Exist	1.000	164,704	1,647	1,295
179.2	Ag Hmstd 2b l & b: >1.29M: New	1.000	17	0	0
181.1	Ag Hmstd 2a Farm entity unused 1st tier	0.500	106,980	535	381
182.1	Ag Hmstd 2b Farm entity unused 1st tier	0.500	5,351	27	18
183.1	Ag 2a Non-homestead: Exist	1.000	41,537,225	415,372	260,134
183.2	Ag 2a Non-homestead: New	1.000	80,725	807	521
184.1	Ag 2b Non-homestead: Exist	1.000	7,322,320	73,223	68,292
184.2	Ag 2b Non-homestead: New	1.000	1,929	19	19
185.1	Migrant Housing <500K: Exist	1.000	1,199	12	16
188.1	Managed forest land (2c)	0.650	439,137	2,854	2,655
189.1	Private Airport (2d)	1.000	1,027	10	11
195.1	Res 1b Homestead: <50K: Exist	0.450	471,441	2,121	2,951
196.1	Res Homestead: <76K: Exist	1.000	97,412,363	974,124	1,413,451
196.2	Res Homestead: <76K: New	1.000	657,768	6,578	9,259
197.1	Res Homestead: 76K-414K: Exist	1.000	127,996,063	1,279,961	1,821,002
197.2	Res Homestead: 76K-414K: New	1.000	960,422	9,604	13,418
198.1	Res Homestead: 414K-500K: Exist	1.000	2,445,127	24,451	31,441
198.2	Res Homestead: 414K-500K: New	1.000	20,385	204	265
199.1	Res Homestead: > 500K: Exist	1.250	9,109,782	113,872	152,372
199.2	Res Homestead: > 500K: New	1.250	70,857	886	1,171
201.1	Res NonHmstd 1 unit: <76K: Exist	1.000	15,102,272	151,023	223,904
201.2	Res NonHmstd 1 unit: <76K: New	1.000	225,556	2,256	3,164
202.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	14,667,670	146,677	214,811
202.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	260,143	2,601	3,649

2/28/2015	5:10 PM	Alternative: Final Pay 2014 (Including supplemental ag credit)	(all figures in \$000s)			
203.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,043,359	25,542	34,702	
203.2	Res NonHmstd 1 unit: >500K: New	1.250	41,337	517	677	
205.1	Res NonHmstd 2-3 units: Exist	1.250	6,650,392	83,130	121,377	
205.2	Res NonHmstd 2-3 units: New	1.250	104,172	1,302	1,783	
207.1	MH Coop >50% owner-occupied: Exist	0.750	8,368	63	109	
208.1	Regular apartments (4a): Exist	1.250	18,665,272	233,316	361,652	
208.2	Regular apartments (4a): New	1.250	474,874	5,936	9,327	
209.1	Low-income housing (4d): Exist	0.750	3,037,707	22,783	36,776	
209.2	Low-income housing (4d): New	0.750	66,855	501	828	
210.1	Student housing: Exist	1.000	22,330	223	348	
210.2	Student housing: New	1.000	1,057	11	16	
211.1	Manuf home park land: Exist	1.250	606,707	7,584	11,007	
211.2	Manuf home park land: New	1.250	31	0	1	
212.1	MH Coop <50% owner-occupied: Exist	1.000	80	1	1	
213.1	Non-comm SeasRec: <76K: Exist	1.000	9,501,091	95,011	88,268	
213.2	Non-comm SeasRec: <76K: New	1.000	82,986	830	777	
214.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	12,787,423	127,874	130,669	
214.2	Non-Comm SeasRec: 76K-500K: New	1.000	100,636	1,006	1,032	
215.1	Non-comm SeasRec: >500K: Exist	1.250	1,130,205	14,128	13,405	
215.2	Non-comm SeasRec: >500K: New	1.250	8,108	101	99	
217.1	Comm SeasRec 1c: <600K: Exist	0.500	378,001	1,890	1,756	
217.2	Comm SeasRec 1c: <600K: New	0.500	1,487	7	8	
218.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	172,461	1,725	1,508	
218.2	Com SeasRec 1c: 600K-2.3M: New	1.000	557	6	6	
219.1	Com SeasRec 1c: >2.3M: Exist	1.250	13,132	164	170	
219.2	Com SeasRec 1c: >2.3M: New	1.250	12	0	0	
220.1	Com SeasRec 4c: <500K: Exist	1.000	210,874	2,109	2,571	
220.2	Com SeasRec 4c: <500K: New	1.000	1,152	12	14	
221.1	Com SeasRec 4c: >500K: Exist	1.250	132,968	1,662	1,790	
221.2	Com SeasRec 4c: >500K: New	1.250	1,154	14	18	
222.1	Bed & Breakfast: Exist	1.250	21,701	271	322	
222.2	Bed & Breakfast: New	1.250	28	0	1	
223.1	Qualifying golf courses	1.250	220,302	2,754	3,256	
224.1	Metro Non-profit Indoor Rec	1.250	12,414	155	271	
225.1	Non-profit/Comm Serv - NonRev: Exist	1.500	32,530	488	707	
226.1	Non-profit/Comm Serv - donation: Exist	1.500	66,463	997	1,655	
227.1	Seasonal Restaurant on Lake: Exist	1.250	20,113	251	236	
228.1	Qualifying Marina <500K: Exist	1.000	15,306	153	207	
229.1	Qualifying Marina >500K: Exist	1.250	20,840	261	341	
231.1	Commercial: <150K: Exist	1.500	8,448,532	126,728	250,985	
231.2	Commercial: <150K: New	1.500	135,357	2,030	3,893	
232.1	Commercial: >150K: Exist	2.000	44,504,189	890,084	1,807,854	
232.2	Commercial: >150K: New	2.000	589,433	11,789	23,434	
234.1	JOBZ Commercial: <150K: Exist	0.000	7,780	0	0	
234.2	JOBZ Commercial: <150K: New	0.000	201	0	0	
235.1	JOBZ Commercial: >150K: Exist	0.000	98,175	0	0	
235.2	JOBZ Commercial: >150K: New	0.000	2,315	0	0	
238.1	Industrial: <150K: Exist	1.500	1,343,760	20,156	41,237	
238.2	Industrial: <150K: New	1.500	16,837	253	501	
239.1	Industrial: >150K: Exist	2.000	13,589,072	271,781	551,949	
239.2	Industrial: >150K: New	2.000	166,365	3,327	6,586	
241.1	JOBZ Industrial: <150K: Exist	0.000	11,366	0	0	
241.2	JOBZ Industrial: <150K: New	0.000	259	0	0	
242.1	JOBZ Industrial: >150K: Exist	0.000	321,061	0	0	
242.2	JOBZ Industrial: >150K: New	0.000	5,880	0	0	

2/28/2015	5:10 PM	Alternative: Final Pay 2014 (Including supplemental ag credit)				(all figures in \$000s)
245.1	Publ Util: land & bldgs <150K	1.500	65,381	981	1,690	
246.1	Publ Util: land & bldgs >150K	2.000	1,034,310	20,686	37,929	
247.1	Publ Util: Electric Generat Mach	2.000	1,886,445	37,729	48,462	
248.1	Publ Util: machinery (non-generat)	2.000	1,585,105	31,702	52,868	
250.1	Railroad <150K	1.500	211,807	3,177	6,718	
251.1	Railroad >150K	2.000	1,200,566	24,011	43,055	
253.1	Non-comm aircraft hangars	1.500	3,826	57	80	
254.1	Mineral	2.000	2,344	47	106	
255.1	Misc class 5	2.000	1,644	33	43	
261.1	Personal: 3f	1.000	24,773	248	285	
262.1	Non-comm aircraft hangars	1.500	79,666	1,195	1,611	
263.1	Pers: It31 tools&mach excl elec gen	2.000	312,138	6,243	10,254	
264.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	3,973	40	57	
265.1	Pers: It32 struct/leased land-NCSRR<76	1.000	55,842	558	556	
266.1	Pers: It32 NCSRR: 76K-500K	1.000	5,995	60	60	
268.1	Pers: It32 struct/leased land-C/I	2.000	52,782	1,056	1,792	
269.1	Pers: Item 33 ag real estate	1.000	46,588	466	456	
271.1	Pers: It41 struct/leased land - C/I	2.000	484,038	9,681	14,713	
275.1	Pers: It41 struct/leased land - nonC/I, no	1.000	13,542	135	207	
276.1	Pers: Item 42 non-EZ struct/RR land	2.000	39,899	798	1,529	
277.1	Pers: It43 leased real estate - non C/I	1.250	20,683	259	451	
278.1	Pers: Item 43 leased real estate - C/I	2.000	510,705	10,214	14,860	
279.1	Pers: Item 44T electric util trans lines	2.000	2,255,714	45,114	83,710	
280.1	Pers: Item 44D electric util distri lines	2.000	313,222	6,264	11,531	
281.1	Pers: Item 45 syst/gas utils	2.000	3,398,328	67,967	113,584	
282.1	Pers: Item 46 syst/water utils	2.000	64	1	3	
283.1	Pers: Item 48 misc	2.000	21,275	425	561	
287.1	JOBZ: It41 non EZ struct/leased land-C/	0.000	1,571	0	0	
305.1	Disabled vet excl val: Res HM <300K: E	0.000	1,069,689	0	0	
305.2	Disabled vet excl val: Res HM <300K:	0.000	7,046	0	0	
306.1	Disabled vet excl val: Res HM <150K: E	0.000	492,678	0	0	
306.2	Disabled vet excl val: Res HM <150K:	0.000	3,181	0	0	
307.1	Disabled vet excl val: Ag HGA <300K:	0.000	54,910	0	0	
307.2	Disabled vet excl val: Ag HGA <300K:	0.000	205	0	0	
308.1	Disabled vet excl val: Ag HGA <150K:	0.000	25,930	0	0	
308.2	Disabled vet excl val: Ag HGA <150K:	0.000	73	0	0	
319.1	Ag HGA: Hmstd Market Excl Value: Ex	0.000	1,880,666	0	3,569	
319.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	5,457	0	9	
320.1	Class 1b: Hmstd Market Excl Value: Exi	0.000	232,894	0	175	
320.2	Class 1b: Hmstd Market Excl Value: Ne	0.000	1,328	0	1	
321.1	Res Hmstd: Hmstd Market Excl Value:	0.000	27,507,896	0	51,993	
321.2	Res Hmstd: Hmstd Market Excl Value:	0.000	175,545	0	336	
State Total			578,213,208	6,041,283	8,628,655	

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,703,403	1,896,751	229,034	1,446,440	320,534	839,944	7,436,106
Certified MKV Levy	855	31,756	183	868,164	511	0	901,469
Fiscal Disparities Levy	171,404	181,570	1,474	188,272	36,299	0	579,020
Disparity Reduction Aid	9,781	0	500	8,023	0	0	18,304
Spread NTC Levy	2,522,218	1,715,181	227,060	1,325,926	284,234	839,944	6,914,564
Spread MKV Levy	855	31,756	183	792,383	511	0	825,687
Tax Incr Financing Levy							234,606
	Agricultural Credi	23,007		Disparity Reduction Credit		6,801	
	Taconite credit	16,625					

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,736,398	1,927,377	233,523	1,495,387	330,734	846,726	7,570,145
Certified MKV Levy	1,458	31,046	155	861,259	514	0	894,432
Fiscal Disparities Levy	175,953	188,305	1,430	197,036	38,003	0	600,726
Disparity Reduction Aid	9,674	0	468	7,878	0	0	18,019
Spread NTC Levy	2,550,772	1,739,072	231,625	1,365,778	292,732	846,726	7,026,706
Spread MKV Levy	1,458	31,046	155	785,954	514	0	819,127
Tax Incr Financing Levy							246,859
	Agricultural Credit	39,735		Disparity Reduction Credit		8,653	
	Taconite credit	16,496					