

# House Research Simulation Report: Property Tax

**Simulation #15A6**

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## DESCRIPTION

**BASELINE: Final Pay 2014 (including supplemental agricultural credit)**

**ALTERNATIVE: Final Pay 2015 (Revised)**

This report compares property taxes payable in 2015 to property taxes payable in 2014. Both the payable 2014 and the payable 2015 simulations are based on final data as reported by the counties to the Dept. of Revenue, including the distribution of the supplemental agricultural credit in 2014 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. This report incorporates a minor correction over report #15A5.

## KEY POINTS

- **Statewide, property taxes increased by \$247 million, or 2.9%.** Approximately \$104 million of the \$247 million increase was borne by new construction - property appearing on the tax rolls for the first time in 2015. The overall tax increases are 4.2% in Greater Minnesota and 2.1% in the Metro area.
- **On a statewide average basis, property tax changes on existing properties vary** from -2.5% (on commercial-industrial property) to +6.7% (on public utility property). Changes on the largest property types are +3.3% on residential homesteads, +2.1% on residential non-homestead property, +0.4% on apartments, +6.4% on agricultural property, and +4.4% 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 2014 (including supplemental agricultural credit)**

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are levies reported by county auditors on the abstracts of tax lists.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists, except for the supplemental agricultural credit amounts, which were obtained from a separate file provided by the Dept. of Revenue.

**ALTERNATIVE: Final Pay 2015 (Revised)**

- **Market values** are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are the levies reported by the county auditors on the abstracts of tax lists.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists.

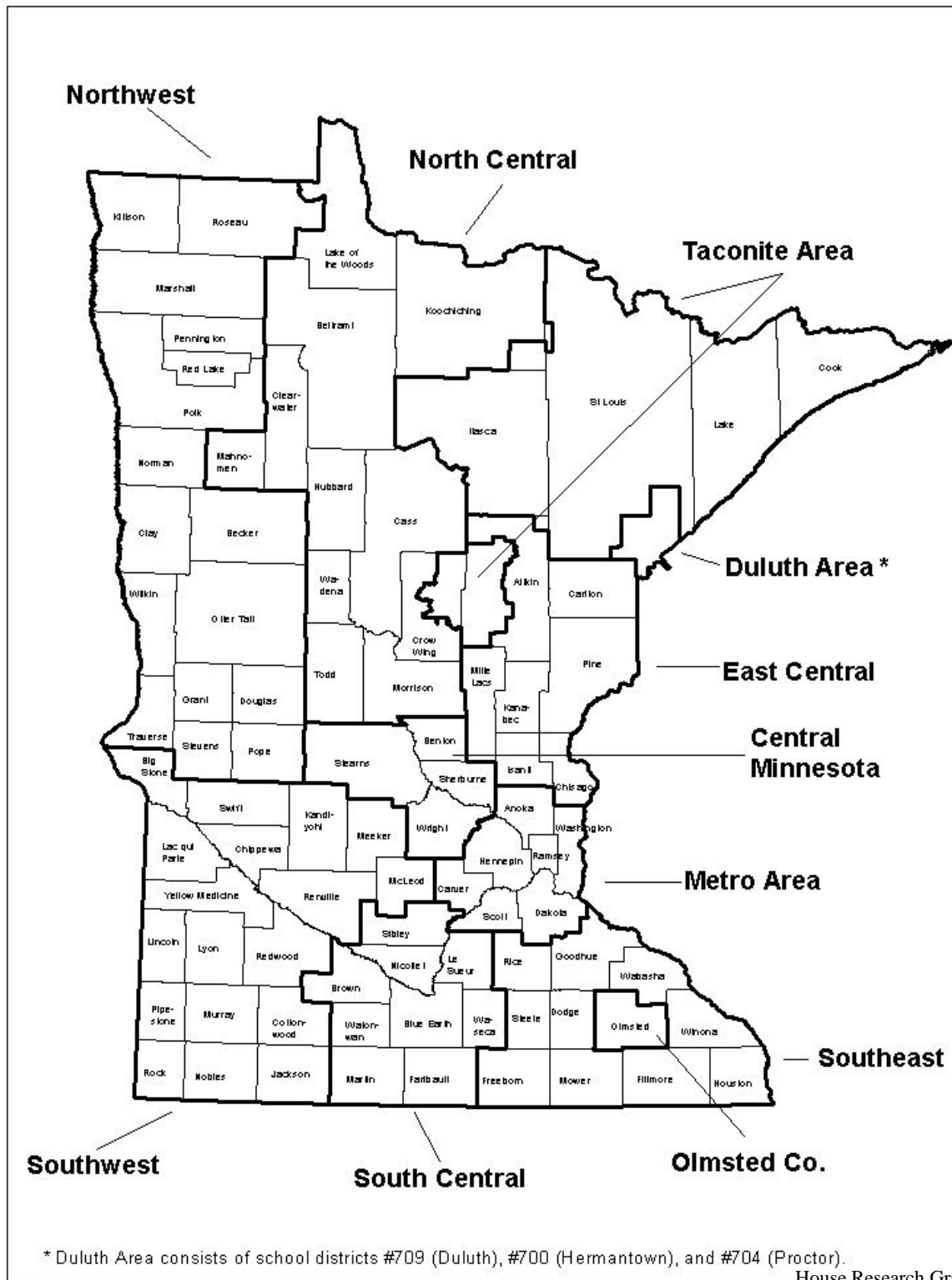
**SIMULATION PARAMETERS**

	Baseline	Alternative
<b>Residential homestead:</b>		
<\$500,000	1.0%*	1.0%*
>\$500,000	1.25	1.25
<b>Residential non-homestead:</b>		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
<b>Apartments:</b>		
Regular	1.25	1.25
Low-income:		
<\$100,000 per unit	0.75	0.75
>\$100,000 per unit	0.75	0.25
<b>Commercial-industrial-public utility:</b>		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
<b>Seasonal recreational commercial:</b>		
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
<b>Seasonal recreational residential:</b>		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
<b>Disabled homestead &lt;\$50,000</b>	0.45	0.45
<b>Agricultural land &amp; buildings:</b>		
<b>Homestead:</b>		
<\$1,290,000	0.5	0.5
\$1,500,000 - \$1,900,000	1.0	0.5
>\$1,900,000	1.0	1.0
<b>Non-homestead:</b>		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65

\* After subtraction of homestead market value exclusion amount.

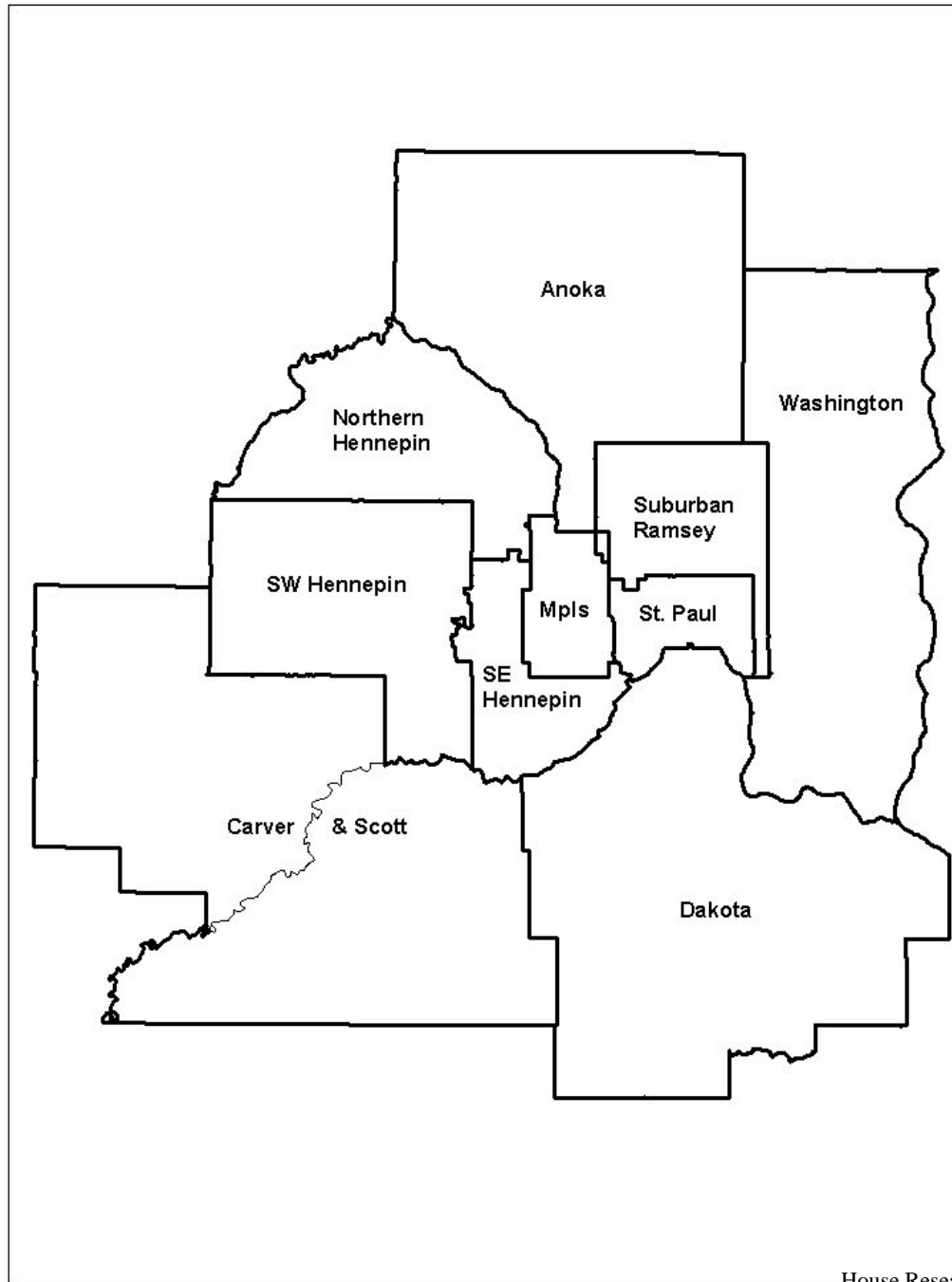
House Research Department

### Property Tax Model Regions (Greater Minnesota)



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 cities of: 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**.

<b>STATEWIDE</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax</b>			<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>			<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>
Res Hmstd: exist	268,634,466	286,065,176	17,430,711	6.5	3,497,833	3,614,735	116,902	3.3	1.30	1.26
Res Non-Hm: exis	39,094,901	41,689,790	2,594,889	6.6	604,068	616,694	12,626	2.1	1.55	1.48
Miscellaneous	889,044	894,418	5,375	0.6	16,697	16,046	-650	-3.9	1.88	1.79
Apartments: exis	19,140,146	20,308,996	1,168,850	6.1	370,979	373,964	2,985	0.8	1.94	1.84
Low-inc Apts: ex	3,104,562	3,138,641	34,079	1.1	37,604	36,057	-1,547	-4.1	1.21	1.15
Seasnl Rec: exis	24,894,789	25,910,041	1,015,253	4.1	247,337	258,264	10,927	4.4	0.99	1.00
Com/Ind: Lo: exi	10,175,900	10,068,279	-107,622	-1.1	303,334	292,811	-10,522	-3.5	2.98	2.91
Com/Ind Hi: exis	61,587,325	62,279,642	692,317	1.1	2,466,333	2,408,263	-58,070	-2.4	4.00	3.87
Publ U: Elec Gen	1,886,445	2,452,545	566,101	30.0	48,462	60,283	11,822	24.4	2.57	2.46
Publ U: Other	8,964,261	9,646,867	682,606	7.6	311,568	323,774	12,206	3.9	3.48	3.36
Ag HGA: Exist	10,363,811	10,557,242	193,430	1.9	91,902	93,234	1,332	1.4	0.89	0.88
Ag Hmstd Land	80,048,435	89,633,141	9,584,706	12.0	300,465	322,355	21,890	7.3	0.38	0.36
Ag Non-Hmstd	49,429,124	55,152,071	5,722,948	11.6	332,121	355,641	23,520	7.1	0.67	0.64
ResHmstd: NewCon	0	2,421,882	2,421,882	0.0	0	30,308	30,308	0.0	0.00	1.25
All other NewCon	0	3,525,287	3,525,287	0.0	0	73,467	73,467	0.0	0.00	2.08
<b>Total</b>	<b>578,213,208</b>	<b>623,744,019</b>	<b>45,530,810</b>	<b>7.9</b>	<b>8,628,703</b>	<b>8,875,898</b>	<b>247,195</b>	<b>2.9</b>	<b>1.49</b>	<b>1.42</b>

**Tax Base**

**Tax Rates**

	<b>Pctg Chng</b>					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>			<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	6,041,283	6,502,590	461,308	7.6	County	46.37	43.93	0.035	0.032
(-) TIF Tax Capacity	171,624	163,130	-8,494	-4.9	City/Town	35.82	34.41	0.740	0.653
(-) FD Contrib Tax Cap	368,752	372,967	4,215	1.1	School District	24.83	23.50	18.644	19.128
(=) Taxable Tax Capacity	5,500,907	5,966,493	465,587	8.5	Special District	5.32	5.02	0.012	0.012
FD Distrib Tax Cap	368,754	375,948	7,194	2.0	<b>Total</b>	112.34	106.86	19.430	19.825

## 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	97,556,005	99,686,563	2,130,557	2.2	1,078,481	1,110,930	32,449	3.0	1.11	1.11
Res Non-Hm: exis	13,762,889	14,273,270	510,381	3.7	192,287	198,886	6,599	3.4	1.40	1.39
Miscellaneous	354,467	364,763	10,296	2.9	6,625	6,736	110	1.7	1.87	1.85
Apartments: exis	4,264,915	4,358,378	93,463	2.2	76,795	78,126	1,331	1.7	1.80	1.79
Low-inc Apts: ex	1,001,853	997,282	-4,571	-0.5	11,491	11,362	-129	-1.1	1.15	1.14
Seasnl Rec: exis	24,495,898	24,642,904	147,006	0.6	241,789	240,351	-1,437	-0.6	0.99	0.98
Com/Ind: Lo: exi	6,011,764	5,954,574	-57,190	-1.0	170,497	166,949	-3,548	-2.1	2.84	2.80
Com/Ind Hi: exis	15,918,964	16,101,203	182,240	1.1	569,215	568,592	-623	-0.1	3.58	3.53
Publ U: Elec Gen	1,562,310	2,080,413	518,103	33.2	38,900	49,615	10,715	27.5	2.49	2.38
Publ U: Other	6,065,430	6,590,133	524,703	8.7	192,622	203,711	11,089	5.8	3.18	3.09
Ag HGA: Exist	9,516,885	9,647,419	130,534	1.4	82,564	83,697	1,133	1.4	0.87	0.87
Ag Hmstd Land	77,250,404	86,657,897	9,407,493	12.2	287,003	309,297	22,294	7.8	0.37	0.36
Ag Non-Hmstd	47,527,750	53,153,451	5,625,701	11.8	311,483	335,506	24,023	7.7	0.66	0.63
ResHmstd: NewCon	0	772,551	772,551	0.0	0	8,598	8,598	0.0	0.00	1.11
All other NewCon	0	1,320,062	1,320,062	0.0	0	23,276	23,276	0.0	0.00	1.76
<b>Total</b>	<b>305,289,534</b>	<b>326,600,863</b>	<b>21,311,328</b>	<b>7.0</b>	<b>3,259,752</b>	<b>3,395,631</b>	<b>135,879</b>	<b>4.2</b>	<b>1.07</b>	<b>1.04</b>

## Tax Base

## Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,890,955	3,076,403	185,448	6.4	County	46.49	45.24	0.026	0.025
(-) TIF Tax Capacity	29,615	28,340	-1,275	-4.3	City/Town	27.69	27.08	0.468	0.427
(-) FD Contrib Tax Cap	8,149	8,534	385	4.7	School District	19.30	18.95	15.162	16.396
(=) Taxable Tax Capacity	2,853,191	3,039,529	186,338	6.5	Special District	1.65	1.57	0.033	0.034
FD Distrib Tax Cap	8,151	8,535	383	4.7	<b>Total</b>	95.13	92.84	15.689	16.882

Tax Burdens on  
Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	99,000	101,200	2.2	828	849	22	2.6	0.84	0.84
Res Hmstd: Avg Val	148,500	151,700	2.2	1,419	1,445	27	1.9	0.96	0.95
Res Hmstd: Hi Val	197,900	202,200	2.2	2,008	2,042	33	1.7	1.01	1.01
Res Hmstd: Ex-Hi Val	296,900	303,400	2.2	3,190	3,237	46	1.5	1.07	1.07
Apartment	300,000	308,700	2.9	4,038	4,103	65	1.6	1.35	1.33
Comm/Ind: Lo Val	150,000	148,600	-0.9	3,547	3,451	-96	-2.7	2.36	2.32
Comm/Ind: Med Val	300,000	297,100	-1.0	8,198	7,956	-243	-3.0	2.73	2.68
Comm/Ind: Hi Val	1,000,000	990,500	-1.0	29,903	29,036	-867	-2.9	2.99	2.93

<b>METRO AREA</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax</b>			<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>
Res Hmstd: exist	171,078,461	186,378,614	15,300,153	8.9	2,419,353	2,503,806	84,453	3.5	1.41	1.34
Res Non-Hm: exis	25,332,012	27,416,520	2,084,508	8.2	411,781	417,808	6,028	1.5	1.63	1.52
Miscellaneous	534,577	529,656	-4,922	-0.9	10,071	9,311	-761	-7.6	1.88	1.76
Apartments: exis	14,875,231	15,950,618	1,075,387	7.2	294,184	295,838	1,654	0.6	1.98	1.85
Low-inc Apts: ex	2,102,709	2,141,359	38,650	1.8	26,113	24,695	-1,417	-5.4	1.24	1.15
Seasnl Rec: exis	398,890	1,267,137	868,247	217.7	5,548	17,913	12,365	222.9	1.39	1.41
Com/Ind: Lo: exi	4,164,136	4,113,704	-50,432	-1.2	132,837	125,862	-6,974	-5.3	3.19	3.06
Com/Ind Hi: exis	45,668,362	46,178,439	510,077	1.1	1,897,119	1,839,671	-57,447	-3.0	4.15	3.98
Publ U: Elec Gen	324,135	372,133	47,998	14.8	9,562	10,668	1,107	11.6	2.95	2.87
Publ U: Other	2,898,832	3,056,734	157,903	5.4	118,946	120,063	1,117	0.9	4.10	3.93
Ag HGA: Exist	846,926	909,823	62,897	7.4	9,338	9,537	199	2.1	1.10	1.05
Ag Hmstd Land	2,798,031	2,975,244	177,213	6.3	13,463	13,059	-404	-3.0	0.48	0.44
Ag Non-Hmstd	1,901,373	1,998,620	97,247	5.1	20,638	20,135	-503	-2.4	1.09	1.01
ResHmstd: NewCon	0	1,649,331	1,649,331	0.0	0	21,709	21,709	0.0	0.00	1.32
All other NewCon	0	2,205,226	2,205,226	0.0	0	50,191	50,191	0.0	0.00	2.28
<b>Total</b>	<b>272,923,674</b>	<b>297,143,156</b>	<b>24,219,482</b>	<b>8.9</b>	<b>5,368,952</b>	<b>5,480,267</b>	<b>111,315</b>	<b>2.1</b>	<b>1.97</b>	<b>1.84</b>

**Tax Base****Tax Rates**

					<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	3,150,328	3,426,187	275,859	8.8	County	46.24	42.58	0.040	0.037
(-) TIF Tax Capacity	142,009	134,790	-7,219	-5.1	City/Town	44.59	42.03	0.898	0.778
(-) FD Contrib Tax Cap	360,603	364,433	3,830	1.1	School District	30.79	28.22	20.667	20.643
(=) Taxable Tax Capacity	2,647,715	2,926,964	279,249	10.5	Special District	9.27	8.60	0.000	0.000
FD Distrib Tax Cap	360,603	367,413	6,810	1.9	<b>Total</b>	130.89	121.43	21.605	21.457

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	148,800	162,100		8.9	1,957	2,041	84	4.3	1.32	1.26
Res Hmstd: Avg Val	223,100	243,100		9.0	3,178	3,287	109	3.4	1.42	1.35
Res Hmstd: Hi Val	297,400	324,000		8.9	4,398	4,531	133	3.0	1.48	1.4
Res Hmstd: Ex-Hi Val	446,300	486,200		8.9	6,806	6,947	141	2.1	1.52	1.43
Apartment	300,000	297,200		-0.9	5,557	5,149	-408	-7.3	1.85	1.73
Comm/Ind: Lo Val	150,000	148,200		-1.2	4,695	4,455	-240	-5.1	3.13	3.01
Comm/Ind: Med Val	300,000	296,400		-1.2	10,848	10,273	-575	-5.3	3.62	3.47
Comm/Ind: Hi Val	1,000,000	987,900		-1.2	39,560	37,495	-2,065	-5.2	3.96	3.8



**GREATER MINNESOTA CITIES**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	55,327,116	56,838,302	1,511,186	2.7	686,816	708,896	22,080	3.2	1.24	1.25
Res Non-Hm: exis	8,589,401	8,984,099	394,699	4.6	135,901	141,188	5,287	3.9	1.58	1.57
Miscellaneous	296,772	304,078	7,306	2.5	5,883	5,953	70	1.2	1.98	1.96
Apartments: exis	4,192,847	4,284,801	91,953	2.2	75,872	77,181	1,309	1.7	1.81	1.80
Low-inc Apts: ex	1,001,583	997,006	-4,576	-0.5	11,488	11,359	-129	-1.1	1.15	1.14
Seasnl Rec: exis	3,244,282	3,293,558	49,277	1.5	37,852	37,847	-5	0.0	1.17	1.15
Com/Ind: Lo: exi	4,902,610	4,839,738	-62,872	-1.3	145,474	142,105	-3,369	-2.3	2.97	2.94
Com/Ind Hi: exis	14,098,368	14,257,079	158,711	1.1	518,121	517,621	-500	-0.1	3.68	3.63
Publ U: Elec Gen	1,505,117	2,019,982	514,866	34.2	37,955	48,559	10,604	27.9	2.52	2.40
Publ U: Other	1,904,679	2,011,655	106,976	5.6	73,719	76,322	2,603	3.5	3.87	3.79
Ag HGA: Exist	259,508	263,537	4,029	1.6	3,266	3,320	54	1.7	1.26	1.26
Ag Hmstd Land	798,890	884,663	85,773	10.7	4,811	5,827	1,016	21.1	0.60	0.66
Ag Non-Hmstd	1,072,295	1,124,998	52,703	4.9	14,017	14,463	446	3.2	1.31	1.29
ResHmstd: NewCon	0	437,913	437,913	0.0	0	5,514	5,514	0.0	0.00	1.26
All other NewCon	0	694,770	694,770	0.0	0	17,528	17,528	0.0	0.00	2.52
<b>Total</b>	<b>97,193,467</b>	<b>101,236,181</b>	<b>4,042,714</b>	<b>4.2</b>	<b>1,751,177</b>	<b>1,813,684</b>	<b>62,507</b>	<b>3.6</b>	<b>1.80</b>	<b>1.79</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,073,227	1,125,787	52,560	4.9	County	49.87	48.68	0.020	0.019
(-) TIF Tax Capacity	29,126	27,787	-1,339	-4.6	City/Town	55.46	55.33	0.786	0.714
(-) FD Contrib Tax Cap	5,514	5,515	1	0.0	School District	24.13	23.62	15.520	16.478
(=) Taxable Tax Capacity	<u>1,038,588</u>	<u>1,092,485</u>	<u>53,897</u>	<u>5.2</u>	Special District	<u>2.01</u>	<u>1.97</u>	<u>0.044</u>	<u>0.045</u>
FD Distrib Tax Cap	6,610	6,907	297	4.5	<b>Total</b>	131.47	129.59	16.371	17.256

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	86,500	88,900	2.8	892	927	35	3.9	1.03	1.04
Res Hmstd: Avg Val	129,700	133,200	2.7	1,581	1,629	47	3.0	1.22	1.22
Res Hmstd: Hi Val	172,900	177,600	2.7	2,271	2,333	61	2.7	1.31	1.31
Res Hmstd: Ex-Hi Val	259,500	266,600	2.7	3,654	3,743	89	2.4	1.41	1.40
Apartment	300,000	307,400	2.5	5,421	5,510	89	1.6	1.81	1.79
Comm/Ind: Lo Val	150,000	148,100	-1.3	4,375	4,261	-114	-2.6	2.92	2.88
Comm/Ind: Med Val	300,000	296,200	-1.3	10,126	9,841	-285	-2.8	3.38	3.32
Comm/Ind: Hi Val	1,000,000	987,200	-1.3	36,966	35,953	-1,013	-2.7	3.7	3.64

**GREATER MINNESOTA TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	42,205,454	42,822,371	616,917	1.5	391,472	401,822	10,351	2.6	0.93	0.94
Res Non-Hm: exis	5,169,486	5,285,505	116,019	2.2	56,342	57,661	1,319	2.3	1.09	1.09
Miscellaneous	57,694	60,685	2,990	5.2	742	783	41	5.5	1.29	1.29
Apartments: exis	71,550	73,060	1,510	2.1	913	935	23	2.5	1.28	1.28
Low-inc Apts: ex	190	196	5	2.8	2	2	0	3.2	0.92	0.92
Seasnl Rec: exis	21,235,460	21,333,485	98,025	0.5	203,806	202,394	-1,412	-0.7	0.96	0.95
Com/Ind: Lo: exi	1,108,134	1,113,876	5,742	0.5	24,995	24,819	-176	-0.7	2.26	2.23
Com/Ind Hi: exis	1,820,175	1,843,807	23,632	1.3	51,080	50,962	-118	-0.2	2.81	2.76
Publ U: Elec Gen	57,193	60,431	3,238	5.7	945	1,056	110	11.7	1.65	1.75
Publ U: Other	4,143,938	4,556,723	412,785	10.0	118,391	126,797	8,406	7.1	2.86	2.78
Ag HGA: Exist	9,249,528	9,376,185	126,657	1.4	79,239	80,325	1,086	1.4	0.86	0.86
Ag Hmstd Land	76,348,801	85,647,636	9,298,835	12.2	281,760	303,012	21,252	7.5	0.37	0.35
Ag Non-Hmstd	46,397,066	51,964,849	5,567,783	12.0	297,040	320,628	23,588	7.9	0.64	0.62
ResHmstd: NewCon	0	334,205	334,205	0.0	0	3,080	3,080	0.0	0.00	0.92
All other NewCon	0	624,628	624,628	0.0	0	5,744	5,744	0.0	0.00	0.92
<b>Total</b>	<b>207,864,669</b>	<b>225,097,640</b>	<b>17,232,971</b>	<b>8.3</b>	<b>1,506,727</b>	<b>1,580,020</b>	<b>73,293</b>	<b>4.9</b>	<b>0.72</b>	<b>0.70</b>

**Tax Base**

**Tax Rates**

	<b>Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	1,815,683	1,948,278	132,595	7.3	County	44.56	43.31	0.034	0.034
(-) TIF Tax Capacity	489	552	64	13.0	City/Town	11.80	11.23	0.016	0.014
(-) FD Contrib Tax Cap	2,636	3,020	384	14.6	School District	16.54	16.33	14.645	16.274
(=) Taxable Tax Capacity	1,812,559	1,944,706	132,147	7.3	Special District	1.45	1.35	0.017	0.017
FD Distrib Tax Cap	1,541	1,628	87	5.6	<b>Total</b>	<b>74.33</b>	<b>72.22</b>	<b>14.711</b>	<b>16.338</b>

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	122,200	124,000		1.5	893	910	17	1.9	0.73	0.73
Res Hmstd: Avg Val	183,200	185,900		1.5	1,477	1,498	21	1.4	0.81	0.81
Res Hmstd: Hi Val	244,300	247,900		1.5	2,062	2,088	26	1.2	0.84	0.84
Res Hmstd: Ex-Hi Val	366,500	371,900		1.5	3,232	3,266	34	1.1	0.88	0.88
Apartment	300,000	315,500		5.2	3,229	3,364	135	4.2	1.08	1.07
Comm/Ind: Lo Val	150,000	150,800		0.5	3,064	3,032	-32	-1.0	2.04	2.01
Comm/Ind: Med Val	300,000	301,600		0.5	7,077	6,987	-90	-1.3	2.36	2.32
Comm/Ind: Hi Val	1,000,000	1,005,200		0.5	25,801	25,438	-363	-1.4	2.58	2.53

<b>NORTHWEST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	5,506,113	5,750,760	244,647	4.4	65,480	66,478	998	1.5	1.19	1.16
Res Non-Hm: exis	844,059	880,379	36,319	4.3	12,726	12,838	112	0.9	1.51	1.46
Miscellaneous	36,884	40,173	3,289	8.9	686	731	44	6.5	1.86	1.82
Apartments: exis	565,911	579,966	14,055	2.5	9,696	9,593	-103	-1.1	1.71	1.65
Low-inc Apts: ex	117,191	114,237	-2,955	-2.5	1,263	1,193	-70	-5.6	1.08	1.04
Seasnl Rec: exis	356,793	378,743	21,950	6.2	4,564	4,714	151	3.3	1.28	1.24
Com/Ind: Lo: exi	622,282	609,428	-12,854	-2.1	17,067	16,102	-966	-5.7	2.74	2.64
Com/Ind Hi: exis	1,355,091	1,360,748	5,657	0.4	40,727	39,117	-1,610	-4.0	3.01	2.87
Publ U: Elec Gen	27,670	25,262	-2,408	-8.7	652	634	-19	-2.9	2.36	2.51
Publ U: Other	136,972	153,894	16,922	12.4	5,108	5,613	505	9.9	3.73	3.65
Ag HGA: Exist	18,056	17,708	-348	-1.9	219	212	-8	-3.4	1.21	1.20
Ag Hmstd Land	72,941	87,718	14,777	20.3	396	570	175	44.2	0.54	0.65
Ag Non-Hmstd	96,548	111,245	14,697	15.2	1,211	1,315	104	8.6	1.25	1.18
ResHmstd: NewCon	0	55,433	55,433	0.0	0	628	628	0.0	0.00	1.13
All other NewCon	0	119,804	119,804	0.0	0	2,412	2,412	0.0	0.00	2.01
<b>Total</b>	<b>9,756,513</b>	<b>10,285,497</b>	<b>528,984</b>	<b>5.4</b>	<b>159,796</b>	<b>162,150</b>	<b>2,354</b>	<b>1.5</b>	<b>1.64</b>	<b>1.58</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	105,352	111,405	6,053	5.7	County	47.62	44.31	0.000	0.000	
(-) TIF Tax Capacity	4,661	4,774	113	2.4	City/Town	53.26	53.24	0.058	0.053	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.24	20.03	17.262	17.839	
(=) Taxable Tax Capacity	100,691	106,631	5,940	5.9	Special District	3.32	2.60	0.153	0.143	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	125.44	120.19	17.473	18.036	

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	78,400	81,900	4.5	742	773	31	4.2	0.95	0.94
Res Hmstd: Avg Val	117,500	122,700	4.4	1,345	1,381	36	2.7	1.14	1.13
Res Hmstd: Hi Val	156,600	163,600	4.5	1,948	1,991	43	2.2	1.24	1.22
Res Hmstd: Ex-Hi Val	235,000	245,400	4.4	3,157	3,210	53	1.7	1.34	1.31
Apartment	300,000	326,700	8.9	5,228	5,497	269	5.1	1.74	1.68
Comm/Ind: Lo Val	150,000	146,900	-2.1	4,256	4,031	-225	-5.3	2.84	2.74
Comm/Ind: Med Val	300,000	293,800	-2.1	9,843	9,291	-552	-5.6	3.28	3.16
Comm/Ind: Hi Val	1,000,000	979,300	-2.1	35,915	33,960	-1,955	-5.4	3.59	3.47

<b>NORTHWEST TOWNS</b>
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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	6,126,058	6,105,256	-20,802	-0.3	53,740	53,000	-740	-1.4	0.88	0.87
Res Non-Hm: exis	702,301	719,642	17,340	2.5	7,287	7,243	-44	-0.6	1.04	1.01
Miscellaneous	5,006	5,803	797	15.9	66	72	7	10.1	1.32	1.25
Apartments: exis	7,763	9,175	1,412	18.2	94	113	19	20.6	1.21	1.23
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	4,997,150	5,076,943	79,793	1.6	46,817	46,388	-429	-0.9	0.94	0.91
Com/Ind: Lo: exi	175,548	175,660	111	0.1	3,804	3,681	-123	-3.2	2.17	2.10
Com/Ind Hi: exis	328,511	327,764	-747	-0.2	8,686	8,259	-426	-4.9	2.64	2.52
Publ U: Elec Gen	1,006	1,102	96	9.5	18	19	2	10.3	1.75	1.76
Publ U: Other	705,413	825,189	119,777	17.0	19,335	21,167	1,832	9.5	2.74	2.57
Ag HGA: Exist	1,523,120	1,531,336	8,216	0.5	12,886	12,478	-408	-3.2	0.85	0.81
Ag Hmstd Land	12,221,554	15,143,157	2,921,603	23.9	48,410	54,191	5,781	11.9	0.40	0.36
Ag Non-Hmstd	8,555,129	10,463,490	1,908,361	22.3	59,563	64,630	5,068	8.5	0.70	0.62
ResHmstd: NewCon	0	65,390	65,390	0.0	0	572	572	0.0	0.00	0.87
All other NewCon	0	137,631	137,631	0.0	0	1,382	1,382	0.0	0.00	1.00
<b>Total</b>	<b>35,348,561</b>	<b>40,587,539</b>	<b>5,238,978</b>	<b>14.8</b>	<b>260,705</b>	<b>273,199</b>	<b>12,493</b>	<b>4.8</b>	<b>0.74</b>	<b>0.67</b>

**Tax Base****Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	309,502	353,601	44,098	14.2	County	44.14	40.39	0.000	0.000
(-) TIF Tax Capacity	217	268	51	23.5	City/Town	11.33	10.15	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.38	14.42	16.981	18.158
(=) Taxable Tax Capacity	309,285	353,333	44,047	14.2	Special District	3.63	3.07	0.115	0.115
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	74.48	68.04	17.096	18.273

**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	123,300	122,900	-0.3	934	883	-52	-5.5	0.76	0.72
Res Hmstd: Avg Val	184,900	184,300	-0.3	1,540	1,450	-90	-5.8	0.83	0.79
Res Hmstd: Hi Val	246,500	245,700	-0.3	2,145	2,018	-128	-5.9	0.87	0.82
Res Hmstd: Ex-Hi Val	369,800	368,500	-0.4	3,357	3,153	-204	-6.1	0.91	0.86
Apartment	300,000	347,700	15.9	3,306	3,592	286	8.7	1.10	1.03
Comm/Ind: Lo Val	150,000	150,100	0.1	3,104	2,949	-155	-5.0	2.07	1.96
Comm/Ind: Med Val	300,000	300,200	0.1	7,156	6,789	-368	-5.1	2.39	2.26
Comm/Ind: Hi Val	1,000,000	1,000,600	0.1	26,068	24,705	-1,363	-5.2	2.61	2.47

<b>NORTH CENTRAL CITIES</b>
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<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	3,463,516	3,528,041	64,525	1.9	35,538	37,611	2,073	5.8	1.03	1.07
Res Non-Hm: exis	641,315	652,059	10,744	1.7	9,198	9,606	408	4.4	1.43	1.47
Miscellaneous	21,711	21,932	221	1.0	435	451	16	3.6	2.01	2.06
Apartments: exis	230,318	244,322	14,003	6.1	4,000	4,349	349	8.7	1.74	1.78
Low-inc Apts: ex	82,507	81,835	-672	-0.8	947	960	13	1.4	1.15	1.17
Seasnl Rec: exis	2,110,993	2,141,608	30,615	1.5	21,770	21,743	-27	-0.1	1.03	1.02
Com/Ind: Lo: exi	508,216	503,377	-4,838	-1.0	14,423	14,360	-63	-0.4	2.84	2.85
Com/Ind Hi: exis	979,316	986,027	6,711	0.7	34,945	35,513	568	1.6	3.57	3.60
Publ U: Elec Gen	3,071	3,173	102	3.3	106	108	2	1.6	3.46	3.40
Publ U: Other	107,573	113,226	5,653	5.3	4,018	4,236	219	5.4	3.73	3.74
Ag HGA: Exist	26,612	25,983	-629	-2.4	277	277	0	0.1	1.04	1.07
Ag Hmstd Land	53,017	52,181	-836	-1.6	211	249	38	17.9	0.40	0.48
Ag Non-Hmstd	90,672	90,271	-402	-0.4	854	854	1	0.1	0.94	0.95
ResHmstd: NewCon	0	19,106	19,106	0.0	0	200	200	0.0	0.00	1.05
All other NewCon	0	44,946	44,946	0.0	0	893	893	0.0	0.00	1.99
<b>Total</b>	<b>8,318,838</b>	<b>8,508,085</b>	<b>189,248</b>	<b>2.3</b>	<b>126,722</b>	<b>131,410</b>	<b>4,689</b>	<b>3.7</b>	<b>1.52</b>	<b>1.54</b>

**Tax Base****Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	91,445	93,636	2,191	2.4	County	41.45	41.60	0.000	0.000
(-) TIF Tax Capacity	2,378	2,320	-58	-2.4	City/Town	48.22	49.00	0.049	0.056
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.70	19.38	10.484	13.323
(=) Taxable Tax Capacity	89,067	91,316	2,249	2.5	Special District	0.93	0.93	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	110.30	110.91	10.533	13.379

**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	84,200	85,800	1.9	690	739	49	7.1	0.82	0.86
Res Hmstd: Avg Val	126,300	128,700	1.9	1,241	1,315	74	6.0	0.98	1.02
Res Hmstd: Hi Val	168,400	171,500	1.8	1,791	1,890	98	5.5	1.06	1.10
Res Hmstd: Ex-Hi Val	252,600	257,300	1.9	2,892	3,042	149	5.2	1.14	1.18
Apartment	300,000	303,100	1.0	4,452	4,607	155	3.5	1.48	1.52
Comm/Ind: Lo Val	150,000	148,600	-0.9	3,811	3,802	-9	-0.2	2.54	2.56
Comm/Ind: Med Val	300,000	297,100	-1.0	8,840	8,790	-50	-0.6	2.95	2.96
Comm/Ind: Hi Val	1,000,000	990,500	-1.0	32,307	32,133	-174	-0.5	3.23	3.24

**NORTH 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	6,522,903	6,525,242	2,339	0.0	51,835	53,494	1,659	3.2	0.79	0.82
Res Non-Hm: exis	761,452	757,288	-4,165	-0.5	7,486	7,679	192	2.6	0.98	1.01
Miscellaneous	14,028	15,178	1,150	8.2	144	157	13	9.4	1.02	1.03
Apartments: exis	23,254	23,416	161	0.7	281	291	10	3.6	1.21	1.24
Low-inc Apts: ex	190	196	5	2.8	2	2	0	3.2	0.92	0.92
Seasnl Rec: exis	6,584,992	6,611,542	26,550	0.4	56,791	56,334	-457	-0.8	0.86	0.85
Com/Ind: Lo: exi	192,104	189,942	-2,161	-1.1	4,047	4,006	-41	-1.0	2.11	2.11
Com/Ind Hi: exis	175,046	177,420	2,374	1.4	4,843	4,891	48	1.0	2.77	2.76
Publ U: Elec Gen	4,304	4,443	140	3.2	84	92	8	9.7	1.95	2.08
Publ U: Other	950,849	995,300	44,451	4.7	27,115	28,166	1,051	3.9	2.85	2.83
Ag HGA: Exist	1,023,554	1,037,100	13,546	1.3	8,688	9,056	368	4.2	0.85	0.87
Ag Hmstd Land	2,956,667	3,129,096	172,429	5.8	10,666	12,064	1,398	13.1	0.36	0.39
Ag Non-Hmstd	2,393,286	2,480,775	87,488	3.7	20,049	20,883	834	4.2	0.84	0.84
ResHmstd: NewCon	0	52,080	52,080	0.0	0	437	437	0.0	0.00	0.84
All other NewCon	0	105,234	105,234	0.0	0	979	979	0.0	0.00	0.93
<b>Total</b>	<b>21,602,630</b>	<b>22,104,252</b>	<b>501,621</b>	<b>2.3</b>	<b>192,030</b>	<b>198,530</b>	<b>6,500</b>	<b>3.4</b>	<b>0.89</b>	<b>0.90</b>

**Tax Base**

**Tax Rates**

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	203,652	208,223	4,571	2.2	County	45.78	46.27	0.000	0.000
(-) TIF Tax Capacity	17	53	37	222.7	City/Town	14.14	14.08	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.40	18.04	10.614	13.054
(=) Taxable Tax Capacity	203,635	208,169	4,534	2.2	Special District	1.26	1.16	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>79.57</b>	<b>79.55</b>	<b>10.614</b>	<b>13.054</b>

**Tax Burdens on Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	113,400	113,400	0.0	808	835	27	3.4	0.71	0.74
Res Hmstd: Avg Val	170,000	170,100	0.1	1,359	1,401	42	3.1	0.8	0.82
Res Hmstd: Hi Val	226,600	226,700	0.0	1,909	1,965	56	2.9	0.84	0.87
Res Hmstd: Ex-Hi Val	340,100	340,200	0.0	3,014	3,098	83	2.8	0.89	0.91
Apartment	300,000	324,600	8.2	3,302	3,651	349	10.6	1.10	1.12
Comm/Ind: Lo Val	150,000	148,300	-1.1	3,121	3,092	-29	-0.9	2.08	2.08
Comm/Ind: Med Val	300,000	296,600	-1.1	7,229	7,138	-91	-1.3	2.41	2.41
Comm/Ind: Hi Val	1,000,000	988,700	-1.1	26,399	26,074	-325	-1.2	2.64	2.64

<b>TACONITE CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,768,756	2,755,577	-13,179	-0.5	25,036	25,843	807	3.2	0.90	0.94
Res Non-Hm: exis	423,701	459,388	35,688	8.4	7,105	7,840	735	10.3	1.68	1.71
Miscellaneous	14,375	14,205	-170	-1.2	365	369	4	1.0	2.54	2.60
Apartments: exis	126,448	131,673	5,225	4.1	2,514	2,654	140	5.6	1.99	2.02
Low-inc Apts: ex	56,919	57,283	364	0.6	681	705	24	3.5	1.20	1.23
Seasnl Rec: exis	356,952	353,060	-3,891	-1.1	4,825	4,763	-62	-1.3	1.35	1.35
Com/Ind: Lo: exi	322,587	315,463	-7,124	-2.2	10,186	10,030	-157	-1.5	3.16	3.18
Com/Ind Hi: exis	524,012	533,029	9,017	1.7	21,485	21,971	486	2.3	4.10	4.12
Publ U: Elec Gen	293,108	307,625	14,517	5.0	6,630	7,157	526	7.9	2.26	2.33
Publ U: Other	248,239	263,704	15,465	6.2	9,486	10,119	633	6.7	3.82	3.84
Ag HGA: Exist	8,546	8,765	219	2.6	80	82	2	2.9	0.93	0.94
Ag Hmstd Land	9,616	9,850	234	2.4	28	39	12	41.6	0.29	0.40
Ag Non-Hmstd	174,267	170,562	-3,704	-2.1	2,550	2,498	-53	-2.1	1.46	1.46
ResHmstd: NewCon	0	13,017	13,017	0.0	0	124	124	0.0	0.00	0.95
All other NewCon	0	31,672	31,672	0.0	0	839	839	0.0	0.00	2.65
<b>Total</b>	<b>5,327,525</b>	<b>5,424,874</b>	<b>97,349</b>	<b>1.8</b>	<b>90,972</b>	<b>95,031</b>	<b>4,060</b>	<b>4.5</b>	<b>1.71</b>	<b>1.75</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	59,054	60,615	1,561	2.6	County	52.67	53.71	0.000	0.000
(-) TIF Tax Capacity	1,108	1,169	61	5.5	City/Town	70.20	70.63	0.178	0.174
(-) FD Contrib Tax Cap	5,514	5,515	1	0.0	School District	15.23	14.43	10.099	12.363
(=) Taxable Tax Capacity	52,432	53,932	1,500	2.9	Special District	1.34	1.37	0.000	0.000
FD Distrib Tax Cap	6,610	6,907	297	4.5	<b>Total</b>	139.44	140.14	10.276	12.537

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	65,900	65,600	-0.5	304	319	15	4.9	0.46	0.49
Res Hmstd: Avg Val	98,700	98,200	-0.5	767	786	19	2.5	0.78	0.80
Res Hmstd: Hi Val	131,600	131,000	-0.5	1,301	1,328	27	2.1	0.99	1.01
Res Hmstd: Ex-Hi Val	197,500	196,600	-0.5	2,370	2,413	42	1.8	1.20	1.23
Apartment	300,000	296,500	-1.2	5,537	5,566	29	0.5	1.85	1.88
Comm/Ind: Lo Val	150,000	146,700	-2.2	4,536	4,464	-72	-1.6	3.02	3.04
Comm/Ind: Med Val	300,000	293,400	-2.2	10,532	10,323	-209	-2.0	3.51	3.52
Comm/Ind: Hi Val	1,000,000	977,900	-2.2	38,514	37,808	-706	-1.8	3.85	3.87

<b>TACONITE TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	5,139,361	5,099,037	-40,324	-0.8	36,639	38,283	1,645	4.5	0.71	0.75
Res Non-Hm: exis	542,675	569,593	26,917	5.0	5,527	6,098	570	10.3	1.02	1.07
Miscellaneous	6,796	6,926	130	1.9	88	91	3	3.2	1.30	1.32
Apartments: exis	9,150	9,396	246	2.7	115	116	1	1.1	1.25	1.23
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5,366,568	5,312,346	-54,222	-1.0	52,729	52,414	-315	-0.6	0.98	0.99
Com/Ind: Lo: exi	91,237	91,498	261	0.3	2,215	2,275	59	2.7	2.43	2.49
Com/Ind Hi: exis	244,860	252,800	7,940	3.2	7,484	7,990	507	6.8	3.06	3.16
Publ U: Elec Gen	2,179	1,592	-588	-27.0	46	35	-11	-24.0	2.11	2.20
Publ U: Other	500,974	551,735	50,761	10.1	16,000	17,484	1,484	9.3	3.19	3.17
Ag HGA: Exist	180,393	179,935	-458	-0.3	871	918	48	5.5	0.48	0.51
Ag Hmstd Land	340,620	333,341	-7,279	-2.1	608	774	166	27.2	0.18	0.23
Ag Non-Hmstd	2,211,129	2,188,913	-22,216	-1.0	19,569	19,589	20	0.1	0.89	0.89
ResHmstd: NewCon	0	31,318	31,318	0.0	0	233	233	0.0	0.00	0.75
All other NewCon	0	55,826	55,826	0.0	0	592	592	0.0	0.00	1.06
<b>Total</b>	14,635,943	14,684,256	48,314	0.3	141,891	146,892	5,001	3.5	0.97	1.00

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	145,987	147,068	1,081	0.7	County	53.94	55.24	0.000	0.000
(-) TIF Tax Capacity	6	7	1	14.3	City/Town	14.19	14.37	0.000	0.000
(-) FD Contrib Tax Cap	2,636	3,020	384	14.6	School District	16.01	15.28	7.556	11.192
(=) Taxable Tax Capacity	143,346	144,041	696	0.5	Special District	2.65	2.75	0.000	0.000
FD Distrib Tax Cap	1,541	1,628	87	5.6	<b>Total</b>	86.80	87.65	7.556	11.192

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	123,200	122,200	-0.8	646	688	42	6.6	0.52	0.56
Res Hmstd: Avg Val	184,800	183,400	-0.8	1,275	1,341	66	5.2	0.69	0.73
Res Hmstd: Hi Val	246,300	244,400	-0.8	1,903	1,992	89	4.7	0.77	0.82
Res Hmstd: Ex-Hi Val	369,500	366,600	-0.8	3,162	3,296	134	4.3	0.86	0.9
Apartment	300,000	305,700	1.9	3,482	3,691	210	6.0	1.16	1.21
Comm/Ind: Lo Val	150,000	150,400	0.3	3,490	3,572	82	2.4	2.33	2.38
Comm/Ind: Med Val	300,000	300,900	0.3	8,105	8,278	173	2.1	2.70	2.75
Comm/Ind: Hi Val	1,000,000	1,002,900	0.3	29,643	30,228	585	2.0	2.96	3.01



<b>DULUTH AREA</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	5,111,318	5,192,183	80,866	1.6	65,373	67,444	2,071	3.2	1.28	1.30
Res Non-Hm: exis	1,081,745	1,117,678	35,933	3.3	16,982	17,603	621	3.7	1.57	1.57
Miscellaneous	29,483	31,253	1,770	6.0	490	516	26	5.2	1.66	1.65
Apartments: exis	348,810	363,477	14,667	4.2	6,476	6,768	292	4.5	1.86	1.86
Low-inc Apts: ex	68,922	73,672	4,751	6.9	788	846	58	7.3	1.14	1.15
Seasn Rec: exis	140,285	139,235	-1,050	-0.7	1,883	1,852	-31	-1.7	1.34	1.33
Com/Ind: Lo: exi	234,573	237,752	3,179	1.4	6,923	6,994	72	1.0	2.95	2.94
Com/Ind Hi: exis	1,021,684	1,043,562	21,878	2.1	39,794	39,862	68	0.2	3.89	3.82
Publ U: Elec Gen	17,901	24,061	6,160	34.4	518	699	180	34.8	2.90	2.90
Publ U: Other	184,931	190,751	5,820	3.1	7,122	7,297	175	2.5	3.85	3.83
Ag HGA: Exist	10,822	10,452	-370	-3.4	124	121	-3	-2.5	1.15	1.16
Ag Hmstd Land	13,346	12,535	-812	-6.1	48	50	2	3.9	0.36	0.40
Ag Non-Hmstd	135,816	134,554	-1,262	-0.9	1,622	1,601	-21	-1.3	1.19	1.19
ResHmstd: NewCon	0	20,773	20,773	0.0	0	268	268	0.0	0.00	1.29
All other NewCon	0	37,464	37,464	0.0	0	825	825	0.0	0.00	2.20
<b>Total</b>	<b>8,399,635</b>	<b>8,629,402</b>	<b>229,767</b>	<b>2.7</b>	<b>148,144</b>	<b>152,747</b>	<b>4,603</b>	<b>3.1</b>	<b>1.76</b>	<b>1.77</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	91,826	94,408	2,581	2.8	County	64.82	65.58	0.000	0.000
(-) TIF Tax Capacity	2,084	1,978	-106	-5.1	City/Town	30.93	31.06	3.310	3.225
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	33.37	32.69	10.071	11.194
(=) Taxable Tax Capacity	89,742	92,430	2,688	3.0	Special District	4.62	4.54	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	133.74	133.87	13.381	14.419

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	113,100	114,900	1.6	1,302	1,344	42	3.2	1.15	1.17
Res Hmstd: Avg Val	169,600	172,300	1.6	2,201	2,264	63	2.9	1.3	1.31
Res Hmstd: Hi Val	226,100	229,700	1.6	3,101	3,184	84	2.7	1.37	1.39
Res Hmstd: Ex-Hi Val	339,200	344,600	1.6	4,901	5,027	126	2.6	1.44	1.46
Apartment	300,000	318,000	6.0	5,417	5,780	363	6.7	1.81	1.82
Comm/Ind: Lo Val	150,000	152,000	1.3	4,381	4,447	65	1.5	2.92	2.93
Comm/Ind: Med Val	300,000	304,100	1.4	10,156	10,281	126	1.2	3.39	3.38
Comm/Ind: Hi Val	1,000,000	1,013,600	1.4	37,104	37,499	395	1.1	3.71	3.7

## 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	3,169,270	3,346,910	177,639	5.6	47,276	50,946	3,670	7.8	1.49	1.52
Res Non-Hm: exis	545,412	571,743	26,330	4.8	10,330	10,872	543	5.3	1.89	1.90
Miscellaneous	26,233	25,829	-404	-1.5	616	597	-19	-3.1	2.35	2.31
Apartments: exis	200,691	203,894	3,203	1.6	4,490	4,604	113	2.5	2.24	2.26
Low-inc Apts: ex	73,940	74,877	937	1.3	1,028	1,052	24	2.4	1.39	1.41
Seasnl Rec: exis	98,901	100,666	1,764	1.8	1,731	1,754	23	1.3	1.75	1.74
Com/Ind: Lo: exi	331,322	324,173	-7,149	-2.2	11,410	11,191	-219	-1.9	3.44	3.45
Com/Ind Hi: exis	669,287	652,093	-17,194	-2.6	29,834	29,050	-784	-2.6	4.46	4.45
Publ U: Elec Gen	1,227	2,368	1,141	93.0	41	90	48	116.9	3.38	3.80
Publ U: Other	121,914	123,263	1,349	1.1	5,538	5,546	8	0.1	4.54	4.50
Ag HGA: Exist	56,881	58,077	1,196	2.1	814	839	25	3.1	1.43	1.44
Ag Hmstd Land	85,647	93,924	8,277	9.7	488	572	84	17.3	0.57	0.61
Ag Non-Hmstd	74,961	77,551	2,591	3.5	1,200	1,214	14	1.2	1.60	1.57
ResHmstd: NewCon	0	28,372	28,372	0.0	0	440	440	0.0	0.00	1.55
All other NewCon	0	40,604	40,604	0.0	0	1,373	1,373	0.0	0.00	3.38
<b>Total</b>	<b>5,455,687</b>	<b>5,724,342</b>	<b>268,655</b>	<b>4.9</b>	<b>114,797</b>	<b>120,141</b>	<b>5,344</b>	<b>4.7</b>	<b>2.10</b>	<b>2.10</b>

## Tax Base

## Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	57,653	60,470	2,817	4.9	County	76.32	74.84	0.084	0.076
(-) TIF Tax Capacity	1,576	1,399	-177	-11.2	City/Town	58.18	57.17	0.288	0.261
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.84	31.56	11.957	14.639
(=) Taxable Tax Capacity	56,077	59,071	2,994	5.3	Special District	4.49	4.47	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	169.84	168.04	12.329	14.976

Tax Burdens on  
Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	86,300	91,100	5.6	1,072	1,179	108	10.1	1.24	1.29
Res Hmstd: Avg Val	129,400	136,700	5.6	1,923	2,083	160	8.3	1.49	1.52
Res Hmstd: Hi Val	172,500	182,200	5.6	2,774	2,984	211	7.6	1.61	1.64
Res Hmstd: Ex-Hi Val	258,900	273,400	5.6	4,480	4,791	312	7.0	1.73	1.75
Apartment	300,000	295,400	-1.5	6,739	6,647	-91	-1.4	2.25	2.25
Comm/Ind: Lo Val	150,000	146,800	-2.1	5,177	5,037	-140	-2.7	3.45	3.43
Comm/Ind: Med Val	300,000	293,500	-2.2	12,019	11,641	-378	-3.1	4.01	3.97
Comm/Ind: Hi Val	1,000,000	978,400	-2.2	43,947	42,634	-1,313	-3.0	4.39	4.36

**EAST CENTRAL TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,636,350	4,826,542	190,192	4.1	55,928	60,188	4,260	7.6	1.21	1.25
Res Non-Hm: exis	640,855	662,128	21,273	3.3	9,148	9,546	398	4.3	1.43	1.44
Miscellaneous	6,938	7,172	233	3.4	122	124	2	2.0	1.75	1.73
Apartments: exis	5,252	5,364	112	2.1	98	99	2	1.6	1.86	1.85
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,661,819	1,673,229	11,410	0.7	20,287	20,601	314	1.5	1.22	1.23
Com/Ind: Lo: exi	96,829	98,876	2,047	2.1	2,703	2,747	44	1.6	2.79	2.78
Com/Ind Hi: exis	85,631	83,125	-2,506	-2.9	3,071	2,976	-95	-3.1	3.59	3.58
Publ U: Elec Gen	10,875	13,662	2,787	25.6	318	410	92	28.8	2.92	3.00
Publ U: Other	279,805	299,535	19,730	7.1	10,309	11,078	770	7.5	3.68	3.70
Ag HGA: Exist	871,756	910,845	39,090	4.5	9,769	10,618	848	8.7	1.12	1.17
Ag Hmstd Land	1,384,438	1,506,923	122,484	8.8	5,747	7,231	1,484	25.8	0.42	0.48
Ag Non-Hmstd	1,271,462	1,317,459	45,997	3.6	14,983	15,432	449	3.0	1.18	1.17
ResHmstd: NewCon	0	25,179	25,179	0.0	0	312	312	0.0	0.00	1.24
All other NewCon	0	30,109	30,109	0.0	0	394	394	0.0	0.00	1.31
<b>Total</b>	<b>10,952,011</b>	<b>11,460,149</b>	<b>508,138</b>	<b>4.6</b>	<b>132,482</b>	<b>141,756</b>	<b>9,273</b>	<b>7.0</b>	<b>1.21</b>	<b>1.24</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	97,912	102,642	4,731	4.8	County	73.81	73.23	0.207	0.200
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	22.21	21.51	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.19	27.72	10.521	14.323
(=) Taxable Tax Capacity	97,912	102,642	4,731	4.8	Special District	1.27	1.64	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	124.49	124.11	10.728	14.524

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	103,100	107,300	4.1	1,046	1,145	99	9.5	1.01	1.07
Res Hmstd: Avg Val	154,600	160,900	4.1	1,800	1,948	148	8.2	1.16	1.21
Res Hmstd: Hi Val	206,000	214,500	4.1	2,553	2,751	198	7.8	1.24	1.28
Res Hmstd: Ex-Hi Val	309,100	321,800	4.1	4,062	4,358	296	7.3	1.31	1.35
Apartment	300,000	310,100	3.4	4,990	5,261	271	5.4	1.66	1.7
Comm/Ind: Lo Val	150,000	153,200	2.1	4,133	4,268	135	3.3	2.76	2.79
Comm/Ind: Med Val	300,000	306,300	2.1	9,591	9,844	254	2.6	3.2	3.21
Comm/Ind: Hi Val	1,000,000	1,021,100	2.1	35,058	35,877	819	2.3	3.51	3.51

**CENTRAL MINN CITIES**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	10,934,503	11,585,017	650,514	5.9	144,714	151,917	7,204	5.0	1.32	1.31
Res Non-Hm: exis	1,350,176	1,474,914	124,738	9.2	22,020	23,273	1,253	5.7	1.63	1.58
Miscellaneous	57,872	57,087	-785	-1.4	1,167	1,110	-57	-4.9	2.02	1.94
Apartments: exis	944,072	948,090	4,018	0.4	17,866	17,975	109	0.6	1.89	1.90
Low-inc Apts: ex	193,066	196,069	3,002	1.6	2,265	2,250	-15	-0.7	1.17	1.15
Seasnl Rec: exis	105,011	104,500	-511	-0.5	1,736	1,657	-79	-4.6	1.65	1.59
Com/Ind: Lo: exi	717,883	708,195	-9,688	-1.3	21,793	21,085	-709	-3.3	3.04	2.98
Com/Ind Hi: exis	3,057,735	3,013,261	-44,474	-1.5	119,630	115,937	-3,693	-3.1	3.91	3.85
Publ U: Elec Gen	740,812	1,074,674	333,862	45.1	18,682	24,510	5,827	31.2	2.52	2.28
Publ U: Other	539,714	558,991	19,277	3.6	20,435	20,108	-327	-1.6	3.79	3.60
Ag HGA: Exist	79,196	81,659	2,462	3.1	1,009	1,024	15	1.5	1.27	1.25
Ag Hmstd Land	176,209	197,643	21,434	12.2	979	1,105	126	12.9	0.56	0.56
Ag Non-Hmstd	189,928	199,246	9,318	4.9	2,572	2,559	-13	-0.5	1.35	1.28
ResHmstd: NewCon	0	133,621	133,621	0.0	0	1,739	1,739	0.0	0.00	1.30
All other NewCon	0	90,601	90,601	0.0	0	2,437	2,437	0.0	0.00	2.69
<b>Total</b>	<b>19,086,176</b>	<b>20,423,566</b>	<b>1,337,389</b>	<b>7.0</b>	<b>374,868</b>	<b>388,685</b>	<b>13,817</b>	<b>3.7</b>	<b>1.96</b>	<b>1.90</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	221,381	238,596	17,215	7.8	County	52.05	49.25	0.000	0.000
(-) TIF Tax Capacity	6,600	5,395	-1,204	-18.2	City/Town	48.95	47.42	1.701	1.423
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	33.24	32.03	14.356	15.438
(=) Taxable Tax Capacity	214,782	233,201	18,419	8.6	Special District	2.17	2.54	0.143	0.147
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	136.41	131.25	16.200	17.008

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	100,200	106,200	6.0	1,144	1,211	67	5.9	1.14	1.14
Res Hmstd: Avg Val	150,300	159,200	5.9	1,970	2,060	89	4.5	1.31	1.29
Res Hmstd: Hi Val	200,300	212,200	5.9	2,795	2,908	113	4.1	1.4	1.37
Res Hmstd: Ex-Hi Val	300,500	318,400	6.0	4,447	4,608	161	3.6	1.48	1.45
Apartment	300,000	295,900	-1.4	5,601	5,358	-243	-4.3	1.87	1.81
Comm/Ind: Lo Val	150,000	148,000	-1.3	4,483	4,292	-192	-4.3	2.99	2.9
Comm/Ind: Med Val	300,000	296,000	-1.3	10,380	9,912	-469	-4.5	3.46	3.35
Comm/Ind: Hi Val	1,000,000	986,500	-1.4	37,899	36,218	-1,682	-4.4	3.79	3.67

## CENTRAL MINN 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	6,591,634	6,863,734	272,100	4.1	72,644	74,045	1,400	1.9	1.10	1.08
Res Non-Hm: exis	607,996	635,945	27,948	4.6	7,741	7,789	48	0.6	1.27	1.22
Miscellaneous	6,254	6,308	55	0.9	92	91	-1	-0.8	1.47	1.45
Apartments: exis	4,745	4,235	-510	-10.7	69	60	-8	-12.3	1.45	1.42
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,147,841	1,161,263	13,422	1.2	13,024	12,701	-323	-2.5	1.13	1.09
Com/Ind: Lo: exi	156,395	158,228	1,834	1.2	3,912	3,866	-46	-1.2	2.50	2.44
Com/Ind Hi: exis	252,781	254,138	1,357	0.5	8,205	8,054	-151	-1.8	3.25	3.17
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	330,467	348,072	17,605	5.3	10,714	10,949	235	2.2	3.24	3.15
Ag HGA: Exist	1,034,575	1,069,447	34,872	3.4	10,716	10,900	184	1.7	1.04	1.02
Ag Hmstd Land	3,208,504	3,622,977	414,473	12.9	14,644	16,148	1,505	10.3	0.46	0.45
Ag Non-Hmstd	1,117,932	1,269,950	152,018	13.6	11,213	12,093	880	7.8	1.00	0.95
ResHmstd: NewCon	0	53,532	53,532	0.0	0	590	590	0.0	0.00	1.10
All other NewCon	0	41,110	41,110	0.0	0	510	510	0.0	0.00	1.24
<b>Total</b>	14,459,122	15,488,937	1,029,815	7.1	152,974	157,796	4,822	3.2	1.06	1.02

## Tax Base

## Tax Rates

					Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter		Base	Alter	
Total Tax Capacity	128,495	137,189	8,694	6.8	County	53.18	50.39	0.000	0.000	
(-) TIF Tax Capacity	170	146	-25	-14.5	City/Town	19.94	19.06	0.045	0.032	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.82	29.82	13.450	14.929	
(=) Taxable Tax Capacity	128,325	137,043	8,719	6.8	Special District	1.16	1.05	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	105.10	100.32	13.495	14.961	

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	135,900	141,500		4.1	1,349	1,385	37	2.7	0.99	0.98
Res Hmstd: Avg Val	203,700	212,100		4.1	2,217	2,263	46	2.1	1.09	1.07
Res Hmstd: Hi Val	271,600	282,800		4.1	3,086	3,142	55	1.8	1.14	1.11
Res Hmstd: Ex-Hi Val	407,500	424,300		4.1	4,827	4,891	65	1.3	1.18	1.15
Apartment	300,000	302,600		0.9	4,346	4,247	-99	-2.3	1.45	1.40
Comm/Ind: Lo Val	150,000	151,800		1.2	3,738	3,680	-58	-1.6	2.49	2.42
Comm/Ind: Med Val	300,000	303,500		1.2	8,655	8,490	-165	-1.9	2.89	2.8
Comm/Ind: Hi Val	1,000,000	1,011,700		1.2	31,601	30,945	-657	-2.1	3.16	3.06

<b>SOUTHWEST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	5,073,247	5,151,577	78,329	1.5	61,742	61,511	-230	-0.4	1.22	1.19
Res Non-Hm: exis	713,641	737,517	23,876	3.3	11,430	11,531	101	0.9	1.60	1.56
Miscellaneous	22,508	24,163	1,655	7.4	452	471	19	4.1	2.01	1.95
Apartments: exis	321,692	324,443	2,751	0.9	5,829	5,795	-35	-0.6	1.81	1.79
Low-inc Apts: ex	92,694	96,094	3,400	3.7	1,052	1,057	4	0.4	1.14	1.10
Seasnl Rec: exis	38,104	41,619	3,515	9.2	639	676	37	5.8	1.68	1.62
Com/Ind: Lo: exi	632,754	623,303	-9,451	-1.5	18,877	18,226	-651	-3.4	2.98	2.92
Com/Ind Hi: exis	1,372,233	1,393,571	21,338	1.6	47,457	47,585	128	0.3	3.46	3.41
Publ U: Elec Gen	4,506	5,018	511	11.3	150	160	10	7.0	3.32	3.19
Publ U: Other	120,188	133,999	13,811	11.5	4,959	5,424	465	9.4	4.13	4.05
Ag HGA: Exist	20,670	21,358	688	3.3	258	262	3	1.2	1.25	1.22
Ag Hmstd Land	157,726	173,808	16,082	10.2	1,094	1,314	220	20.1	0.69	0.76
Ag Non-Hmstd	138,358	149,100	10,742	7.8	1,802	1,913	110	6.1	1.30	1.28
ResHmstd: NewCon	0	25,643	25,643	0.0	0	302	302	0.0	0.00	1.18
All other NewCon	0	75,920	75,920	0.0	0	2,190	2,190	0.0	0.00	2.89
<b>Total</b>	<b>8,708,320</b>	<b>8,977,132</b>	<b>268,812</b>	<b>3.1</b>	<b>155,742</b>	<b>158,416</b>	<b>2,674</b>	<b>1.7</b>	<b>1.79</b>	<b>1.76</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	90,994	94,686	3,692	4.1	County	38.80	37.24	0.172	0.162
(-) TIF Tax Capacity	2,117	2,360	242	11.4	City/Town	76.65	76.58	0.352	0.342
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.59	13.05	21.212	19.871
(=) Taxable Tax Capacity	88,877	92,327	3,450	3.9	Special District	1.48	1.40	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	130.52	128.26	21.736	20.375

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	63,700	64,700	1.6	637	630	-8	-1.2	1.00	0.97
Res Hmstd: Avg Val	95,500	97,000	1.6	1,080	1,076	-4	-0.4	1.13	1.11
Res Hmstd: Hi Val	127,200	129,200	1.6	1,600	1,592	-8	-0.5	1.26	1.23
Res Hmstd: Ex-Hi Val	190,900	193,800	1.5	2,645	2,627	-18	-0.7	1.39	1.36
Apartment	300,000	322,100	7.4	5,547	5,820	274	4.9	1.85	1.81
Comm/Ind: Lo Val	150,000	147,800	-1.5	4,434	4,269	-165	-3.7	2.96	2.89
Comm/Ind: Med Val	300,000	295,500	-1.5	10,237	9,838	-399	-3.9	3.41	3.33
Comm/Ind: Hi Val	1,000,000	985,100	-1.5	37,319	35,930	-1,389	-3.7	3.73	3.65

<b>SOUTHWEST TOWNS</b>
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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	3,393,435	3,443,030	49,596	1.5	27,792	27,203	-589	-2.1	0.82	0.79
Res Non-Hm: exis	481,620	476,213	-5,407	-1.1	4,277	4,051	-226	-5.3	0.89	0.85
Miscellaneous	4,412	4,540	128	2.9	50	50	0	-0.1	1.14	1.10
Apartments: exis	5,440	5,387	-53	-1.0	52	48	-4	-7.3	0.96	0.90
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	852,114	872,625	20,510	2.4	8,152	7,976	-177	-2.2	0.96	0.91
Com/Ind: Lo: exi	144,231	146,312	2,082	1.4	2,818	2,758	-60	-2.1	1.95	1.88
Com/Ind Hi: exis	311,199	317,990	6,790	2.2	7,327	7,203	-124	-1.7	2.35	2.27
Publ U: Elec Gen	9,778	10,281	504	5.1	114	113	0	-0.3	1.16	1.10
Publ U: Other	618,388	700,975	82,587	13.4	14,410	15,752	1,342	9.3	2.33	2.25
Ag HGA: Exist	1,551,073	1,576,889	25,816	1.7	10,705	10,355	-351	-3.3	0.69	0.66
Ag Hmstd Land	28,382,358	31,377,116	2,994,758	10.6	88,279	91,518	3,239	3.7	0.31	0.29
Ag Non-Hmstd	16,784,179	18,741,606	1,957,427	11.7	79,931	86,685	6,754	8.5	0.48	0.46
ResHmstd: NewCon	0	34,230	34,230	0.0	0	254	254	0.0	0.00	0.74
All other NewCon	0	116,298	116,298	0.0	0	742	742	0.0	0.00	0.64
<b>Total</b>	<b>52,538,226</b>	<b>57,823,492</b>	<b>5,285,266</b>	<b>10.1</b>	<b>243,907</b>	<b>254,710</b>	<b>10,802</b>	<b>4.4</b>	<b>0.46</b>	<b>0.44</b>

**Tax Base****Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	443,300	480,849	37,549	8.5	County	33.13	32.03	0.123	0.126
(-) TIF Tax Capacity	68	68	0	0.0	City/Town	6.92	6.52	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.76	9.66	22.304	20.877
(=) Taxable Tax Capacity	443,231	480,780	37,549	8.5	Special District	0.83	0.83	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	50.64	49.04	22.427	21.003

**Tax Burdens on  
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	111,900	113,500	1.4	680	662	-18	-2.6	0.61	0.58
Res Hmstd: Avg Val	167,800	170,300	1.5	1,114	1,085	-29	-2.6	0.66	0.64
Res Hmstd: Hi Val	223,700	227,000	1.5	1,548	1,508	-40	-2.6	0.69	0.66
Res Hmstd: Ex-Hi Val	335,700	340,600	1.5	2,417	2,353	-64	-2.7	0.72	0.69
Apartment	300,000	308,700	2.9	2,572	2,541	-31	-1.2	0.86	0.82
Comm/Ind: Lo Val	150,000	152,200	1.5	2,647	2,608	-39	-1.5	1.76	1.71
Comm/Ind: Med Val	300,000	304,300	1.4	6,064	5,963	-102	-1.7	2.02	1.96
Comm/Ind: Hi Val	1,000,000	1,014,400	1.4	22,012	21,623	-389	-1.8	2.20	2.13

<b>SOUTH CENTRAL CITIES</b>
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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	5,503,915	5,600,011	96,096	1.7	67,153	68,187	1,034	1.5	1.22	1.22
Res Non-Hm: exis	861,599	884,259	22,660	2.6	13,130	13,283	153	1.2	1.52	1.50
Miscellaneous	25,110	25,320	211	0.8	462	465	3	0.6	1.84	1.84
Apartments: exis	484,525	511,487	26,962	5.6	7,996	8,268	272	3.4	1.65	1.62
Low-inc Apts: ex	87,423	84,075	-3,348	-3.8	924	875	-49	-5.3	1.06	1.04
Seasnl Rec: exis	65,261	65,096	-165	-0.3	856	856	0	0.0	1.31	1.32
Com/Ind: Lo: exi	487,281	484,389	-2,892	-0.6	14,322	14,079	-244	-1.7	2.94	2.91
Com/Ind Hi: exis	1,431,289	1,446,988	15,699	1.1	49,425	49,362	-63	-0.1	3.45	3.41
Publ U: Elec Gen	16,919	17,692	773	4.6	409	418	9	2.2	2.42	2.36
Publ U: Other	117,503	126,356	8,853	7.5	4,475	4,758	283	6.3	3.81	3.77
Ag HGA: Exist	10,982	11,612	630	5.7	150	158	8	5.4	1.36	1.36
Ag Hmstd Land	70,844	80,870	10,026	14.2	529	705	176	33.2	0.75	0.87
Ag Non-Hmstd	117,012	117,928	916	0.8	1,465	1,460	-5	-0.3	1.25	1.24
ResHmstd: NewCon	0	39,557	39,557	0.0	0	474	474	0.0	0.00	1.20
All other NewCon	0	103,988	103,988	0.0	0	2,505	2,505	0.0	0.00	2.41
<b>Total</b>	<b>9,279,663</b>	<b>9,599,629</b>	<b>319,966</b>	<b>3.4</b>	<b>161,297</b>	<b>165,853</b>	<b>4,557</b>	<b>2.8</b>	<b>1.74</b>	<b>1.73</b>

**Tax Base****Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	100,129	104,316	4,187	4.2	County	40.24	39.27	0.000	0.000
(-) TIF Tax Capacity	2,602	2,739	137	5.2	City/Town	63.91	63.98	0.322	0.293
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.30	20.05	18.521	18.313
(=) Taxable Tax Capacity	97,527	101,577	4,050	4.2	Special District	0.48	0.45	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	124.93	123.75	18.843	18.606

**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	80,900	82,300	1.7	789	802	14	1.7	0.98	0.97
Res Hmstd: Avg Val	121,200	123,300	1.7	1,414	1,432	18	1.3	1.17	1.16
Res Hmstd: Hi Val	161,600	164,400	1.7	2,040	2,063	23	1.1	1.26	1.25
Res Hmstd: Ex-Hi Val	242,500	246,700	1.7	3,294	3,326	32	1.0	1.36	1.35
Apartment	300,000	302,500	0.8	5,250	5,242	-8	-0.2	1.75	1.73
Comm/Ind: Lo Val	150,000	149,100	-0.6	4,265	4,180	-85	-2.0	2.84	2.80
Comm/Ind: Med Val	300,000	298,200	-0.6	9,857	9,652	-205	-2.1	3.29	3.24
Comm/Ind: Hi Val	1,000,000	994,100	-0.6	35,953	35,231	-722	-2.0	3.6	3.54



**SOUTH CENTRAL TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,673,649	2,730,844	57,196	2.1	22,100	22,542	442	2.0	0.83	0.83
Res Non-Hm: exis	394,790	404,773	9,983	2.5	3,589	3,638	50	1.4	0.91	0.90
Miscellaneous	602	721	120	19.9	7	8	2	24.2	1.10	1.14
Apartments: exis	5,399	5,548	149	2.8	59	59	0	-0.6	1.10	1.06
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	267,902	268,601	698	0.3	2,175	2,221	45	2.1	0.81	0.83
Com/Ind: Lo: exi	83,355	84,551	1,195	1.4	1,661	1,655	-7	-0.4	1.99	1.96
Com/Ind Hi: exis	195,758	197,797	2,039	1.0	4,724	4,722	-2	0.0	2.41	2.39
Publ U: Elec Gen	25,669	25,854	185	0.7	298	315	16	5.4	1.16	1.22
Publ U: Other	315,081	362,312	47,231	15.0	7,947	9,012	1,065	13.4	2.52	2.49
Ag HGA: Exist	1,037,682	1,056,267	18,585	1.8	7,855	7,991	135	1.7	0.76	0.76
Ag Hmstd Land	13,817,268	15,249,433	1,432,166	10.4	52,257	55,969	3,711	7.1	0.38	0.37
Ag Non-Hmstd	7,705,004	8,717,571	1,012,568	13.1	44,332	50,037	5,705	12.9	0.58	0.57
ResHmstd: NewCon	0	22,022	22,022	0.0	0	174	174	0.0	0.00	0.79
All other NewCon	0	62,701	62,701	0.0	0	419	419	0.0	0.00	0.67
<b>Total</b>	<b>26,522,159</b>	<b>29,188,997</b>	<b>2,666,838</b>	<b>10.1</b>	<b>147,006</b>	<b>158,761</b>	<b>11,755</b>	<b>8.0</b>	<b>0.55</b>	<b>0.54</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	222,303	241,910	19,607	8.8	County	39.20	38.54	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	8.14	7.63	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.90	13.97	20.864	20.605
(=) Taxable Tax Capacity	222,303	241,910	19,607	8.8	Special District	0.38	0.36	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	60.62	60.50	20.864	20.605

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	125,600	128,300	2.1	866	885	19	2.2	0.69	0.69
Res Hmstd: Avg Val	188,400	192,400	2.1	1,412	1,440	28	2.0	0.75	0.75
Res Hmstd: Hi Val	251,100	256,500	2.2	1,957	1,995	37	1.9	0.78	0.78
Res Hmstd: Ex-Hi Val	376,700	384,800	2.2	3,049	3,105	56	1.8	0.81	0.81
Apartment	300,000	359,600	19.9	2,899	3,460	561	19.4	0.97	0.96
Comm/Ind: Lo Val	150,000	152,200	1.5	2,848	2,865	17	0.6	1.9	1.88
Comm/Ind: Med Val	300,000	304,300	1.4	6,541	6,562	21	0.3	2.18	2.16
Comm/Ind: Hi Val	1,000,000	1,014,300	1.4	23,777	23,820	43	0.2	2.38	2.35

<b>OLMSTED COUNTY</b>
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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	7,513,321	7,509,138	-4,183	-0.1	90,701	93,291	2,590	2.9	1.21	1.24
Res Non-Hm: exis	1,193,435	1,257,872	64,436	5.4	16,823	18,027	1,204	7.2	1.41	1.43
Miscellaneous	28,025	29,007	982	3.5	481	518	38	7.9	1.72	1.79
Apartments: exis	446,281	452,616	6,334	1.4	7,628	7,838	209	2.7	1.71	1.73
Low-inc Apts: ex	93,404	101,028	7,624	8.2	986	1,083	97	9.8	1.06	1.07
Seasnl Rec: exis	8,215	5,358	-2,857	-34.8	126	75	-51	-40.5	1.53	1.40
Com/Ind: Lo: exi	325,806	322,188	-3,618	-1.1	9,095	9,034	-61	-0.7	2.79	2.80
Com/Ind Hi: exis	2,019,789	2,151,517	131,727	6.5	74,423	79,097	4,674	6.3	3.68	3.68
Publ U: Elec Gen	3,361	3,475	114	3.4	67	71	4	6.1	2.00	2.06
Publ U: Other	83,163	88,881	5,718	6.9	2,924	3,178	253	8.7	3.52	3.58
Ag HGA: Exist	343,522	340,898	-2,623	-0.8	3,413	3,590	177	5.2	0.99	1.05
Ag Hmstd Land	1,180,673	1,246,558	65,885	5.6	5,910	6,293	384	6.5	0.50	0.50
Ag Non-Hmstd	530,433	583,490	53,057	10.0	5,212	5,834	622	11.9	0.98	1.00
ResHmstd: NewCon	0	78,911	78,911	0.0	0	1,007	1,007	0.0	0.00	1.28
All other NewCon	0	94,453	94,453	0.0	0	2,194	2,194	0.0	0.00	2.32
<b>Total</b>	<b>13,769,428</b>	<b>14,265,388</b>	<b>495,961</b>	<b>3.6</b>	<b>217,790</b>	<b>231,131</b>	<b>13,341</b>	<b>6.1</b>	<b>1.58</b>	<b>1.62</b>

**Tax Base****Tax Rates**

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	148,525	154,909	6,385	4.3	County	56.66	55.84	0.000	0.000
(-) TIF Tax Capacity	2,203	1,894	-309	-14.0	City/Town	41.83	42.63	0.241	0.229
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.24	23.40	10.784	13.903
(=) Taxable Tax Capacity	146,321	153,015	6,694	4.6	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	121.73	121.87	11.026	14.132

**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	125,000	124,900	-0.1	1,343	1,382	39	2.9	1.07	1.11
Res Hmstd: Avg Val	187,400	187,300	-0.1	2,240	2,299	59	2.6	1.2	1.23
Res Hmstd: Hi Val	249,700	249,600	0.0	3,135	3,215	79	2.5	1.26	1.29
Res Hmstd: Ex-Hi Val	374,700	374,500	-0.1	4,932	5,050	119	2.4	1.32	1.35
Apartment	300,000	310,500	3.5	4,896	5,169	273	5.6	1.63	1.66
Comm/Ind: Lo Val	150,000	148,300	-1.1	4,076	4,049	-26	-0.6	2.72	2.73
Comm/Ind: Med Val	300,000	296,700	-1.1	9,455	9,367	-88	-0.9	3.15	3.16
Comm/Ind: Hi Val	1,000,000	988,900	-1.1	34,556	34,240	-316	-0.9	3.46	3.46

<b>SOUTHEAST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	9,024,595	9,184,048	159,452	1.8	114,061	117,206	3,146	2.8	1.26	1.28
Res Non-Hm: exis	1,302,596	1,335,940	33,344	2.6	20,653	21,145	492	2.4	1.59	1.58
Miscellaneous	41,882	42,448	567	1.4	824	829	5	0.6	1.97	1.95
Apartments: exis	530,758	531,481	723	0.1	9,476	9,440	-36	-0.4	1.79	1.78
Low-inc Apts: ex	135,517	117,836	-17,680	-13.0	1,553	1,338	-216	-13.9	1.15	1.14
Seasnl Rec: exis	88,728	87,671	-1,057	-1.2	1,355	1,360	6	0.4	1.53	1.55
Com/Ind: Lo: exi	774,891	765,661	-9,230	-1.2	22,759	22,376	-383	-1.7	2.94	2.92
Com/Ind Hi: exis	1,752,919	1,764,022	11,102	0.6	63,209	63,033	-175	-0.3	3.61	3.57
Publ U: Elec Gen	399,895	560,103	160,208	40.1	10,765	14,784	4,020	37.3	2.69	2.64
Publ U: Other	310,857	328,003	17,146	5.5	11,839	12,344	505	4.3	3.81	3.76
Ag HGA: Exist	34,326	34,396	70	0.2	402	414	12	3.0	1.17	1.20
Ag Hmstd Land	162,104	176,801	14,696	9.1	1,009	1,184	175	17.3	0.62	0.67
Ag Non-Hmstd	133,107	145,431	12,324	9.3	1,596	1,776	180	11.3	1.20	1.22
ResHmstd: NewCon	0	42,028	42,028	0.0	0	544	544	0.0	0.00	1.30
All other NewCon	0	73,714	73,714	0.0	0	2,093	2,093	0.0	0.00	2.84
<b>Total</b>	<b>14,692,174</b>	<b>15,189,580</b>	<b>497,407</b>	<b>3.4</b>	<b>259,501</b>	<b>269,868</b>	<b>10,367</b>	<b>4.0</b>	<b>1.77</b>	<b>1.78</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	157,829	165,296	7,467	4.7	County	43.82	43.56	0.000	0.000
(-) TIF Tax Capacity	3,795	3,760	-36	-0.9	City/Town	60.77	61.41	0.170	0.147
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.23	20.98	21.655	21.619
(=) Taxable Tax Capacity	154,033	161,536	7,503	4.9	Special District	2.02	1.76	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	127.85	127.71	21.825	21.766

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	86,100	87,600	1.7	912	935	23	2.5	1.06	1.07
Res Hmstd: Avg Val	129,100	131,400	1.8	1,605	1,640	35	2.2	1.24	1.25
Res Hmstd: Hi Val	172,100	175,100	1.7	2,298	2,343	45	2.0	1.34	1.34
Res Hmstd: Ex-Hi Val	258,200	262,800	1.8	3,686	3,755	69	1.9	1.43	1.43
Apartment	300,000	304,100	1.4	5,449	5,517	67	1.2	1.82	1.81
Comm/Ind: Lo Val	150,000	148,200	-1.2	4,375	4,289	-86	-2.0	2.92	2.89
Comm/Ind: Med Val	300,000	296,400	-1.2	10,100	9,885	-215	-2.1	3.37	3.33
Comm/Ind: Hi Val	1,000,000	988,100	-1.2	36,814	36,076	-738	-2.0	3.68	3.65

**SOUTHEAST TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,380,623	4,463,725	83,101	1.9	40,537	41,529	993	2.4	0.93	0.93
Res Non-Hm: exis	669,516	672,275	2,759	0.4	6,791	6,787	-3	0.0	1.01	1.01
Miscellaneous	6,349	6,698	349	5.5	77	84	7	9.5	1.21	1.26
Apartments: exis	3,889	3,892	3	0.1	45	46	1	2.5	1.16	1.19
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	232,112	232,940	828	0.4	2,200	2,156	-44	-2.0	0.95	0.93
Com/Ind: Lo: exi	113,449	114,617	1,168	1.0	2,452	2,461	9	0.4	2.16	2.15
Com/Ind Hi: exis	141,403	145,038	3,635	2.6	3,933	3,959	27	0.7	2.78	2.73
Publ U: Elec Gen	30	30	0	0.3	1	1	0	-1.3	1.97	1.94
Publ U: Other	376,588	404,194	27,606	7.3	10,376	10,887	511	4.9	2.76	2.69
Ag HGA: Exist	1,677,270	1,666,994	-10,276	-0.6	14,268	14,351	83	0.6	0.85	0.86
Ag Hmstd Land	12,854,159	14,038,370	1,184,211	9.2	55,269	58,861	3,592	6.5	0.43	0.42
Ag Non-Hmstd	5,750,140	6,130,703	380,563	6.6	41,333	44,718	3,385	8.2	0.72	0.73
ResHmstd: NewCon	0	31,906	31,906	0.0	0	295	295	0.0	0.00	0.93
All other NewCon	0	57,324	57,324	0.0	0	493	493	0.0	0.00	0.86
<b>Total</b>	<b>26,205,528</b>	<b>27,968,706</b>	<b>1,763,178</b>	<b>6.7</b>	<b>177,280</b>	<b>186,628</b>	<b>9,348</b>	<b>5.3</b>	<b>0.68</b>	<b>0.67</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	213,571	224,245	10,674	5.0	County	44.32	44.56	0.000	0.000
(-) TIF Tax Capacity	10	10	0	-3.1	City/Town	11.86	11.68	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.76	19.17	20.271	20.685
(=) Taxable Tax Capacity	213,561	224,236	10,675	5.0	Special District	0.55	0.39	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>75.48</b>	<b>75.80</b>	<b>20.271</b>	<b>20.685</b>

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	128,800	131,200	1.9	1,040	1,073	33	3.2	0.81	0.82
Res Hmstd: Avg Val	193,100	196,800	1.9	1,699	1,751	52	3.0	0.88	0.89
Res Hmstd: Hi Val	257,400	262,300	1.9	2,359	2,427	69	2.9	0.92	0.93
Res Hmstd: Ex-Hi Val	386,200	393,500	1.9	3,679	3,783	103	2.8	0.95	0.96
Apartment	300,000	316,500	5.5	3,439	3,653	215	6.2	1.15	1.15
Comm/Ind: Lo Val	150,000	151,500	1.0	3,174	3,198	25	0.8	2.12	2.11
Comm/Ind: Med Val	300,000	303,100	1.0	7,304	7,348	44	0.6	2.43	2.42
Comm/Ind: Hi Val	1,000,000	1,010,300	1.0	26,578	26,707	129	0.5	2.66	2.64

<b>ANOKA COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	16,663,007	18,860,569	2,197,563	13.2	215,754	227,054	11,300	5.2	1.29	1.20
Res Non-Hm: exis	1,945,153	2,279,328	334,175	17.2	29,568	31,474	1,905	6.4	1.52	1.38
Miscellaneous	144,208	137,051	-7,157	-5.0	2,693	2,347	-346	-12.8	1.87	1.71
Apartments: exis	743,110	765,445	22,336	3.0	13,886	13,038	-848	-6.1	1.87	1.70
Low-inc Apts: ex	136,172	132,755	-3,417	-2.5	1,560	1,368	-192	-12.3	1.15	1.03
Seasnl Rec: exis	34,677	36,787	2,111	6.1	501	478	-23	-4.7	1.44	1.30
Com/Ind: Lo: exi	473,782	465,396	-8,386	-1.8	14,774	13,747	-1,027	-6.9	3.12	2.95
Com/Ind Hi: exis	3,020,167	3,082,679	62,513	2.1	123,533	119,372	-4,161	-3.4	4.09	3.87
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	269,917	268,320	-1,597	-0.6	10,927	10,269	-658	-6.0	4.05	3.83
Ag HGA: Exist	92,885	100,912	8,027	8.6	1,145	1,137	-8	-0.7	1.23	1.13
Ag Hmstd Land	109,008	99,900	-9,108	-8.4	464	384	-81	-17.3	0.43	0.38
Ag Non-Hmstd	124,215	123,114	-1,101	-0.9	1,541	1,358	-183	-11.9	1.24	1.10
ResHmstd: NewCon	0	182,398	182,398	0.0	0	2,168	2,168	0.0	0.00	1.19
All other NewCon	0	141,095	141,095	0.0	0	3,380	3,380	0.0	0.00	2.40
<b>Total</b>	<b>23,756,299</b>	<b>26,675,750</b>	<b>2,919,451</b>	<b>12.3</b>	<b>416,348</b>	<b>427,575</b>	<b>11,227</b>	<b>2.7</b>	<b>1.75</b>	<b>1.60</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	253,455	285,886	32,430	12.8	County	43.42	38.31	0.000	0.000
(-) TIF Tax Capacity	6,400	6,171	-229	-3.6	City/Town	45.24	41.94	0.408	0.364
(-) FD Contrib Tax Cap	27,078	26,859	-219	-0.8	School District	33.26	28.47	17.943	18.109
(=) Taxable Tax Capacity	219,977	252,855	32,878	14.9	Special District	6.81	6.13	0.000	0.000
FD Distrib Tax Cap	51,318	51,998	680	1.3	<b>Total</b>	128.72	114.85	18.351	18.473

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	116,000	131,300	13.2	1,361	1,458	97	7.2	1.17	1.11
Res Hmstd: Avg Val	173,900	196,800	13.2	2,280	2,399	120	5.3	1.31	1.22
Res Hmstd: Hi Val	231,800	262,400	13.2	3,198	3,342	143	4.5	1.38	1.27
Res Hmstd: Ex-Hi Val	347,900	393,800	13.2	5,040	5,229	189	3.7	1.45	1.33
Apartment	300,000	285,100	-5.0	5,378	4,619	-758	-14.1	1.79	1.62
Comm/Ind: Lo Val	150,000	147,300	-1.8	4,630	4,300	-331	-7.1	3.09	2.92
Comm/Ind: Med Val	300,000	294,700	-1.8	10,712	9,921	-791	-7.4	3.57	3.37
Comm/Ind: Hi Val	1,000,000	982,300	-1.8	39,094	36,258	-2,836	-7.3	3.91	3.69

## WASHINGTON COUNTY

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	17,222,812	19,392,124	2,169,312	12.6	211,350	224,813	13,463	6.4	1.23	1.16
Res Non-Hm: exis	2,205,728	2,519,460	313,732	14.2	29,478	31,241	1,763	6.0	1.34	1.24
Miscellaneous	38,244	38,221	-23	-0.1	591	542	-49	-8.3	1.55	1.42
Apartments: exis	627,028	643,306	16,278	2.6	10,442	9,925	-517	-4.9	1.67	1.54
Low-inc Apts: ex	136,663	137,298	635	0.5	1,392	1,314	-77	-5.6	1.02	0.96
Seasnl Rec: exis	127,415	135,469	8,054	6.3	1,550	1,509	-42	-2.7	1.22	1.11
Com/Ind: Lo: exi	299,567	296,163	-3,404	-1.1	8,864	8,403	-461	-5.2	2.96	2.84
Com/Ind Hi: exis	2,577,009	2,542,511	-34,499	-1.3	100,252	94,857	-5,395	-5.4	3.89	3.73
Publ U: Elec Gen	170,180	180,234	10,054	5.9	4,973	4,954	-19	-0.4	2.92	2.75
Publ U: Other	277,626	277,859	233	0.1	10,783	10,361	-422	-3.9	3.88	3.73
Ag HGA: Exist	133,448	150,766	17,318	13.0	1,404	1,497	93	6.6	1.05	0.99
Ag Hmstd Land	252,102	282,985	30,884	12.3	917	958	41	4.5	0.36	0.34
Ag Non-Hmstd	385,992	440,265	54,274	14.1	3,788	3,957	169	4.5	0.98	0.90
ResHmstd: NewCon	0	201,671	201,671	0.0	0	2,369	2,369	0.0	0.00	1.17
All other NewCon	0	130,822	130,822	0.0	0	2,333	2,333	0.0	0.00	1.78
<b>Total</b>	<b>24,453,813</b>	<b>27,369,154</b>	<b>2,915,341</b>	<b>11.9</b>	<b>385,784</b>	<b>399,034</b>	<b>13,250</b>	<b>3.4</b>	<b>1.58</b>	<b>1.46</b>

## Tax Base

## Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	266,330	297,662	31,332	11.8	County	32.43	29.85	0.448	0.401
(-) TIF Tax Capacity	3,853	3,843	-9	-0.2	City/Town	37.99	35.56	0.715	0.372
(-) FD Contrib Tax Cap	23,649	23,412	-237	-1.0	School District	31.84	29.09	20.577	19.923
(=) Taxable Tax Capacity	238,829	270,406	31,578	13.2	Special District	6.38	5.83	0.000	0.000
FD Distrib Tax Cap	27,195	27,629	434	1.6	<b>Total</b>	108.64	100.32	21.741	20.696

Tax Burdens on  
Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	160,200	180,400	12.6	1,841	1,972	132	7.2	1.15	1.09
Res Hmstd: Avg Val	240,100	270,300	12.6	2,961	3,142	181	6.1	1.23	1.16
Res Hmstd: Hi Val	320,100	360,400	12.6	4,082	4,313	231	5.7	1.28	1.2
Res Hmstd: Ex-Hi Val	480,300	540,800	12.6	6,262	6,647	385	6.1	1.30	1.23
Apartment	300,000	299,800	-0.1	4,726	4,380	-346	-7.3	1.58	1.46
Comm/Ind: Lo Val	150,000	148,300	-1.1	4,388	4,158	-230	-5.2	2.93	2.80
Comm/Ind: Med Val	300,000	296,600	-1.1	10,130	9,585	-545	-5.4	3.38	3.23
Comm/Ind: Hi Val	1,000,000	988,600	-1.1	36,924	34,977	-1,947	-5.3	3.69	3.54

<b>DAKOTA COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	24,155,997	26,293,847	2,137,850	8.9	304,966	318,545	13,579	4.5	1.26	1.21
Res Non-Hm: exis	2,494,237	2,706,085	211,848	8.5	35,198	36,122	925	2.6	1.41	1.33
Miscellaneous	134,726	131,192	-3,534	-2.6	2,366	2,179	-186	-7.9	1.76	1.66
Apartments: exis	1,741,228	1,832,012	90,784	5.2	28,811	28,898	87	0.3	1.65	1.58
Low-inc Apts: ex	131,247	138,376	7,130	5.4	1,395	1,364	-31	-2.2	1.06	0.99
Seasnl Rec: exis	22,908	22,219	-689	-3.0	306	282	-24	-7.8	1.34	1.27
Com/Ind: Lo: exi	521,928	517,476	-4,452	-0.9	15,662	15,023	-638	-4.1	3.00	2.90
Com/Ind Hi: exis	5,345,558	5,365,989	20,432	0.4	207,922	201,748	-6,175	-3.0	3.89	3.76
Publ U: Elec Gen	95,755	82,952	-12,803	-13.4	2,731	2,306	-425	-15.6	2.85	2.78
Publ U: Other	590,693	642,392	51,700	8.8	22,977	24,154	1,177	5.1	3.89	3.76
Ag HGA: Exist	176,901	192,614	15,713	8.9	1,828	1,906	78	4.3	1.03	0.99
Ag Hmstd Land	951,153	1,002,154	51,001	5.4	4,872	4,572	-300	-6.2	0.51	0.46
Ag Non-Hmstd	426,660	451,786	25,127	5.9	4,187	4,170	-17	-0.4	0.98	0.92
ResHmstd: NewCon	0	251,755	251,755	0.0	0	3,101	3,101	0.0	0.00	1.23
All other NewCon	0	170,718	170,718	0.0	0	3,859	3,859	0.0	0.00	2.26
<b>Total</b>	<b>36,788,989</b>	<b>39,801,569</b>	<b>3,012,580</b>	<b>8.2</b>	<b>633,221</b>	<b>648,229</b>	<b>15,008</b>	<b>2.4</b>	<b>1.72</b>	<b>1.63</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	411,274	444,251	32,976	8.0	County	31.69 29.50	0.000	0.000
(-) TIF Tax Capacity	9,385	9,367	-18	-0.2	City/Town	44.49 42.99	0.750	0.608
(-) FD Contrib Tax Cap	48,429	48,282	-147	-0.3	School District	29.91 27.53	23.006	22.725
(=) Taxable Tax Capacity	353,460	386,601	33,141	9.4	Special District	5.34 4.88	0.000	0.000
FD Distrib Tax Cap	49,286	49,417	131	0.3	<b>Total</b>	111.43 104.90	23.756	23.334

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	141,200	153,700	8.9	1,635	1,725	90	5.5	1.16	1.12
Res Hmstd: Avg Val	211,800	230,500	8.8	2,661	2,783	122	4.6	1.26	1.21
Res Hmstd: Hi Val	282,300	307,300	8.9	3,684	3,840	156	4.2	1.31	1.25
Res Hmstd: Ex-Hi Val	423,500	461,000	8.9	5,725	5,912	187	3.3	1.35	1.28
Apartment	300,000	292,100	-2.6	4,891	4,512	-379	-7.8	1.63	1.54
Comm/Ind: Lo Val	150,000	148,700	-0.9	4,473	4,285	-188	-4.2	2.98	2.88
Comm/Ind: Med Val	300,000	297,400	-0.9	10,319	9,871	-448	-4.3	3.44	3.32
Comm/Ind: Hi Val	1,000,000	991,500	-0.9	37,597	35,998	-1,599	-4.3	3.76	3.63

**CARVER & SCOTT COUNTIES**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	15,861,720	17,397,335	1,535,616	9.7	211,191	218,863	7,672	3.6	1.33	1.26
Res Non-Hm: exis	2,247,790	2,450,423	202,633	9.0	32,846	33,402	556	1.7	1.46	1.36
Miscellaneous	25,459	26,136	676	2.7	456	434	-23	-5.0	1.79	1.66
Apartments: exis	407,926	421,696	13,770	3.4	7,187	6,886	-301	-4.2	1.76	1.63
Low-inc Apts: ex	96,380	108,839	12,459	12.9	1,070	1,135	64	6.0	1.11	1.04
Seasnl Rec: exis	73,790	69,504	-4,286	-5.8	1,029	918	-111	-10.8	1.39	1.32
Com/Ind: Lo: exi	375,668	374,201	-1,466	-0.4	11,499	10,972	-527	-4.6	3.06	2.93
Com/Ind Hi: exis	2,370,544	2,437,499	66,955	2.8	94,855	93,254	-1,601	-1.7	4.00	3.83
Publ U: Elec Gen	19,564	18,766	-798	-4.1	545	500	-45	-8.3	2.79	2.66
Publ U: Other	248,209	298,203	49,993	20.1	9,585	10,847	1,262	13.2	3.86	3.64
Ag HGA: Exist	336,423	352,971	16,548	4.9	3,451	3,467	16	0.5	1.03	0.98
Ag Hmstd Land	1,257,354	1,338,720	81,366	6.5	5,885	5,745	-140	-2.4	0.47	0.43
Ag Non-Hmstd	550,976	579,457	28,482	5.2	5,740	5,676	-65	-1.1	1.04	0.98
ResHmstd: NewCon	0	273,569	273,569	0.0	0	3,506	3,506	0.0	0.00	1.28
All other NewCon	0	146,219	146,219	0.0	0	2,904	2,904	0.0	0.00	1.99
<b>Total</b>	<b>23,871,801</b>	<b>26,293,537</b>	<b>2,421,736</b>	<b>10.1</b>	<b>385,342</b>	<b>398,509</b>	<b>13,167</b>	<b>3.4</b>	<b>1.61</b>	<b>1.52</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	254,229	281,090	26,860	10.6	County	41.94	38.30	0.000	0.000
(-) TIF Tax Capacity	6,252	2,513	-3,740	-59.8	City/Town	35.71	33.32	0.978	0.867
(-) FD Contrib Tax Cap	21,471	21,638	167	0.8	School District	36.16	33.99	18.272	17.563
(=) Taxable Tax Capacity	226,506	256,939	30,433	13.4	Special District	5.81	5.60	0.000	0.000
FD Distrib Tax Cap	23,941	24,487	546	2.3	<b>Total</b>	119.62	111.21	19.250	18.430

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	168,500	184,800	9.7	2,076	2,166	91	4.4	1.23	1.17
Res Hmstd: Avg Val	252,700	277,200	9.7	3,336	3,457	121	3.6	1.32	1.25
Res Hmstd: Hi Val	336,800	369,400	9.7	4,594	4,744	150	3.3	1.36	1.28
Res Hmstd: Ex-Hi Val	505,300	554,200	9.7	7,033	7,335	302	4.3	1.39	1.32
Apartment	300,000	308,000	2.7	5,063	4,849	-214	-4.2	1.69	1.57
Comm/Ind: Lo Val	150,000	149,400	-0.4	4,511	4,302	-209	-4.6	3.01	2.88
Comm/Ind: Med Val	300,000	298,800	-0.4	10,430	9,941	-489	-4.7	3.48	3.33
Comm/Ind: Hi Val	1,000,000	996,100	-0.4	38,051	36,284	-1,768	-4.6	3.81	3.64



**NORTHERN HENNEPIN CO.**

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	14,770,843	16,250,477	1,479,634	10.0	229,764	240,645	10,881	4.7	1.56	1.48
Res Non-Hm: exis	1,590,644	1,619,028	28,384	1.8	28,575	27,129	-1,447	-5.1	1.80	1.68
Miscellaneous	23,716	23,686	-30	-0.1	546	508	-38	-7.0	2.30	2.15
Apartments: exis	936,215	1,011,855	75,639	8.1	20,794	20,989	195	0.9	2.22	2.07
Low-inc Apts: ex	121,297	123,608	2,311	1.9	1,638	1,560	-78	-4.8	1.35	1.26
Seasnl Rec: exis	6,868	160,842	153,974	#####	139	2,491	2,352	#####	2.02	1.55
Com/Ind: Lo: exi	343,392	339,557	-3,834	-1.1	11,596	10,999	-597	-5.1	3.38	3.24
Com/Ind Hi: exis	3,810,589	3,831,003	20,415	0.5	167,533	161,432	-6,102	-3.6	4.40	4.21
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	259,666	256,952	-2,713	-1.0	11,297	10,743	-553	-4.9	4.35	4.18
Ag HGA: Exist	52,887	56,731	3,844	7.3	788	810	22	2.8	1.49	1.43
Ag Hmstd Land	138,766	154,626	15,860	11.4	900	955	54	6.0	0.65	0.62
Ag Non-Hmstd	191,021	196,785	5,764	3.0	2,812	2,693	-119	-4.2	1.47	1.37
ResHmstd: NewCon	0	165,825	165,825	0.0	0	2,449	2,449	0.0	0.00	1.48
All other NewCon	0	134,637	134,637	0.0	0	3,959	3,959	0.0	0.00	2.94
<b>Total</b>	<b>22,245,903</b>	<b>24,325,613</b>	<b>2,079,710</b>	<b>9.3</b>	<b>476,383</b>	<b>487,361</b>	<b>10,978</b>	<b>2.3</b>	<b>2.14</b>	<b>2.00</b>

**Tax Base**

**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	250,296	273,338	23,042	9.2	County	49.88	46.33	0.000	0.000
(-) TIF Tax Capacity	6,316	5,784	-532	-8.4	City/Town	51.88	48.45	0.732	0.671
(-) FD Contrib Tax Cap	31,492	32,250	758	2.4	School District	32.82	29.77	26.836	26.218
(=) Taxable Tax Capacity	212,488	235,305	22,817	10.7	Special District	11.20	10.56	0.000	0.000
FD Distrib Tax Cap	42,884	42,981	97	0.2	<b>Total</b>	145.79	135.10	27.568	26.889

**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	123,500	135,900	10.0	1,760	1,864	104	5.9	1.43	1.37
Res Hmstd: Avg Val	185,100	203,600	10.0	2,909	3,043	134	4.6	1.57	1.49
Res Hmstd: Hi Val	246,700	271,400	10.0	4,057	4,223	166	4.1	1.64	1.56
Res Hmstd: Ex-Hi Val	370,200	407,300	10.0	6,360	6,590	230	3.6	1.72	1.62
Apartment	300,000	299,600	-0.1	6,294	5,865	-429	-6.8	2.1	1.96
Comm/Ind: Lo Val	150,000	148,300	-1.1	5,007	4,748	-258	-5.2	3.34	3.20
Comm/Ind: Med Val	300,000	296,700	-1.1	11,545	10,934	-610	-5.3	3.85	3.69
Comm/Ind: Hi Val	1,000,000	988,800	-1.1	42,055	39,862	-2,193	-5.2	4.21	4.03

**SOUTHEAST HENNEPIN CO.**

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	18,169,527	19,467,184	1,297,658	7.1	271,968	276,860	4,892	1.8	1.50	1.42
Res Non-Hm: exis	2,205,527	2,439,262	233,735	10.6	36,032	37,389	1,357	3.8	1.63	1.53
Miscellaneous	6,906	8,238	1,332	19.3	154	168	14	8.8	2.23	2.03
Apartments: exis	2,215,076	2,346,420	131,344	5.9	43,710	43,308	-403	-0.9	1.97	1.85
Low-inc Apts: ex	170,183	169,514	-669	-0.4	2,076	1,931	-145	-7.0	1.22	1.14
Seasnl Rec: exis	2,488	65,658	63,169	#####	35	1,074	1,039	#####	1.40	1.64
Com/Ind: Lo: exi	396,831	392,360	-4,471	-1.1	12,855	12,174	-681	-5.3	3.24	3.10
Com/Ind Hi: exis	7,612,678	7,748,003	135,324	1.8	320,938	311,698	-9,240	-2.9	4.22	4.02
Publ U: Elec Gen	222	221	-1	-0.5	8	7	0	-4.5	3.40	3.26
Publ U: Other	197,830	206,059	8,228	4.2	8,379	8,345	-35	-0.4	4.24	4.05
Ag HGA: Exist	151	296	145	96.0	2	4	2	105.3	1.38	1.45
Ag Hmstd Land	130	0	-130	-100.0	0	0	0	-100.0	0.28	0.00
Ag Non-Hmstd	312	366	54	17.2	4	5	0	8.8	1.40	1.30
ResHmstd: NewCon	0	117,387	117,387	0.0	0	1,657	1,657	0.0	0.00	1.41
All other NewCon	0	200,607	200,607	0.0	0	4,479	4,479	0.0	0.00	2.23
<b>Total</b>	<b>30,977,861</b>	<b>33,161,573</b>	<b>2,183,713</b>	<b>7.0</b>	<b>696,161</b>	<b>699,098</b>	<b>2,937</b>	<b>0.4</b>	<b>2.25</b>	<b>2.11</b>

**Tax Base**

**Tax Rates**

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	386,858	413,051	26,193	6.8	County	49.87	46.33	0.000	0.000
(-) TIF Tax Capacity	36,127	30,044	-6,084	-16.8	City/Town	45.05	42.47	0.204	0.188
(-) FD Contrib Tax Cap	53,256	51,004	-2,252	-4.2	School District	28.91	26.71	20.981	20.376
(=) Taxable Tax Capacity	297,475	332,003	34,529	11.6	Special District	12.97	11.96	0.000	0.000
FD Distrib Tax Cap	24,432	24,632	200	0.8	<b>Total</b>	136.80	127.46	21.184	20.564

**Tax Burdens on Hypothetical Properties**

Hypothetical Properties	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	165,000	176,800		7.2	2,300	2,345	45	1.9	1.39	1.33
Res Hmstd: Avg Val	247,400	265,100		7.2	3,704	3,754	50	1.3	1.5	1.42
Res Hmstd: Hi Val	329,800	353,400		7.2	5,107	5,162	55	1.1	1.55	1.46
Res Hmstd: Ex-Hi Val	494,800	530,100		7.1	7,817	7,943	126	1.6	1.58	1.5
Apartment	300,000	357,900		19.3	5,766	6,438	673	11.7	1.92	1.8
Comm/Ind: Lo Val	150,000	148,300		-1.1	4,782	4,526	-255	-5.3	3.19	3.05
Comm/Ind: Med Val	300,000	296,600		-1.1	11,051	10,443	-608	-5.5	3.68	3.52
Comm/Ind: Hi Val	1,000,000	988,700		-1.1	40,310	38,133	-2,176	-5.4	4.03	3.86

**SOUTHWEST HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	24,631,528	26,113,603	1,482,076	6.0	347,269	357,026	9,757	2.8	1.41	1.37
Res Non-Hm: exis	4,095,440	3,828,388	-267,052	-6.5	61,204	55,119	-6,085	-9.9	1.49	1.44
Miscellaneous	17,642	17,661	18	0.1	355	341	-14	-4.0	2.01	1.93
Apartments: exis	1,749,679	1,888,419	138,740	7.9	31,028	32,044	1,015	3.3	1.77	1.70
Low-inc Apts: ex	127,885	131,392	3,507	2.7	1,393	1,383	-11	-0.8	1.09	1.05
Seasnl Rec: exis	106,692	754,425	647,733	607.1	1,534	10,764	9,230	601.8	1.44	1.43
Com/Ind: Lo: exi	364,442	358,973	-5,468	-1.5	11,161	10,726	-435	-3.9	3.06	2.99
Com/Ind Hi: exis	6,054,421	6,044,530	-9,891	-0.2	243,184	236,513	-6,671	-2.7	4.02	3.91
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	259,059	271,989	12,930	5.0	10,338	10,568	230	2.2	3.99	3.89
Ag HGA: Exist	53,377	54,679	1,302	2.4	707	703	-4	-0.6	1.32	1.29
Ag Hmstd Land	88,533	95,833	7,299	8.2	418	440	22	5.2	0.47	0.46
Ag Non-Hmstd	198,185	182,913	-15,272	-7.7	2,256	1,992	-264	-11.7	1.14	1.09
ResHmstd: NewCon	0	267,334	267,334	0.0	0	3,615	3,615	0.0	0.00	1.35
All other NewCon	0	270,464	270,464	0.0	0	6,383	6,383	0.0	0.00	2.36
<b>Total</b>	<b>37,746,884</b>	<b>40,280,604</b>	<b>2,533,720</b>	<b>6.7</b>	<b>710,847</b>	<b>727,614</b>	<b>16,767</b>	<b>2.4</b>	<b>1.88</b>	<b>1.81</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	449,124	478,429	29,305	6.5	County	49.87	46.33	0.000	0.000
(-) TIF Tax Capacity	7,504	8,663	1,158	15.4	City/Town	31.83	30.58	0.762	0.726
(-) FD Contrib Tax Cap	48,957	50,156	1,199	2.4	School District	26.42	25.42	20.977	22.369
(=) Taxable Tax Capacity	392,662	419,610	26,948	6.9	Special District	12.08	11.27	0.000	0.000
FD Distrib Tax Cap	17,822	17,795	-26	-0.1	<b>Total</b>	120.20	113.60	21.739	23.096

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	225,100	238,600	6.0	2,991	3,082	92	3.1	1.33	1.29
Res Hmstd: Avg Val	337,500	357,800	6.0	4,708	4,834	126	2.7	1.39	1.35
Res Hmstd: Hi Val	449,900	477,000	6.0	6,386	6,520	135	2.1	1.42	1.37
Res Hmstd: Ex-Hi Val	675,000	715,600	6.0	10,107	10,394	287	2.8	1.5	1.45
Apartment	300,000	300,300	0.1	5,160	4,958	-202	-3.9	1.72	1.65
Comm/Ind: Lo Val	150,000	147,700	-1.5	4,561	4,381	-180	-3.9	3.04	2.97
Comm/Ind: Med Val	300,000	295,500	-1.5	10,533	10,092	-441	-4.2	3.51	3.42
Comm/Ind: Hi Val	1,000,000	985,000	-1.5	38,403	36,830	-1,573	-4.1	3.84	3.74

**SUBURBAN RAMSEY CO.**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	13,036,624	14,124,991	1,088,367	8.3	191,553	198,237	6,684	3.5	1.47	1.40
Res Non-Hm: exis	1,467,607	1,653,588	185,982	12.7	24,039	25,424	1,386	5.8	1.64	1.54
Miscellaneous	91,186	90,613	-573	-0.6	1,864	1,747	-117	-6.3	2.04	1.93
Apartments: exis	1,317,644	1,379,495	61,851	4.7	26,223	25,922	-301	-1.1	1.99	1.88
Low-inc Apts: ex	263,035	273,198	10,163	3.9	3,289	3,161	-127	-3.9	1.25	1.16
Seasnl Rec: exis	10,827	8,960	-1,866	-17.2	169	131	-38	-22.5	1.56	1.46
Com/Ind: Lo: exi	341,666	336,736	-4,930	-1.4	11,047	10,483	-564	-5.1	3.23	3.11
Com/Ind Hi: exis	4,369,366	4,326,124	-43,241	-1.0	185,531	177,017	-8,514	-4.6	4.25	4.09
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	202,277	214,526	12,249	6.1	8,531	8,716	185	2.2	4.22	4.06
Ag HGA: Exist	853	853	0	0.0	13	12	-1	-6.9	1.49	1.39
Ag Hmstd Land	986	1,027	41	4.1	5	5	0	0.7	0.47	0.45
Ag Non-Hmstd	21,753	21,313	-439	-2.0	273	247	-27	-9.7	1.26	1.16
ResHmstd: NewCon	0	56,696	56,696	0.0	0	788	788	0.0	0.00	1.39
All other NewCon	0	85,346	85,346	0.0	0	2,466	2,466	0.0	0.00	2.89
<b>Total</b>	<b>21,123,824</b>	<b>22,573,469</b>	<b>1,449,645</b>	<b>6.9</b>	<b>452,536</b>	<b>454,356</b>	<b>1,820</b>	<b>0.4</b>	<b>2.14</b>	<b>2.01</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	250,479	266,306	15,827	6.3	County	63.72	58.75	0.000	0.000
(-) TIF Tax Capacity	14,191	12,784	-1,407	-9.9	City/Town	34.97	33.40	1.028	0.802
(-) FD Contrib Tax Cap	34,312	34,520	208	0.6	School District	27.41	26.10	22.747	22.290
(=) Taxable Tax Capacity	201,976	219,002	17,026	8.4	Special District	10.68	9.99	0.000	0.000
FD Distrib Tax Cap	27,647	28,131	484	1.7	<b>Total</b>	136.78	128.25	23.775	23.091

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	136,800	148,200	8.3	1,855	1,936	81	4.4	1.36	1.31
Res Hmstd: Avg Val	205,100	222,200	8.3	3,036	3,142	106	3.5	1.48	1.41
Res Hmstd: Hi Val	273,500	296,300	8.3	4,219	4,349	130	3.1	1.54	1.47
Res Hmstd: Ex-Hi Val	410,300	444,600	8.4	6,583	6,729	145	2.2	1.60	1.51
Apartment	300,000	298,100	-0.6	5,843	5,467	-375	-6.4	1.95	1.83
Comm/Ind: Lo Val	150,000	147,800	-1.5	4,816	4,573	-243	-5.0	3.21	3.09
Comm/Ind: Med Val	300,000	295,700	-1.4	11,119	10,540	-578	-5.2	3.71	3.56
Comm/Ind: Hi Val	1,000,000	985,600	-1.4	40,530	38,471	-2,059	-5.1	4.05	3.90

## CITY OF MINNEAPOLIS

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	16,644,693	17,777,664	1,132,971	6.8	277,969	280,367	2,399	0.9	1.67	1.58
Res Non-Hm: exis	4,986,630	5,564,505	577,875	11.6	95,343	99,107	3,764	3.9	1.91	1.78
Miscellaneous	46,750	50,410	3,660	7.8	923	922	-1	-0.2	1.97	1.83
Apartments: exis	3,171,547	3,607,482	435,934	13.7	69,137	72,979	3,842	5.6	2.18	2.02
Low-inc Apts: ex	479,763	477,572	-2,192	-0.5	6,438	5,963	-475	-7.4	1.34	1.25
Seasnl Rec: exis	12,800	12,786	-14	-0.1	277	258	-19	-6.9	2.17	2.02
Com/Ind: Lo: exi	629,947	620,392	-9,555	-1.5	21,319	20,039	-1,280	-6.0	3.38	3.23
Com/Ind Hi: exis	6,850,549	7,141,699	291,150	4.3	303,945	302,032	-1,914	-0.6	4.44	4.23
Publ U: Elec Gen	37,452	51,090	13,638	36.4	1,272	1,642	371	29.1	3.40	3.21
Publ U: Other	335,717	353,889	18,172	5.4	14,892	14,965	73	0.5	4.44	4.23
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	1,496	1,695	198	13.2	23	24	1	3.8	1.56	1.43
ResHmstd: NewCon	0	80,440	80,440	0.0	0	1,269	1,269	0.0	0.00	1.58
All other NewCon	0	803,488	803,488	0.0	0	17,682	17,682	0.0	0.00	2.20
<b>Total</b>	<b>33,197,345</b>	<b>36,543,111</b>	<b>3,345,766</b>	<b>10.1</b>	<b>791,538</b>	<b>817,249</b>	<b>25,711</b>	<b>3.2</b>	<b>2.38</b>	<b>2.24</b>

## Tax Base

## Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	405,516	447,845	42,329	10.4	County	49.36	46.09	0.000	0.000
(-) TIF Tax Capacity	31,184	34,876	3,692	11.8	City/Town	71.87	66.24	2.819	2.561
(-) FD Contrib Tax Cap	49,148	51,742	2,594	5.3	School District	25.71	22.21	19.811	20.691
(=) Taxable Tax Capacity	325,184	361,227	36,043	11.1	Special District	9.35	8.70	0.000	0.000
FD Distrib Tax Cap	48,687	49,818	1,131	2.3	<b>Total</b>	156.29	143.24	22.630	23.252

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	144,300	154,100	6.8	2,203	2,231	28	1.3	1.53	1.45
Res Hmstd: Avg Val	216,400	231,100	6.8	3,594	3,612	18	0.5	1.66	1.56
Res Hmstd: Hi Val	288,400	308,000	6.8	4,984	4,992	8	0.2	1.73	1.62
Res Hmstd: Ex-Hi Val	432,700	462,200	6.8	7,742	7,695	-47	-0.6	1.79	1.66
Apartment	300,000	323,500	7.8	6,540	6,544	5	0.1	2.18	2.02
Comm/Ind: Lo Val	150,000	147,700	-1.5	5,076	4,771	-306	-6.0	3.38	3.23
Comm/Ind: Med Val	300,000	295,400	-1.5	11,731	10,994	-737	-6.3	3.91	3.72
Comm/Ind: Hi Val	1,000,000	984,800	-1.5	42,789	40,150	-2,639	-6.2	4.28	4.08

<b>CITY OF ST. PAUL</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	9,921,711	10,700,818	779,106	7.9	157,568	161,395	3,826	2.4	1.59	1.51
Res Non-Hm: exis	2,093,257	2,356,453	263,196	12.6	39,498	41,401	1,903	4.8	1.89	1.76
Miscellaneous	5,739	6,448	708	12.3	122	123	1	0.6	2.13	1.91
Apartments: exis	1,965,777	2,054,488	88,711	4.5	42,966	41,850	-1,116	-2.6	2.19	2.04
Low-inc Apts: ex	440,086	448,809	8,723	2.0	5,862	5,516	-346	-5.9	1.33	1.23
Seasnl Rec: exis	427	487	60	14.1	8	8	0	6.2	1.84	1.72
Com/Ind: Lo: exi	416,914	412,450	-4,464	-1.1	14,062	13,296	-765	-5.4	3.37	3.22
Com/Ind Hi: exis	3,241,208	3,212,471	-28,737	-0.9	144,277	136,638	-7,640	-5.3	4.45	4.25
Publ U: Elec Gen	963	38,870	37,907	#####	33	1,259	1,226	#####	3.41	3.24
Publ U: Other	250,585	258,998	8,414	3.4	11,147	11,009	-138	-1.2	4.45	4.25
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	765	926	160	21.0	13	14	2	12.3	1.64	1.52
ResHmstd: NewCon	0	52,255	52,255	0.0	0	788	788	0.0	0.00	1.51
All other NewCon	0	121,829	121,829	0.0	0	2,747	2,747	0.0	0.00	2.25
<b>Total</b>	<b>18,337,431</b>	<b>19,665,300</b>	<b>1,327,869</b>	<b>7.2</b>	<b>415,556</b>	<b>416,044</b>	<b>489</b>	<b>0.1</b>	<b>2.27</b>	<b>2.12</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	214,295	229,259	14,964	7.0	County	58.94	54.16	0.000	0.000
(-) TIF Tax Capacity	20,796	20,745	-51	-0.2	City/Town	46.12	43.69	0.000	0.000
(-) FD Contrib Tax Cap	22,811	24,569	1,758	7.7	School District	46.76	42.86	13.702	13.485
(=) Taxable Tax Capacity	170,688	183,945	13,257	7.8	Special District	12.07	11.46	0.000	0.000
FD Distrib Tax Cap	47,391	50,525	3,134	6.6	<b>Total</b>	163.89	152.17	13.702	13.485

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	118,600	127,900	7.8	1,671	1,727	56	3.4	1.41	1.35
Res Hmstd: Avg Val	177,800	191,800	7.9	2,810	2,873	64	2.3	1.58	1.5
Res Hmstd: Hi Val	237,000	255,600	7.8	3,948	4,018	69	1.8	1.67	1.57
Res Hmstd: Ex-Hi Val	355,600	383,500	7.8	6,229	6,311	82	1.3	1.75	1.65
Apartment	300,000	337,000	12.3	6,557	6,865	308	4.7	2.19	2.04
Comm/Ind: Lo Val	150,000	148,400	-1.1	5,059	4,784	-275	-5.4	3.37	3.22
Comm/Ind: Med Val	300,000	296,800	-1.1	11,736	11,080	-657	-5.6	3.91	3.73
Comm/Ind: Hi Val	1,000,000	989,300	-1.1	42,896	40,534	-2,362	-5.5	4.29	4.1

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
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
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	4
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	15,683
171.2	Ag Hmstd 2a l & b: <115K: New	0.500	24,012	120	47
172.1	Ag Hmstd 2a l & b: 115K-345K: Exist	0.500	12,342,798	61,714	31,808
172.2	Ag Hmstd 2a l & b: 115K-345K: New	0.500	29,726	149	79
173.1	Ag Hmstd 2a l & b: 345K-1.29M: Exist	0.500	31,505,744	157,529	102,826
173.2	Ag Hmstd 2a l & b: 345K-1.29M: New	0.500	66,021	330	224
174.1	Ag Hmstd 2a l & b: >1.29M: Exist	1.000	24,261,315	242,613	139,374
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	1,707
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	2,870
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	3,875
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	1,293
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	377
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	260,150
183.2	Ag 2a Non-homestead: New	1.000	80,725	807	521

House Research Dept.

Simulation No. 15A6 Baseline: Actual Pay 2014 incl Supp Ag Credit

11/20/2015	3:51 PM	Alternative:	Actual Pay 2015 (Revised)	(all figures in \$000s)		
184.1	Ag 2b Non-homestead: Exist	1.000	7,322,320	73,223	68,305	
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	2,656	
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	
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	



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Baseline: Actual Pay 2014 incl Supp Ag Credit

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Alternative: Actual Pay 2015 (Revised)

(all figures in \$000s)

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
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
<b>State Total</b>			578,213,208	6,041,283	8,628,703

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
166.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	23,559	106	113
166.2	Blind/dis Hmstd HGA: <50K: New	0.450	83	0	0
167.1	Ag Hmstd HGA: <76K: Exist	1.000	5,030,841	50,308	51,754
167.2	Ag Hmstd HGA: <76K: New	1.000	14,308	143	154
168.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	3,473,120	34,731	36,619
168.2	Ag Hmstd HGA: 76K-414K: New	1.000	9,712	97	106
169.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	37,695	377	400
169.2	Ag Hmstd HGA: 414K-500K: New	1.000	123	1	1
170.1	Ag Hmstd HGA: >500K: Exist	1.250	57,855	723	774
170.2	Ag Hmstd HGA: >500K: New	1.250	231	3	3
171.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	2,393	11	0
171.2	Blind/dis 2a Hmstd land <50K: New	0.450	5	0	0
172.1	Ag Hmstd 2a 1 & b: <115K: Exist	0.500	8,905,135	44,526	-381
172.2	Ag Hmstd 2a 1 & b: <115K: New	0.500	23,343	117	11
173.1	Ag Hmstd 2a 1 & b: 115K-260K: Exist	0.500	9,822,675	49,113	35,521
173.2	Ag Hmstd 2a 1 & b: 115K-260K: New	0.500	22,472	112	91
174.1	Ag Hmstd 2a 1 & b: 260K-1.9M: Exist	0.500	43,234,700	216,173	138,772
174.2	Ag Hmstd 2a 1 & b: 260K-1.9M: New	0.500	81,324	407	280
175.1	Ag Hmstd 2a 1 & b: >1.9M: Exist	1.000	24,601,271	246,013	136,666
175.2	Ag Hmstd 2a 1 & b: >1.9M: New	1.000	40,615	406	235
176.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	229	1	0
176.2	Blind/dis Hmstd 2b land <50K: New	0.450	0	0	0
177.1	Ag Hmstd 2b 1 & b: <115K: Exist	0.500	708,450	3,542	784
177.2	Ag Hmstd 2b 1 & b: <115K: New	0.500	80	0	0
178.1	Ag Hmstd 2b 1 & b: 115K-260K: Exist	0.500	790,993	3,955	3,803
178.2	Ag Hmstd 2b 1 & b: 115K-260K: New	0.500	58	0	0
179.1	Ag Hmstd 2b 1 & b: 260K-1.9M: Exist	0.500	1,254,353	6,272	5,520
179.2	Ag Hmstd 2b 1 & b: 260K-1.9M: New	0.500	141	1	0
180.1	Ag Hmstd 2b 1 & b: >1.9M: Exist	1.000	142,250	1,422	1,092
180.2	Ag Hmstd 2b 1 & b: >1.9M: New	1.000	28	0	0
182.1	Ag Hmstd 2a Farm entity unused 1st tier	0.500	166,139	831	561
182.2	Ag Hmstd 2a Farm entity unused 1st tier	0.500	338	2	1
183.1	Ag Hmstd 2b Farm entity unused 1st tier	0.500	4,553	23	18
184.1	Ag 2a Non-homestead: Exist	1.000	47,147,642	471,476	282,972
184.2	Ag 2a Non-homestead: New	1.000	79,380	794	513
185.1	Ag 2b Non-homestead: Exist	1.000	7,479,139	74,791	69,284
185.2	Ag 2b Non-homestead: New	1.000	606	6	5
186.1	Migrant Housing <500K: Exist	1.000	1,072	11	14
189.1	Managed forest land (2c)	0.650	471,145	3,062	2,847
190.1	Private Airport (2d)	1.000	1,040	10	11
196.1	Res 1b Homestead: <50K: Exist	0.450	471,130	2,120	2,875
196.2	Res 1b Homestead: <50K: New	0.450	3,046	14	18
197.1	Res Homestead: <76K: Exist	1.000	97,907,604	979,076	1,362,095
197.2	Res Homestead: <76K: New	1.000	775,641	7,756	10,487
198.1	Res Homestead: 76K-414K: Exist	1.000	145,848,362	1,458,484	1,988,481
198.2	Res Homestead: 76K-414K: New	1.000	1,299,690	12,997	17,374
199.1	Res Homestead: 414K-500K: Exist	1.000	3,090,302	30,903	38,269
199.2	Res Homestead: 414K-500K: New	1.000	31,298	313	389
200.1	Res Homestead: > 500K: Exist	1.250	10,815,025	135,188	172,927
200.2	Res Homestead: > 500K: New	1.250	107,287	1,341	1,673

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Baseline: Actual Pay 2014 incl Supp Ag Credit

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Alternative: Actual Pay 2015 (Revised)

(all figures in \$000s)

202.1	Res NonHmstd 1 unit: <76K: Exist	1.000	15,737,030	157,370	224,223
202.2	Res NonHmstd 1 unit: <76K: New	1.000	296,915	2,969	4,083
203.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	16,959,724	169,597	237,241
203.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	389,389	3,894	5,274
204.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,123,997	26,550	34,907
204.2	Res NonHmstd 1 unit: >500K: New	1.250	57,771	722	917
206.1	Res NonHmstd 2-3 units: Exist	1.250	6,869,039	85,863	120,323
206.2	Res NonHmstd 2-3 units: New	1.250	145,205	1,815	2,423
207.1	MH Coop >50% owner-occupied: Exist	0.750	7,648	57	89
208.1	MH Coop <50% owner-occupied: Exist	1.000	527	5	6
209.1	Regular apartments (4a): Exist	1.250	20,308,996	253,862	373,964
209.2	Regular apartments (4a): New	1.250	976,303	12,204	18,610
210.1	Low-income housing (4d): <100K Exist	0.750	3,115,627	23,367	35,969
210.2	Low-income housing (4d): <100K New	0.750	126,855	951	1,510
211.1	Low-income housing (4d) >100K: Exist	0.250	23,014	58	89
211.2	Low-income housing (4d) >100K: New	0.250	682	2	2
212.1	Student housing: Exist	1.000	25,067	251	361
213.1	Manuf home park land: Exist	1.250	600,696	7,509	10,416
213.2	Manuf home park land: New	1.250	286	4	5
215.1	Non-comm SeasRec: <76K: Exist	1.000	9,699,656	96,997	89,781
215.2	Non-comm SeasRec: <76K: New	1.000	91,756	918	838
216.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	13,375,369	133,754	135,824
216.2	Non-Comm SeasRec: 76K-500K: New	1.000	118,163	1,182	1,187
217.1	Non-comm SeasRec: >500K: Exist	1.250	1,564,099	19,551	19,738
217.2	Non-comm SeasRec: >500K: New	1.250	14,517	181	186
219.1	Comm SeasRec 1c: <600K: Exist	0.500	374,672	1,873	1,788
219.2	Comm SeasRec 1c: <600K: New	0.500	1,854	9	9
220.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	174,997	1,750	1,569
220.2	Com SeasRec 1c: 600K-2.3M: New	1.000	976	10	9
221.1	Com SeasRec 1c: >2.3M: Exist	1.250	12,360	155	159
221.2	Com SeasRec 1c: >2.3M: New	1.250	52	1	1
222.1	Com SeasRec 4c: <500K: Exist	1.000	209,650	2,096	2,596
222.2	Com SeasRec 4c: <500K: New	1.000	1,507	15	19
223.1	Com SeasRec 4c: >500K: Exist	1.250	129,141	1,614	1,752
223.2	Com SeasRec 4c: >500K: New	1.250	631	8	10
224.1	Bed & Breakfast: Exist	1.250	22,002	275	329
224.2	Bed & Breakfast: New	1.250	59	1	1
225.1	Qualifying golf courses	1.250	215,039	2,688	3,053
226.1	Metro Non-profit Indoor Rec	1.250	12,672	158	256
227.1	Non-profit/Comm Serv - NonRev: Exist	1.500	31,582	474	661
228.1	Non-profit/Comm Serv - donation: Exist	1.500	67,555	1,013	1,628
229.1	Seasonal Restaurant on Lake: Exist	1.250	21,603	270	257
230.1	Qualifying Marina <500K: Exist	1.000	15,103	151	195
231.1	Qualifying Marina >500K: Exist	1.250	21,169	265	332
233.1	Commercial: <150K: Exist	1.500	8,495,765	127,436	246,412
233.2	Commercial: <150K: New	1.500	139,682	2,095	3,894
234.1	Commercial: >150K: Exist	2.000	45,713,632	914,273	1,792,598
234.2	Commercial: >150K: New	2.000	615,639	12,313	23,431
236.1	JOBZ Commercial: <150K: Exist	0.000	6,873	0	0
236.2	JOBZ Commercial: <150K: New	0.000	122	0	0
237.1	JOBZ Commercial: >150K: Exist	0.000	97,392	0	0
237.2	JOBZ Commercial: >150K: New	0.000	1,364	0	0
240.1	Industrial: <150K: Exist	1.500	1,344,332	20,165	39,941
240.2	Industrial: <150K: New	1.500	26,838	403	793
241.1	Industrial: >150K: Exist	2.000	13,825,412	276,508	541,628

House Research Dept.

Simulation No. 15A6

Baseline: Actual Pay 2014 incl Supp Ag Credit

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Alternative: Actual Pay 2015 (Revised)

(all figures in \$000s)

241.2	Industrial: >150K: New	2.000	229,026	4,581	8,856
243.1	JOBZ Industrial: <150K: Exist	0.000	10,020	0	0
243.2	JOBZ Industrial: <150K: New	0.000	404	0	0
244.1	JOBZ Industrial: >150K: Exist	0.000	307,916	0	0
244.2	JOBZ Industrial: >150K: New	0.000	10,813	0	0
247.1	Publ Util: land & bldgs <150K	1.500	56,645	850	1,423
248.1	Publ Util: land & bldgs >150K	2.000	1,018,647	20,373	35,838
249.1	Publ Util: Electric Generat Mach	2.000	2,452,545	49,051	60,283
250.1	Publ Util: machinery (non-generat)	2.000	1,748,264	34,965	57,091
252.1	Railroad <150K	1.500	211,290	3,169	6,458
253.1	Railroad >150K	2.000	1,190,618	23,812	41,724
255.1	Non-comm aircraft hangars	1.500	3,962	59	79
256.1	Mineral	2.000	2,349	47	107
257.1	Misc class 5	2.000	892	18	15
263.1	Personal: 3f	1.000	27,158	272	309
264.1	Non-comm aircraft hangars	1.500	81,944	1,229	1,577
265.1	Pers: It31 tools&mach excl elec gen	2.000	321,586	6,432	10,473
266.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	4,483	45	66
267.1	Pers: It32 struct/leased land-NCSRR<76	1.000	56,398	564	571
268.1	Pers: It32 NCSRR: 76K-500K	1.000	6,110	61	63
270.1	Pers: It32 struct/leased land-C/I	2.000	57,222	1,144	1,927
271.1	Pers: Item 33 ag real estate	1.000	53,073	531	524
273.1	Pers: It41 struct/leased land - C/I	2.000	481,787	9,636	14,131
277.1	Pers: It41 struct/leased land - nonC/I, no	1.000	15,938	159	244
278.1	Pers: Item 42 non-EZ struct/RR land	2.000	40,863	817	1,522
279.1	Pers: It43 leased real estate - non C/I	1.250	23,578	295	477
280.1	Pers: Item 43 leased real estate - C/I	2.000	539,692	10,794	14,410
281.1	Pers: Item 44T electric util trans lines	2.000	2,551,481	51,030	89,999
282.1	Pers: Item 44D electric util distri lines	2.000	342,852	6,857	12,245
283.1	Pers: Item 45 syst/gas utils	2.000	3,607,330	72,147	116,702
284.1	Pers: Item 46 syst/water utils	2.000	62	1	2
285.1	Pers: Item 48 misc	2.000	11,994	240	323
289.1	JOBZ: It41 non EZ struct/leased land-C/	0.000	13,115	0	0
307.1	Disabled vet excl val: Res HM <300K: E	0.000	1,184,095	0	0
307.2	Disabled vet excl val: Res HM <300K:	0.000	9,055	0	0
308.1	Disabled vet excl val: Res HM <150K: E	0.000	534,156	0	0
308.2	Disabled vet excl val: Res HM <150K:	0.000	4,175	0	0
309.1	Disabled vet excl val: Ag HGA <300K:	0.000	55,574	0	0
309.2	Disabled vet excl val: Ag HGA <300K:	0.000	229	0	0
310.1	Disabled vet excl val: Ag HGA <150K:	0.000	27,466	0	0
310.2	Disabled vet excl val: Ag HGA <150K:	0.000	92	0	0
320.1	Ag Class 1b: Hmstd Market Excl Value:	0.000	12,857	0	10
320.2	Ag Class 1b: Hmstd Market Excl Value:	0.000	45	0	0
321.1	Ag HGA: Hmstd Market Excl Value: Ex	0.000	1,838,275	0	3,564
321.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	5,265	0	9
322.1	Class 1b: Hmstd Market Excl Value: Exi	0.000	226,913	0	180
322.2	Class 1b: Hmstd Market Excl Value: Ne	0.000	1,416	0	1
323.1	Res Hmstd: Hmstd Market Excl Value:	0.000	25,987,589	0	49,907
323.2	Res Hmstd: Hmstd Market Excl Value:	0.000	190,275	0	366

**State Total**

623,744,019

6,502,590

8,875,898

**Baseline Levy Summary***Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
<b>Certified NTC Levy</b>	2,736,398	1,927,377	233,523	1,495,387	330,734	846,726	7,570,145
<b>Certified MKV Levy</b>	1,458	31,046	155	861,259	514	0	893,918
<b>Fiscal Disparities Levy</b>	175,953	188,305	1,430	197,036	38,003	0	600,726
<b>Disparity Reduction Aid</b>	9,674	0	468	7,878	0	0	18,019
<b>Spread NTC Levy</b>	2,550,772	1,739,072	231,625	1,365,778	292,732	846,726	7,026,706
<b>Spread MKV Levy</b>	1,458	31,046	155	785,954	514	0	819,127
<b>Tax Incr Financing Levy</b>							246,859
	<b>Agricultural Credit</b>		39,721	<b>Disparity Reduction Credit</b>		8,653	
	<b>Taconite credit</b>		16,496				

**Alternative Levy Summary***Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
<b>Certified NTC Levy</b>	2,808,241	2,007,331	238,769	1,528,869	338,547	849,634	7,771,390
<b>Certified MKV Levy</b>	1,458	29,224	155	940,450	541	0	971,287
<b>Fiscal Disparities Levy</b>	177,371	190,779	1,577	198,594	38,993	0	607,314
<b>Disparity Reduction Aid</b>	9,678	0	465	7,936	0	0	18,079
<b>Spread NTC Levy</b>	2,621,192	1,816,552	236,728	1,401,879	299,554	849,634	7,225,538
<b>Spread MKV Levy</b>	1,458	29,224	155	860,910	541	0	892,287
<b>Tax Incr Financing Levy</b>							220,687
	<b>Agricultural Credit</b>		38,899	<b>Disparity Reduction Credit</b>		9,706	
	<b>Taconite credit</b>		16,517				