

House Research Simulation Report: Property Tax

Simulation #16A4

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DESCRIPTION

BASELINE: Final Pay 2015

ALTERNATIVE: Final Pay 2016

This report compares proposed property taxes payable in 2016 to property taxes payable in 2015. Both the payable 2015 and payable 2016 portions of the simulation are derived from final data as reported by the counties to the Dept. of Revenue.

KEY POINTS

- **Statewide, property taxes increased by \$411 million, or 4.6%.** Approximately \$125 million of the \$411 million increase was borne by new construction - property appearing on the tax rolls for the first time in 2016. The overall tax increases are 5% in Greater Minnesota and 4.4% in the Metro area.
- **On a statewide average basis, property tax changes on existing properties vary** from +0.5% (on commercial-industrial property) to +8.7% (on public utility property). Changes on the largest property types are +4.5% on residential homesteads, +7.8% on apartments, +3.5% on residential non-homestead property, +1.8% on agricultural property, and +2.4% on seasonal-recreational property.

Note: The tax burdens on hypothetical homesteads are based on the median home value in each geographic area, rather than the average value as has been used in previous versions of this report.

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 2015

- **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.

ALTERNATIVE: Final Pay 2016

- **Market values** are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are the 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.

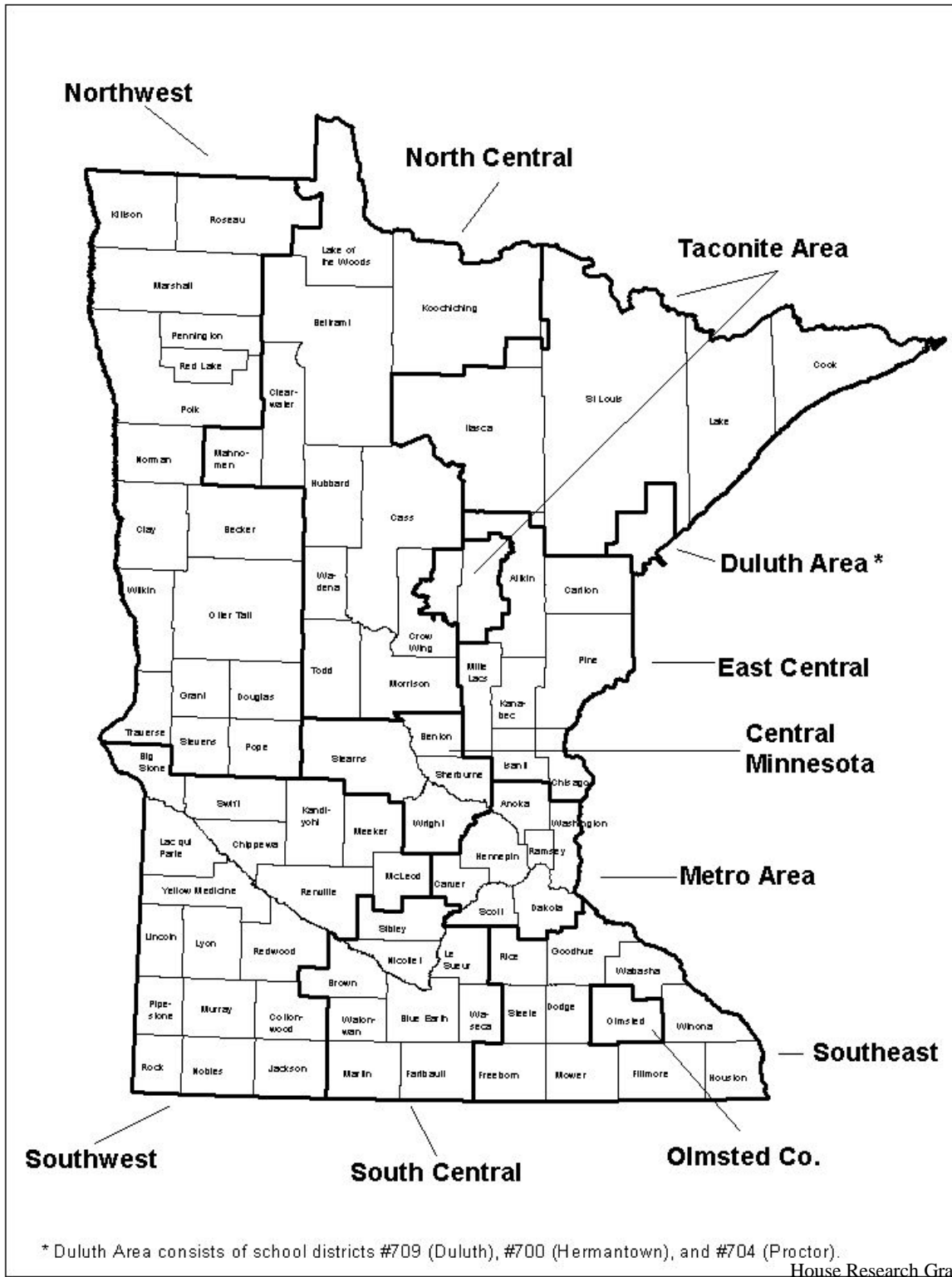
SIMULATION PARAMETERS

	Baseline	Alternative
Residential homestead:		
<\$500,000	1.0%*	1.0%*
>\$500,000	1.25	1.25
Residential non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income:		
<\$100,000 per unit	0.75	0.75
\$100,000 - \$106,000 per unit	0.25	0.75
>\$106,000 per unit	0.25	0.25
Commercial-industrial-public utility:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Seasonal recreational commercial:		
Homestead resorts (1c):		
<\$600,000	0.5	0.5
\$600,000 - \$2,300,000	1.0	1.0
>\$2,300,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Seasonal recreational residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Disabled homestead <\$50,000	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$1,900,000	0.5	0.5
\$1,900,000 - \$2,140,000	1.0	0.5
>\$2,140,000	1.0	1.0
Non-homestead:		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65

* After subtraction of homestead market value exclusion amount.

House Research Department

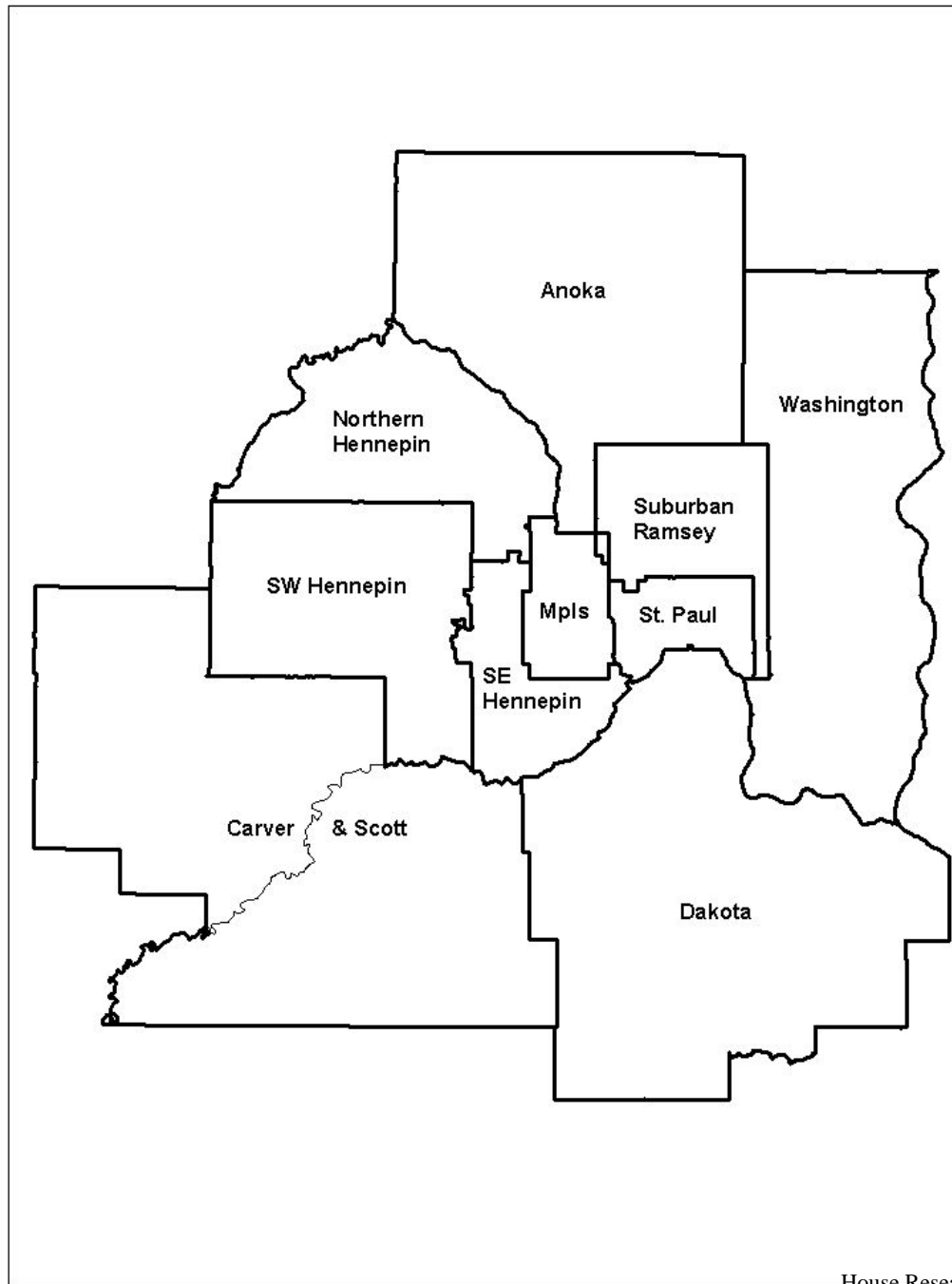
Property Tax Model Regions (Greater Minnesota)



House Research Graphics

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

Property Tax Model Regions (Metro Area)



Notes: **North Hennepin** consists of the 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**.

STATEWIDE

<i>Tax Burdens by Property Class</i>	Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change		Base	Alte
Res Hmstd: exist	288,487,058	297,846,564	9,359,506	3.2	3,645,043	3,808,970	163,928	4.5	1.26	1.28
Res Non-Hm: exis	42,579,069	44,026,417	1,447,347	3.4	629,391	651,522	22,132	3.5	1.48	1.48
Apartments: exis	21,285,299	23,177,928	1,892,629	8.9	392,574	423,245	30,671	7.8	1.84	1.83
Low-inc Apts: ex	3,266,179	3,546,948	280,769	8.6	37,570	40,333	2,764	7.4	1.15	1.14
Seasnl Rec: exis	26,139,555	26,504,963	365,408	1.4	260,524	266,775	6,251	2.4	1.00	1.01
Com/Ind: Lo: exi	10,235,324	10,182,073	-53,251	-0.5	297,499	292,079	-5,420	-1.8	2.91	2.87
Com/Ind Hi: exis	63,136,484	65,434,841	2,298,357	3.6	2,440,550	2,458,523	17,973	0.7	3.87	3.76
Publ U: Elec Gen	2,452,545	2,672,707	220,162	9.0	60,283	66,178	5,894	9.8	2.46	2.48
Publ U: Other	9,646,867	10,705,432	1,058,565	11.0	323,774	351,225	27,451	8.5	3.36	3.28
Ag HGA: Exist	10,587,329	10,756,506	169,176	1.6	93,507	98,603	5,096	5.4	0.88	0.92
Ag Hmstd Land	89,801,547	85,744,584	-4,056,962	-4.5	322,975	320,140	-2,834	-0.9	0.36	0.37
Ag Non-Hmstd	55,232,057	53,420,217	-1,811,840	-3.3	356,159	368,034	11,875	3.3	0.64	0.69
Miscellaneous	894,704	917,044	22,340	2.5	16,051	16,588	536	3.3	1.79	1.81
New construction	0	6,653,347	6,653,347	0.0	0	125,177	125,177	0.0	0.00	1.88
Total	623,744,019	641,589,571	17,845,552	2.9	8,875,898	9,287,392	411,494	4.6	1.42	1.45

Tax Base

Tax Rates

				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	6,502,590	6,740,305	237,715	3.7	County	43.93	44.14	0.032	0.031
(-) TIF Tax Capacity	163,130	175,877	12,747	7.8	City/Town	34.41	34.92	0.653	0.612
(-) FD Contrib Tax Cap	372,967	379,604	6,637	1.8	School District	23.50	24.50	19.128	19.664
(=) Taxable Tax Capacity	5,966,493	6,184,825	218,331	3.7	Special District	5.02	5.18	0.012	0.014
FD Distrib Tax Cap	375,948	382,614	6,666	1.8	Total	106.86	108.74	19.825	20.321

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change		Base	Alte
Res Hmstd: exist	100,459,114	103,311,181	2,852,067	2.8	1,119,528	1,182,393	62,865	5.6	1.11	1.14
Res Non-Hm: exis	14,535,247	14,792,150	256,903	1.8	202,438	209,458	7,020	3.5	1.39	1.42
Apartments: exis	4,471,961	4,619,635	147,674	3.3	80,054	83,708	3,654	4.6	1.79	1.81
Low-inc Apts: ex	1,016,669	1,052,284	35,615	3.5	11,572	12,108	536	4.6	1.14	1.15
Seasnl Rec: exis	24,863,094	25,078,251	215,157	0.9	242,479	246,838	4,359	1.8	0.98	0.98
Com/Ind: Lo: exi	6,074,240	5,996,427	-77,814	-1.3	170,207	168,322	-1,886	-1.1	2.80	2.81
Com/Ind Hi: exis	16,418,987	16,843,567	424,580	2.6	579,458	593,821	14,364	2.5	3.53	3.53
Publ U: Elec Gen	2,080,413	2,235,303	154,890	7.4	49,615	53,846	4,231	8.5	2.38	2.41
Publ U: Other	6,590,133	7,482,245	892,112	13.5	203,711	228,886	25,175	12.4	3.09	3.06
Ag HGA: Exist	9,674,902	9,836,089	161,187	1.7	83,942	88,709	4,767	5.7	0.87	0.90
Ag Hmstd Land	86,820,564	82,775,536	-4,045,028	-4.7	309,892	307,406	-2,486	-0.8	0.36	0.37
Ag Non-Hmstd	53,230,492	51,378,034	-1,852,458	-3.5	335,995	347,197	11,202	3.3	0.63	0.68
Miscellaneous	365,048	372,140	7,092	1.9	6,741	6,957	217	3.2	1.85	1.87
New construction	0	2,313,994	2,313,994	0.0	0	36,321	36,321	0.0	0.00	1.57
Total	326,600,863	328,086,835	1,485,973	0.5	3,395,631	3,565,970	170,339	5.0	1.04	1.09

*Tax Base**Tax Rates*

				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	3,076,403	3,106,194	29,791	1.0	County	45.24	46.30	0.025	0.024
(-) TIF Tax Capacity	28,340	27,195	-1,145	-4.0	City/Town	27.08	28.11	0.427	0.415
(-) FD Contrib Tax Cap	8,534	9,318	784	9.2	School District	18.95	20.39	16.396	17.235
(=) Taxable Tax Capacity	3,039,529	3,069,681	30,152	1.0	Special District	1.57	1.74	0.034	0.039
FD Distrib Tax Cap	8,535	9,319	784	9.2	Total	92.84	96.54	16.882	17.713

*Tax Burdens on
Hypothetical Properties*

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	89,900	92,500	2,900	2.9	716	778	62	8.7	0.8	0.84
Res Hmstd: Median Va	134,800	138,600	3,800	2.8	1,246	1,344	99	7.9	0.92	0.97
Res Hmstd: Hi Val	179,700	184,800	5,100	2.8	1,776	1,912	136	7.7	0.99	1.03
Res Hmstd: Ex-Hi Val	269,600	277,300	7,700	2.9	2,838	3,050	212	7.5	1.05	1.1
Apartment	300,000	309,900	9,900	3.3	3,988	4,289	301	7.5	1.33	1.38
Seas Rec: Lo Val	75,000	75,600	600	0.8	761	793	32	4.3	1.01	1.05
Seas Rec: Hi Val	200,000	201,700	1,700	0.9	2,187	2,273	86	3.9	1.09	1.13
Comm/Ind: Lo Val	150,000	153,900	3,900	2.6	3,483	3,651	168	4.8	2.32	2.37
Comm/Ind: Mid Val	300,000	307,800	7,800	2.6	8,044	8,391	347	4.3	2.68	2.73
Comm/Ind: Hi Val	1,000,000	1,025,900	25,900	2.6	29,325	30,507	1,182	4.0	2.93	2.97

METRO AREA

<i>Tax Burdens by Property Class</i>	Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change		Base	Alte
Res Hmstd: exist	188,027,944	194,535,383	6,507,438	3.5	2,525,515	2,626,578	101,063	4.0	1.34	1.35
Res Non-Hm: exis	28,043,823	29,234,267	1,190,444	4.2	426,953	442,064	15,111	3.5	1.52	1.51
Apartments: exis	16,813,338	18,558,293	1,744,955	10.4	312,520	339,537	27,017	8.6	1.86	1.83
Low-inc Apts: ex	2,249,510	2,494,663	245,154	10.9	25,998	28,225	2,227	8.6	1.16	1.13
Seasnl Rec: exis	1,276,461	1,426,712	150,251	11.8	18,045	19,936	1,891	10.5	1.41	1.40
Com/Ind: Lo: exi	4,161,084	4,185,646	24,562	0.6	127,291	123,757	-3,534	-2.8	3.06	2.96
Com/Ind Hi: exis	46,717,497	48,591,274	1,873,777	4.0	1,861,092	1,864,702	3,610	0.2	3.98	3.84
Publ U: Elec Gen	372,133	437,405	65,272	17.5	10,668	12,332	1,663	15.6	2.87	2.82
Publ U: Other	3,056,734	3,223,186	166,452	5.4	120,063	122,339	2,275	1.9	3.93	3.80
Ag HGA: Exist	912,428	920,417	7,989	0.9	9,565	9,894	329	3.4	1.05	1.07
Ag Hmstd Land	2,980,983	2,969,049	-11,934	-0.4	13,082	12,734	-348	-2.7	0.44	0.43
Ag Non-Hmstd	2,001,565	2,042,182	40,617	2.0	20,164	20,837	673	3.3	1.01	1.02
Miscellaneous	529,656	544,904	15,248	2.9	9,311	9,630	320	3.4	1.76	1.77
New construction	0	4,339,354	4,339,354	0.0	0	88,856	88,856	0.0	0.00	2.05
Total	297,143,156	313,502,736	16,359,580	5.5	5,480,267	5,721,422	241,155	4.4	1.84	1.82

Tax Base

Tax Rates

				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	3,426,187	3,634,111	207,924	6.1	County	42.58	42.01	0.037	0.035
(-) TIF Tax Capacity	134,790	148,682	13,891	10.3	City/Town	42.03	41.63	0.778	0.720
(-) FD Contrib Tax Cap	364,433	370,286	5,853	1.6	School District	28.22	28.56	20.643	20.993
(=) Taxable Tax Capacity	2,926,964	3,115,143	188,179	6.4	Special District	8.60	8.56	0.000	0.000
FD Distrib Tax Cap	367,413	373,295	5,882	1.6	Total	121.43	120.76	21.457	21.747

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	136,700	141,400		3.4	1,650	1,719	69	4.2	1.21	1.22
Res Hmstd: Median Va	205,000	212,100		3.5	2,701	2,803	102	3.8	1.32	1.32
Res Hmstd: Hi Val	273,300	282,800		3.5	3,751	3,888	136	3.6	1.37	1.37
Res Hmstd: Ex-Hi Val	410,000	424,200		3.5	5,854	6,045	191	3.3	1.43	1.43
Apartment	300,000	331,100		10.4	5,197	5,718	521	10.0	1.73	1.73
Comm/Ind: Lo Val	150,000	156,000		4.0	4,509	4,587	77	1.7	3.01	2.94
Comm/Ind: Mid Val	300,000	312,000		4.0	10,414	10,517	103	1.0	3.47	3.37
Comm/Ind: Hi Val	1,000,000	1,040,100		4.0	37,971	38,197	226	0.6	3.8	3.67

GREATER MINNESOTA CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	57,283,592	58,993,982	1,710,390	3.0	714,498	757,123	42,625	6.0	1.25	1.28
Res Non-Hm: exis	9,141,948	9,316,393	174,445	1.9	143,593	148,713	5,119	3.6	1.57	1.60
Apartments: exis	4,396,621	4,542,600	145,979	3.3	79,090	82,712	3,622	4.6	1.80	1.82
Low-inc Apts: ex	1,016,474	1,052,071	35,597	3.5	11,570	12,106	536	4.6	1.14	1.15
Seasnl Rec: exis	3,318,865	3,363,543	44,678	1.3	38,133	38,801	668	1.8	1.15	1.15
Com/Ind: Lo: exi	4,936,950	4,859,810	-77,140	-1.6	144,898	143,068	-1,830	-1.3	2.93	2.94
Com/Ind Hi: exis	14,537,774	14,880,257	342,482	2.4	527,540	539,589	12,049	2.3	3.63	3.63
Publ U: Elec Gen	2,019,982	2,164,930	144,948	7.2	48,559	52,454	3,894	8.0	2.40	2.42
Publ U: Other	2,013,277	2,191,948	178,670	8.9	76,393	82,800	6,407	8.4	3.79	3.78
Ag HGA: Exist	264,337	267,367	3,031	1.1	3,331	3,414	83	2.5	1.26	1.28
Ag Hmstd Land	886,753	857,142	-29,611	-3.3	5,841	5,552	-289	-4.9	0.66	0.65
Ag Non-Hmstd	1,126,566	1,120,728	-5,838	-0.5	14,484	14,656	172	1.2	1.29	1.31
Miscellaneous	304,364	309,180	4,816	1.6	5,958	6,136	178	3.0	1.96	1.98
New construction	0	1,302,682	1,302,682	0.0	0	26,328	26,328	0.0	0.00	2.02
Total	101,247,502	105,222,630	3,975,129	3.9	1,813,889	1,913,452	99,563	5.5	1.79	1.82

Tax Base**Tax Rates**

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	1,125,900	1,177,401	51,501	4.6	County	48.68	48.64	0.019	0.018
(-) TIF Tax Capacity	27,787	26,537	-1,250	-4.5	City/Town	55.33	55.84	0.714	0.693
(-) FD Contrib Tax Cap	5,515	6,082	567	10.3	School District	23.61	24.62	16.478	17.399
(=) Taxable Tax Capacity	1,092,598	1,144,782	52,184	4.8	Special District	1.97	2.14	0.045	0.055
FD Distrib Tax Cap	6,907	7,579	672	9.7	Total	129.59	131.23	17.256	18.165

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	81,100	83,500	3.0	803	857	54	6.8	0.99	1.03
Res Hmstd: MedianVa	121,600	125,200	3.0	1,445	1,530	85	5.9	1.19	1.22
Res Hmstd: Hi Val	162,100	166,900	3.0	2,087	2,202	115	5.5	1.29	1.32
Res Hmstd: Ex-Hi Val	243,200	250,500	3.0	3,372	3,549	177	5.3	1.39	1.42
Apartment	300,000	310,000	3.3	5,377	5,648	271	5.0	1.79	1.82
Comm/Ind: Lo Val	150,000	153,500	2.3	4,316	4,451	135	3.1	2.88	2.9
Comm/Ind: Mid Val	300,000	307,100	2.4	9,985	10,254	269	2.7	3.33	3.34
Comm/Ind: Hi Val	1,000,000	1,023,600	2.4	36,437	37,324	887	2.4	3.64	3.65

GREATER MINNESOTA TOWNS

<i>Tax Burdens by Property Class</i>	Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change		Base	Alte
Res Hmstd: exist	43,175,522	44,317,199	1,141,677	2.6	405,029	425,269	20,240	5.0	0.94	0.96
Res Non-Hm: exis	5,393,299	5,475,757	82,458	1.5	58,845	60,745	1,901	3.2	1.09	1.11
Apartments: exis	75,340	77,035	1,696	2.3	964	996	32	3.3	1.28	1.29
Low-inc Apts: ex	196	213	18	9.1	2	2	0	6.3	0.92	0.90
Seasnl Rec: exis	21,544,229	21,714,708	170,479	0.8	204,346	208,037	3,691	1.8	0.95	0.96
Com/Ind: Lo: exi	1,137,290	1,136,616	-674	-0.1	25,309	25,254	-55	-0.2	2.23	2.22
Com/Ind Hi: exis	1,881,213	1,963,310	82,098	4.4	51,917	54,232	2,315	4.5	2.76	2.76
Publ U: Elec Gen	60,431	70,373	9,942	16.5	1,056	1,393	337	31.9	1.75	1.98
Publ U: Other	4,576,855	5,290,297	713,442	15.6	127,318	146,086	18,768	14.7	2.78	2.76
Ag HGA: Exist	9,410,565	9,568,722	158,157	1.7	80,612	85,295	4,683	5.8	0.86	0.89
Ag Hmstd Land	85,933,810	81,918,394	-4,015,417	-4.7	304,052	301,854	-2,198	-0.7	0.35	0.37
Ag Non-Hmstd	52,103,926	50,257,307	-1,846,620	-3.5	321,511	332,541	11,030	3.4	0.62	0.66
Miscellaneous	60,685	62,961	2,276	3.8	783	821	38	4.9	1.29	1.30
New construction	0	1,011,312	1,011,312	0.0	0	9,993	9,993	0.0	0.00	0.99
Total	225,353,361	222,864,205	-2,489,156	-1.1	1,581,743	1,652,518	70,776	4.5	0.70	0.74

Tax Base

Tax Rates

				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	1,950,503	1,928,793	-21,711	-1.1	County	43.31	44.91	0.034	0.033
(-) TIF Tax Capacity	552	658	105	19.1	City/Town	11.23	11.62	0.014	0.013
(-) FD Contrib Tax Cap	3,020	3,236	216	7.2	School District	16.32	17.87	16.276	16.999
(=) Taxable Tax Capacity	1,946,931	1,924,899	-22,032	-1.1	Special District	1.35	1.51	0.017	0.017
FD Distrib Tax Cap	1,628	1,740	112	6.9	Total	72.21	75.91	16.341	17.062

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	111,700	114,700	2,700	2.7	793	862	69	8.7	0.71	0.75
Res Hmstd: Median Va	167,400	171,800	4,400	2.6	1,322	1,432	110	8.3	0.79	0.83
Res Hmstd: Hi Val	223,100	229,000	5,900	2.6	1,852	2,003	151	8.2	0.83	0.87
Res Hmstd: Ex-Hi Val	334,800	343,700	8,900	2.7	2,913	3,147	234	8.0	0.87	0.92
Apartment	300,000	306,800	6,800	2.3	3,198	3,434	236	7.4	1.07	1.12
Seas Rec: Lo Val	75,000	75,600	600	0.8	606	637	31	5.1	0.81	0.84
Seas Rec: Hi Val	200,000	201,600	1,600	0.8	1,775	1,856	81	4.6	0.89	0.92
Comm/Ind: Lo Val	150,000	156,500	6,500	4.3	3,011	3,230	219	7.3	2.01	2.06
Comm/Ind: Mid Val	300,000	313,100	13,100	4.4	6,945	7,397	452	6.5	2.31	2.36
Comm/Ind: Hi Val	1,000,000	1,043,600	43,600	4.4	25,300	26,832	1,532	6.1	2.53	2.57

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,811,858	6,210,525	398,666	6.9	67,163	74,575	7,413	11.0	1.16	1.20
Res Non-Hm: exis	901,811	956,785	54,974	6.1	13,144	14,120	976	7.4	1.46	1.48
Apartments: exis	609,690	647,401	37,711	6.2	10,067	10,779	711	7.1	1.65	1.66
Low-inc Apts: ex	119,541	121,418	1,876	1.6	1,247	1,292	45	3.6	1.04	1.06
Seasnl Rec: exis	383,747	397,833	14,086	3.7	4,774	4,947	173	3.6	1.24	1.24
Com/Ind: Lo: exi	627,141	615,805	-11,336	-1.8	16,552	16,073	-479	-2.9	2.64	2.61
Com/Ind Hi: exis	1,402,910	1,473,423	70,512	5.0	40,222	41,633	1,411	3.5	2.87	2.83
Publ U: Elec Gen	25,262	22,790	-2,472	-9.8	634	586	-47	-7.5	2.51	2.57
Publ U: Other	154,494	159,760	5,266	3.4	5,635	5,725	90	1.6	3.65	3.58
Ag HGA: Exist	17,782	18,408	626	3.5	213	224	12	5.5	1.20	1.22
Ag Hmstd Land	88,042	87,626	-416	-0.5	573	569	-3	-0.5	0.65	0.65
Ag Non-Hmstd	111,548	116,543	4,995	4.5	1,319	1,394	76	5.7	1.18	1.20
Miscellaneous	40,176	40,186	10	0.0	731	742	11	1.6	1.82	1.85
New construction	0	207,564	207,564	0.0	0	3,541	3,541	0.0	0.00	1.71
Total	10,294,004	11,076,066	782,062	7.6	162,274	176,202	13,928	8.6	1.58	1.59

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	111,481	120,799	9,319	8.4	County	44.31	43.13	0.000	0.000
(-) TIF Tax Capacity	4,774	5,404	631	13.2	City/Town	53.26	53.32	0.053	0.052
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.03	23.08	17.842	17.863
(=) Taxable Tax Capacity	106,707	115,395	8,688	8.1	Special District	2.60	3.05	0.143	0.130
FD Distrib Tax Cap	0	0	0	0.0	Total	120.19	122.58	18.038	18.045

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	74,000	79,100	6.9	667	743	76	11.4	0.90	0.94
Res Hmstd: MedianVa	111,000	118,600	6.8	1,207	1,342	135	11.2	1.09	1.13
Res Hmstd: Hi Val	148,000	158,200	6.9	1,758	1,943	184	10.5	1.19	1.23
Res Hmstd: Ex-Hi Val	222,000	237,200	6.8	2,861	3,141	280	9.8	1.29	1.32
Apartment	300,000	318,600	6.2	5,048	5,457	408	8.1	1.68	1.71
Comm/Ind: Lo Val	150,000	157,500	5.0	4,116	4,392	276	6.7	2.74	2.79
Comm/Ind: Mid Val	300,000	315,100	5.0	9,514	10,072	558	5.9	3.17	3.2
Comm/Ind: Hi Val	1,000,000	1,050,300	5.0	34,706	36,568	1,862	5.4	3.47	3.48

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	6,189,594	6,416,002	226,409	3.7	53,699	55,956	2,257	4.2	0.87	0.87
Res Non-Hm: exis	740,948	754,825	13,877	1.9	7,460	7,559	99	1.3	1.01	1.00
Apartments: exis	9,250	9,548	298	3.2	114	118	4	3.2	1.23	1.23
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5,148,622	5,278,478	129,857	2.5	47,009	48,570	1,561	3.3	0.91	0.92
Com/Ind: Lo: exi	183,048	180,435	-2,612	-1.4	3,834	3,717	-117	-3.1	2.09	2.06
Com/Ind Hi: exis	339,735	371,356	31,621	9.3	8,574	9,339	765	8.9	2.52	2.51
Publ U: Elec Gen	1,102	1,063	-40	-3.6	19	19	-1	-3.3	1.76	1.77
Publ U: Other	845,322	1,068,366	223,044	26.4	21,688	26,880	5,192	23.9	2.57	2.52
Ag HGA: Exist	1,543,738	1,590,841	47,102	3.1	12,570	13,126	556	4.4	0.81	0.83
Ag Hmstd Land	15,294,251	15,835,348	541,097	3.5	54,740	56,301	1,561	2.9	0.36	0.36
Ag Non-Hmstd	10,540,586	10,891,431	350,845	3.3	65,135	67,518	2,382	3.7	0.62	0.62
Miscellaneous	5,803	5,749	-54	-0.9	72	70	-3	-3.5	1.25	1.22
New construction	0	222,026	222,026	0.0	0	2,136	2,136	0.0	0.00	0.96
Total	40,841,999	42,625,467	1,783,468	4.4	274,916	291,308	16,392	6.0	0.67	0.68

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	355,820	373,384	17,564	4.9	County	40.41	39.60	0.000	0.000
(-) TIF Tax Capacity	268	363	95	35.3	City/Town	10.14	9.91	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.40	15.27	18.167	18.390
(=) Taxable Tax Capacity	355,551	373,021	17,469	4.9	Special District	3.06	3.40	0.114	0.109
FD Distrib Tax Cap	0	0	0	0.0	Total	68.01	68.18	18.281	18.499

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	106,300	110,200	3.7	729	769	40	5.5	0.69	0.7
Res Hmstd: Median Va	159,400	165,200	3.6	1,220	1,279	60	4.9	0.77	0.77
Res Hmstd: Hi Val	212,500	220,300	3.7	1,711	1,791	80	4.7	0.80	0.81
Res Hmstd: Ex-Hi Val	318,800	330,500	3.7	2,693	2,814	121	4.5	0.84	0.85
Apartment	300,000	309,700	3.2	3,099	3,212	113	3.7	1.03	1.04
Seas Rec: Lo Val	75,000	76,900	2.5	574	590	15	2.7	0.77	0.77
Seas Rec: Hi Val	200,000	205,000	2.5	1,691	1,731	40	2.3	0.85	0.84
Comm/Ind: Lo Val	150,000	164,000	9.3	2,946	3,258	312	10.6	1.96	1.99
Comm/Ind: Mid Val	300,000	327,900	9.3	6,782	7,389	606	8.9	2.26	2.25
Comm/Ind: Hi Val	1,000,000	1,093,100	9.3	24,686	26,676	1,990	8.1	2.47	2.44

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,547,147	3,645,884	98,737	2.8	37,811	39,854	2,044	5.4	1.07	1.09
Res Non-Hm: exis	659,276	671,663	12,387	1.9	9,709	10,056	348	3.6	1.47	1.50
Apartments: exis	249,492	253,791	4,299	1.7	4,434	4,583	148	3.3	1.78	1.81
Low-inc Apts: ex	83,061	87,283	4,223	5.1	974	1,029	55	5.6	1.17	1.18
Seasnl Rec: exis	2,156,827	2,182,519	25,692	1.2	21,898	22,339	442	2.0	1.02	1.02
Com/Ind: Lo: exi	509,732	501,539	-8,193	-1.6	14,557	14,322	-234	-1.6	2.86	2.86
Com/Ind Hi: exis	995,506	985,733	-9,773	-1.0	35,849	35,268	-581	-1.6	3.60	3.58
Publ U: Elec Gen	3,173	2,441	-732	-23.1	108	77	-31	-28.7	3.40	3.15
Publ U: Other	113,226	117,105	3,880	3.4	4,236	4,389	152	3.6	3.74	3.75
Ag HGA: Exist	26,091	26,633	543	2.1	278	292	14	4.9	1.07	1.10
Ag Hmstd Land	52,292	54,044	1,752	3.4	250	269	19	7.5	0.48	0.50
Ag Non-Hmstd	90,332	93,144	2,812	3.1	855	888	33	3.9	0.95	0.95
Miscellaneous	21,932	22,254	322	1.5	451	468	16	3.7	2.06	2.10
New construction	0	73,189	73,189	0.0	0	1,203	1,203	0.0	0.00	1.64
Total	8,508,085	8,717,223	209,138	2.5	131,410	135,038	3,627	2.8	1.54	1.55

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	93,636	95,813	2,177	2.3	County	41.60	41.63	0.000	0.000
(-) TIF Tax Capacity	2,320	2,410	90	3.9	City/Town	49.00	50.14	0.056	0.055
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.38	19.54	13.323	13.865
(=) Taxable Tax Capacity	91,316	93,403	2,087	2.3	Special District	0.93	0.92	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	110.91	112.24	13.379	13.920

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	64,900	66,700	2.8	519	542	23	4.5	0.8	0.81
Res Hmstd: MedianVa	97,300	100,000	2.8	893	945	51	5.7	0.92	0.94
Res Hmstd: Hi Val	129,700	133,300	2.8	1,328	1,398	70	5.3	1.02	1.05
Res Hmstd: Ex-Hi Val	194,600	200,000	2.8	2,200	2,307	107	4.9	1.13	1.15
Apartment	300,000	305,200	1.7	4,560	4,707	146	3.2	1.52	1.54
Seas Rec: Lo Val	75,000	75,900	1.2	896	915	19	2.2	1.19	1.21
Seas Rec: Hi Val	200,000	202,400	1.2	2,549	2,599	50	2.0	1.27	1.28
Comm/Ind: Lo Val	150,000	148,500	-1.0	3,838	3,789	-48	-1.3	2.56	2.55
Comm/Ind: Mid Val	300,000	297,100	-1.0	8,887	8,764	-123	-1.4	2.96	2.95
Comm/Ind: Hi Val	1,000,000	990,200	-1.0	32,453	32,024	-429	-1.3	3.25	3.23

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	6,577,322	6,661,475	84,152	1.3	53,931	56,359	2,428	4.5	0.82	0.85
Res Non-Hm: exis	775,560	761,749	-13,811	-1.8	7,872	7,926	54	0.7	1.01	1.04
Apartments: exis	24,350	25,385	1,035	4.2	302	318	16	5.1	1.24	1.25
Low-inc Apts: ex	196	213	18	9.1	2	2	0	6.3	0.92	0.90
Seasnl Rec: exis	6,672,944	6,698,575	25,631	0.4	56,866	58,501	1,635	2.9	0.85	0.87
Com/Ind: Lo: exi	193,298	195,203	1,905	1.0	4,074	4,114	39	1.0	2.11	2.11
Com/Ind Hi: exis	179,679	181,864	2,185	1.2	4,950	4,979	29	0.6	2.75	2.74
Publ U: Elec Gen	4,443	4,466	23	0.5	92	103	11	11.9	2.08	2.31
Publ U: Other	995,300	1,087,891	92,591	9.3	28,166	30,325	2,159	7.7	2.83	2.79
Ag HGA: Exist	1,042,194	1,056,109	13,915	1.3	9,101	9,555	454	5.0	0.87	0.90
Ag Hmstd Land	3,140,027	3,152,499	12,472	0.4	12,105	12,514	410	3.4	0.39	0.40
Ag Non-Hmstd	2,483,760	2,515,070	31,309	1.3	20,912	21,703	791	3.8	0.84	0.86
Miscellaneous	15,178	16,661	1,483	9.8	157	182	25	16.2	1.03	1.09
New construction	0	157,034	157,034	0.0	0	1,438	1,438	0.0	0.00	0.92
Total	22,104,252	22,514,194	409,942	1.9	198,530	208,019	9,489	4.8	0.90	0.92

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	208,223	213,114	4,891	2.3	County	46.27	47.01	0.000	0.000
(-) TIF Tax Capacity	53	60	7	12.9	City/Town	14.08	14.32	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.04	18.87	13.054	14.042
(=) Taxable Tax Capacity	208,169	213,053	4,884	2.3	Special District	1.16	1.17	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	79.55	81.38	13.054	14.042

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	97,900	99,200	1.3	680	716	36	5.3	0.7	0.72
Res Hmstd: MedianVa	146,800	148,700	1.3	1,168	1,225	57	4.8	0.8	0.82
Res Hmstd: Hi Val	195,700	198,200	1.3	1,656	1,733	77	4.7	0.85	0.87
Res Hmstd: Ex-Hi Val	293,600	297,400	1.3	2,633	2,753	120	4.6	0.9	0.93
Apartment	300,000	312,700	4.2	3,375	3,620	245	7.3	1.12	1.16
Seas Rec: Lo Val	75,000	75,300	0.4	661	676	15	2.2	0.88	0.9
Seas Rec: Hi Val	200,000	200,800	0.4	1,922	1,958	37	1.9	0.96	0.98
Comm/Ind: Lo Val	150,000	151,800	1.2	3,127	3,184	57	1.8	2.08	2.1
Comm/Ind: Mid Val	300,000	303,600	1.2	7,231	7,343	112	1.6	2.41	2.42
Comm/Ind: Hi Val	1,000,000	1,012,200	1.2	26,383	26,758	375	1.4	2.64	2.64

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,768,594	2,787,757	19,163	0.7	25,967	26,012	46	0.2	0.94	0.93
Res Non-Hm: exis	462,842	464,453	1,611	0.3	7,897	7,888	-9	-0.1	1.71	1.70
Apartments: exis	134,894	140,737	5,843	4.3	2,721	2,818	97	3.6	2.02	2.00
Low-inc Apts: ex	58,889	56,822	-2,067	-3.5	725	683	-42	-5.8	1.23	1.20
Seasnl Rec: exis	355,772	359,300	3,527	1.0	4,800	4,796	-4	-0.1	1.35	1.33
Com/Ind: Lo: exi	322,179	315,754	-6,426	-2.0	10,226	9,896	-330	-3.2	3.17	3.13
Com/Ind Hi: exis	546,861	543,951	-2,910	-0.5	22,432	22,181	-250	-1.1	4.10	4.08
Publ U: Elec Gen	307,625	327,004	19,379	6.3	7,157	7,890	733	10.2	2.33	2.41
Publ U: Other	263,704	329,955	66,251	25.1	10,119	12,554	2,434	24.1	3.84	3.80
Ag HGA: Exist	8,835	8,824	-11	-0.1	83	84	1	1.1	0.94	0.95
Ag Hmstd Land	9,908	9,237	-671	-6.8	39	36	-3	-7.6	0.40	0.39
Ag Non-Hmstd	170,566	171,969	1,403	0.8	2,498	2,505	7	0.3	1.46	1.46
Miscellaneous	14,205	17,158	2,953	20.8	369	416	47	12.7	2.60	2.42
New construction	0	47,969	47,969	0.0	0	1,076	1,076	0.0	0.00	2.24
Total	5,424,874	5,580,888	156,015	2.9	95,031	98,834	3,803	4.0	1.75	1.77

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	60,615	63,179	2,564	4.2	County	53.71	54.12	0.000	0.000	
(-) TIF Tax Capacity	1,169	1,191	22	1.9	City/Town	70.63	70.38	0.174	0.169	
(-) FD Contrib Tax Cap	5,515	6,082	567	10.3	School District	14.43	13.99	12.363	11.597	
(=) Taxable Tax Capacity	53,932	55,906	1,975	3.7	Special District	1.37	1.32	0.000	0.000	
FD Distrib Tax Cap	6,907	7,579	672	9.7	Total	140.14	139.81	12.537	11.766	

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	53,200	53,600	0.8	199	198	-1	-0.7	0.37	0.37	
Res Hmstd: MedianVa	79,800	80,400	0.8	482	484	2	0.4	0.60	0.60	
Res Hmstd: Hi Val	106,400	107,100	0.7	922	922	1	0.1	0.87	0.86	
Res Hmstd: Ex-Hi Val	159,600	160,700	0.7	1,801	1,802	1	0.1	1.13	1.12	
Apartment	300,000	313,000	4.3	5,631	5,838	207	3.7	1.88	1.87	
Seas Rec: Lo Val	75,000	75,700	0.9	1,115	1,122	6	0.6	1.49	1.48	
Seas Rec: Hi Val	200,000	202,000	1.0	3,133	3,151	17	0.6	1.57	1.56	
Comm/Ind: Lo Val	150,000	149,200	-0.5	4,564	4,490	-74	-1.6	3.04	3.01	
Comm/Ind: Mid Val	300,000	298,400	-0.5	10,588	10,412	-176	-1.7	3.53	3.49	
Comm/Ind: Hi Val	1,000,000	994,700	-0.5	38,696	38,080	-615	-1.6	3.87	3.83	

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,130,355	5,133,224	2,869	0.1	38,517	38,144	-373	-1.0	0.75	0.74
Res Non-Hm: exis	576,625	569,155	-7,469	-1.3	6,177	5,965	-211	-3.4	1.07	1.05
Apartments: exis	10,036	9,962	-74	-0.7	122	122	-1	-0.6	1.22	1.22
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5,356,371	5,368,083	11,712	0.2	52,863	52,967	103	0.2	0.99	0.99
Com/Ind: Lo: exi	92,522	93,045	523	0.6	2,301	2,267	-34	-1.5	2.49	2.44
Com/Ind Hi: exis	253,459	263,837	10,378	4.1	8,012	8,182	171	2.1	3.16	3.10
Publ U: Elec Gen	1,592	1,542	-50	-3.1	35	33	-2	-5.8	2.20	2.14
Publ U: Other	551,735	589,671	37,936	6.9	17,484	18,401	917	5.2	3.17	3.12
Ag HGA: Exist	180,949	182,963	2,013	1.1	924	946	23	2.5	0.51	0.52
Ag Hmstd Land	334,455	331,474	-2,980	-0.9	776	771	-5	-0.7	0.23	0.23
Ag Non-Hmstd	2,189,231	2,160,046	-29,185	-1.3	19,591	19,309	-282	-1.4	0.89	0.89
Miscellaneous	6,926	6,932	6	0.1	91	90	-1	-0.8	1.32	1.30
New construction	0	88,433	88,433	0.0	0	847	847	0.0	0.00	0.96
Total	14,684,256	14,798,367	114,111	0.8	146,892	148,044	1,152	0.8	1.00	1.00

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	147,068	148,762	1,694	1.2	County	55.24	55.56	0.000	0.000
(-) TIF Tax Capacity	7	7	0	0.0	City/Town	14.37	14.27	0.000	0.000
(-) FD Contrib Tax Cap	3,020	3,236	216	7.2	School District	15.28	15.03	11.192	10.375
(=) Taxable Tax Capacity	144,041	145,519	1,478	1.0	Special District	2.75	2.69	0.000	0.000
FD Distrib Tax Cap	1,628	1,740	112	6.9	Total	87.65	87.54	11.192	10.375

**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	100,700	100,800	0.1	459	451	-8	-1.7	0.46	0.45
Res Hmstd: MedianVa	151,000	151,100	0.1	995	983	-13	-1.3	0.66	0.65
Res Hmstd: Hi Val	201,200	201,300	0.0	1,531	1,514	-17	-1.1	0.76	0.75
Res Hmstd: Ex-Hi Val	301,900	302,100	0.1	2,606	2,580	-26	-1.0	0.86	0.85
Apartment	300,000	297,800	-0.7	3,622	3,568	-55	-1.5	1.21	1.2
Seas Rec: Lo Val	75,000	75,200	0.3	722	721	0	-0.1	0.96	0.96
Seas Rec: Hi Val	200,000	200,400	0.2	2,084	2,078	-6	-0.3	1.04	1.04
Comm/Ind: Lo Val	150,000	156,100	4.1	3,560	3,700	140	3.9	2.37	2.37
Comm/Ind: Mid Val	300,000	312,300	4.1	8,250	8,521	271	3.3	2.75	2.73
Comm/Ind: Hi Val	1,000,000	1,040,900	4.1	30,137	31,011	873	2.9	3.01	2.98

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Market Value				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: exist	5,212,956	5,361,149	148,192	2.8	67,712	68,311	598	0.9	1.30	1.27
Res Non-Hm: exis	1,134,356	1,155,884	21,528	1.9	17,856	17,754	-103	-0.6	1.57	1.54
Apartments: exis	371,034	385,492	14,457	3.9	6,909	6,987	78	1.1	1.86	1.81
Low-inc Apts: ex	75,268	73,141	-2,127	-2.8	864	821	-43	-5.0	1.15	1.12
Seasnl Rec: exis	139,937	149,819	9,882	7.1	1,861	1,912	50	2.7	1.33	1.28
Com/Ind: Lo: exi	240,307	238,381	-1,926	-0.8	7,070	6,799	-271	-3.8	2.94	2.85
Com/Ind Hi: exis	1,051,930	1,140,344	88,415	8.4	40,189	42,217	2,028	5.0	3.82	3.70
Publ U: Elec Gen	24,061	26,192	2,132	8.9	699	739	41	5.8	2.90	2.82
Publ U: Other	190,751	174,095	-16,655	-8.7	7,297	6,436	-862	-11.8	3.83	3.70
Ag HGA: Exist	10,454	10,668	215	2.1	121	120	-1	-0.5	1.16	1.13
Ag Hmstd Land	12,538	12,625	87	0.7	50	48	-2	-4.5	0.40	0.38
Ag Non-Hmstd	134,558	141,561	7,003	5.2	1,601	1,607	6	0.4	1.19	1.14
Miscellaneous	31,253	32,198	944	3.0	516	525	9	1.8	1.65	1.63
New construction	0	83,572	83,572	0.0	0	1,696	1,696	0.0	0.00	2.03
Total	8,629,402	8,985,121	355,720	4.1	152,747	155,971	3,225	2.1	1.77	1.74

Tax Base**Tax Rates**

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	94,408	99,170	4,762	5.0	County	65.58	62.57	0.000	0.000
(-) TIF Tax Capacity	1,978	1,516	-462	-23.3	City/Town	31.06	31.56	3.225	3.101
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.69	30.55	11.194	12.145
(=) Taxable Tax Capacity	92,430	97,654	5,224	5.7	Special District	4.54	4.49	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	133.87	129.17	14.419	15.245

**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	98,600	101,400	2.8	1,082	1,101	19	1.7	1.1	1.09	
Res Hmstd: MedianVa	147,800	152,000	2.8	1,871	1,891	19	1.0	1.27	1.24	
Res Hmstd: Hi Val	197,000	202,600	2.8	2,660	2,680	20	0.8	1.35	1.32	
Res Hmstd: Ex-Hi Val	295,600	304,000	2.8	4,241	4,263	21	0.5	1.43	1.40	
Apartment	300,000	311,700	3.9	5,453	5,508	55	1.0	1.82	1.77	
Comm/Ind: Lo Val	150,000	162,600	8.4	4,370	4,696	326	7.5	2.91	2.89	
Comm/Ind: Mid Val	300,000	325,200	8.4	10,124	10,724	600	5.9	3.37	3.3	
Comm/Ind: Hi Val	1,000,000	1,084,100	8.4	36,978	38,862	1,884	5.1	3.7	3.58	

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,376,993	3,561,504	184,511	5.5	51,417	54,940	3,523	6.9	1.52	1.54
Res Non-Hm: exis	579,858	597,005	17,147	3.0	11,024	11,346	321	2.9	1.90	1.90
Apartments: exis	205,938	204,640	-1,298	-0.6	4,651	4,665	15	0.3	2.26	2.28
Low-inc Apts: ex	75,328	74,067	-1,262	-1.7	1,059	1,034	-25	-2.4	1.41	1.40
Seasnl Rec: exis	100,989	99,273	-1,715	-1.7	1,760	1,714	-45	-2.6	1.74	1.73
Com/Ind: Lo: exi	330,316	324,701	-5,615	-1.7	11,400	11,105	-294	-2.6	3.45	3.42
Com/Ind Hi: exis	675,189	654,578	-20,611	-3.1	29,998	28,437	-1,560	-5.2	4.44	4.34
Publ U: Elec Gen	2,368	2,897	530	22.4	90	112	22	24.9	3.80	3.87
Publ U: Other	124,285	130,382	6,097	4.9	5,595	5,814	219	3.9	4.50	4.46
Ag HGA: Exist	58,239	62,072	3,833	6.6	841	900	59	7.1	1.44	1.45
Ag Hmstd Land	94,093	92,294	-1,800	-1.9	573	549	-24	-4.2	0.61	0.59
Ag Non-Hmstd	77,730	77,989	260	0.3	1,217	1,226	9	0.7	1.57	1.57
Miscellaneous	25,829	25,837	9	0.0	597	588	-9	-1.5	2.31	2.28
New construction	0	65,333	65,333	0.0	0	1,368	1,368	0.0	0.00	2.09
Total	5,727,155	5,972,573	245,418	4.3	120,222	123,799	3,577	3.0	2.10	2.07

*Tax Base**Tax Rates*

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	60,507	62,812	2,305	3.8	County	74.85	72.09	0.076	0.073
(-) TIF Tax Capacity	1,399	1,211	-188	-13.4	City/Town	57.18	58.00	0.261	0.265
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.56	33.44	14.640	14.468
(=) Taxable Tax Capacity	59,108	61,601	2,493	4.2	Special District	4.47	4.58	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	168.05	168.11	14.977	14.807

*Tax Burdens on
Hypothetical Properties*

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	83,700	88,300	4,600	5.5	1,033	1,123	90	8.7	1.23	1.27
Res Hmstd: Median Va	125,500	132,400	6,900	5.5	1,861	1,996	135	7.3	1.48	1.51
Res Hmstd: Hi Val	167,300	176,400	9,100	5.4	2,689	2,868	178	6.6	1.61	1.63
Res Hmstd: Ex-Hi Val	251,000	264,700	13,700	5.5	4,348	4,616	269	6.2	1.73	1.74
Apartment	300,000	298,100	-1,900	-0.6	6,751	6,706	-46	-0.7	2.25	2.25
Comm/Ind: Lo Val	150,000	145,400	-4,600	-3.1	5,147	4,942	-206	-4.0	3.43	3.4
Comm/Ind: Mid Val	300,000	290,800	-9,200	-3.1	11,935	11,409	-526	-4.4	3.98	3.92
Comm/Ind: Hi Val	1,000,000	969,500	-30,500	-3.1	43,613	41,830	-1,783	-4.1	4.36	4.31

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	4,851,722	5,048,822	197,100	4.1	60,500	61,856	1,357	2.2	1.25	1.23
Res Non-Hm: exis	669,793	702,205	32,412	4.8	9,659	9,920	261	2.7	1.44	1.41
Apartments: exis	5,699	5,744	45	0.8	106	105	-1	-1.2	1.86	1.82
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,685,656	1,651,598	-34,058	-2.0	20,752	20,434	-317	-1.5	1.23	1.24
Com/Ind: Lo: exi	99,846	102,140	2,294	2.3	2,774	2,763	-11	-0.4	2.78	2.70
Com/Ind Hi: exis	84,113	87,856	3,743	4.5	3,009	3,076	67	2.2	3.58	3.50
Publ U: Elec Gen	13,662	23,874	10,212	74.7	410	703	294	71.7	3.00	2.95
Publ U: Other	299,535	341,810	42,275	14.1	11,078	12,383	1,304	11.8	3.70	3.62
Ag HGA: Exist	913,868	956,247	42,379	4.6	10,652	11,039	387	3.6	1.17	1.15
Ag Hmstd Land	1,510,593	1,511,730	1,137	0.1	7,248	7,033	-216	-3.0	0.48	0.47
Ag Non-Hmstd	1,318,491	1,327,747	9,256	0.7	15,444	15,567	122	0.8	1.17	1.17
Miscellaneous	7,172	7,254	82	1.1	124	124	0	0.0	1.73	1.71
New construction	0	72,413	72,413	0.0	0	916	916	0.0	0.00	1.26
Total	11,460,149	11,839,439	379,290	3.3	141,756	145,918	4,163	2.9	1.24	1.23

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	102,642	107,149	4,506	4.4	County	73.23	71.45	0.200	0.190
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	21.51	20.65	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.72	28.60	14.323	13.959
(=) Taxable Tax Capacity	102,642	107,149	4,506	4.4	Special District	1.64	1.65	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	124.11	122.35	14.524	14.148

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	100,900	105,000		4.1	1,049	1,093	44	4.2	1.04	1.04
Res Hmstd: Median Va	151,300	157,400		4.0	1,804	1,866	62	3.4	1.19	1.19
Res Hmstd: Hi Val	201,700	209,900		4.1	2,559	2,641	81	3.2	1.27	1.26
Res Hmstd: Ex-Hi Val	302,600	314,900		4.1	4,071	4,189	119	2.9	1.35	1.33
Apartment	300,000	302,400		0.8	5,090	5,053	-37	-0.7	1.7	1.67
Seas Rec: Lo Val	75,000	73,500		-2.0	995	961	-34	-3.5	1.33	1.31
Seas Rec: Hi Val	200,000	196,000		-2.0	2,813	2,712	-101	-3.6	1.41	1.38
Comm/Ind: Lo Val	150,000	156,700		4.5	4,152	4,297	145	3.5	2.77	2.74
Comm/Ind: Mid Val	300,000	313,400		4.5	9,615	9,876	261	2.7	3.20	3.15
Comm/Ind: Hi Val	1,000,000	1,044,500		4.5	35,108	35,906	798	2.3	3.51	3.44

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	11,718,638	12,259,795	541,157	4.6	153,656	160,539	6,883	4.5	1.31	1.31
Res Non-Hm: exis	1,496,635	1,520,104	23,469	1.6	23,614	23,646	32	0.1	1.58	1.56
Apartments: exis	967,846	1,004,837	36,991	3.8	18,357	18,690	332	1.8	1.90	1.86
Low-inc Apts: ex	198,269	193,249	-5,020	-2.5	2,277	2,199	-78	-3.4	1.15	1.14
Seasnl Rec: exis	104,930	104,462	-468	-0.4	1,664	1,624	-40	-2.4	1.59	1.55
Com/Ind: Lo: exi	718,677	714,516	-4,161	-0.6	21,394	20,872	-522	-2.4	2.98	2.92
Com/Ind Hi: exis	3,048,777	3,038,541	-10,236	-0.3	117,303	114,351	-2,953	-2.5	3.85	3.76
Publ U: Elec Gen	1,074,674	1,118,468	43,794	4.1	24,510	25,608	1,099	4.5	2.28	2.29
Publ U: Other	558,991	599,143	40,152	7.2	20,108	21,404	1,297	6.4	3.60	3.57
Ag HGA: Exist	81,770	82,249	479	0.6	1,026	1,015	-11	-1.1	1.25	1.23
Ag Hmstd Land	197,898	191,883	-6,015	-3.0	1,107	1,029	-78	-7.0	0.56	0.54
Ag Non-Hmstd	199,374	211,057	11,683	5.9	2,561	2,646	85	3.3	1.28	1.25
Miscellaneous	57,087	57,191	104	0.2	1,110	1,096	-14	-1.3	1.94	1.92
New construction	0	275,515	275,515	0.0	0	5,166	5,166	0.0	0.00	1.87
Total	20,423,566	21,371,011	947,445	4.6	388,685	399,883	11,198	2.9	1.90	1.87

*Tax Base**Tax Rates*

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	238,596	249,700	11,104	4.7	County	49.25	47.79	0.000	0.000
(-) TIF Tax Capacity	5,395	3,979	-1,416	-26.3	City/Town	47.42	47.28	1.423	1.370
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.03	31.38	15.438	16.238
(=) Taxable Tax Capacity	233,201	245,721	12,520	5.4	Special District	2.54	2.63	0.147	0.197
FD Distrib Tax Cap	0	0	0	0.0	Total	131.25	129.07	17.008	17.804

*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	98,800	103,400	4.7	1,093	1,158	65	6.0	1.11	1.12
Res Hmstd: MedianVa	148,200	155,000	4.6	1,883	1,976	93	4.9	1.27	1.27
Res Hmstd: Hi Val	197,600	206,700	4.6	2,674	2,795	121	4.5	1.35	1.35
Res Hmstd: Ex-Hi Val	296,400	310,100	4.6	4,256	4,434	179	4.2	1.44	1.43
Apartment	300,000	311,500	3.8	5,432	5,580	148	2.7	1.81	1.79
Comm/Ind: Lo Val	150,000	149,500	-0.3	4,350	4,250	-99	-2.3	2.9	2.84
Comm/Ind: Mid Val	300,000	299,000	-0.3	10,064	9,824	-240	-2.4	3.35	3.29
Comm/Ind: Hi Val	1,000,000	996,600	-0.3	36,732	35,855	-877	-2.4	3.67	3.6

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	6,917,266	7,338,600	421,334	6.1	74,635	80,650	6,016	8.1	1.08	1.10
Res Non-Hm: exis	646,652	677,872	31,220	4.8	7,928	8,351	423	5.3	1.23	1.23
Apartments: exis	4,235	4,231	-4	-0.1	60	59	-2	-2.7	1.42	1.39
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,168,868	1,191,903	23,035	2.0	12,786	12,870	83	0.7	1.09	1.08
Com/Ind: Lo: exi	160,067	161,379	1,313	0.8	3,909	3,853	-56	-1.4	2.44	2.39
Com/Ind Hi: exis	258,636	256,237	-2,399	-0.9	8,187	7,905	-282	-3.4	3.17	3.08
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	348,072	416,889	68,817	19.8	10,949	12,808	1,859	17.0	3.15	3.07
Ag HGA: Exist	1,072,821	1,116,549	43,728	4.1	10,935	11,540	605	5.5	1.02	1.03
Ag Hmstd Land	3,633,397	3,698,848	65,451	1.8	16,197	16,032	-164	-1.0	0.45	0.43
Ag Non-Hmstd	1,272,615	1,320,229	47,614	3.7	12,119	12,397	278	2.3	0.95	0.94
Miscellaneous	6,308	6,431	123	1.9	91	91	0	-0.2	1.45	1.41
New construction	0	107,905	107,905	0.0	0	1,250	1,250	0.0	0.00	1.16
Total	15,488,937	16,297,074	808,137	5.2	157,796	167,805	10,010	6.3	1.02	1.03

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	137,189	145,832	8,643	6.3	County	50.39	48.96	0.000	0.000
(-) TIF Tax Capacity	146	150	4	2.9	City/Town	19.06	18.95	0.032	0.030
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.82	30.29	14.929	16.434
(=) Taxable Tax Capacity	137,043	145,682	8,639	6.3	Special District	1.05	1.05	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	100.32	99.25	14.961	16.464

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	128,600	136,400	6.1	1,225	1,331	106	8.6	0.95	0.98
Res Hmstd: MedianVa	192,800	204,500	6.1	2,023	2,179	156	7.7	1.05	1.07
Res Hmstd: Hi Val	257,000	272,700	6.1	2,821	3,029	208	7.4	1.1	1.11
Res Hmstd: Ex-Hi Val	385,600	409,100	6.1	4,420	4,730	310	7.0	1.15	1.16
Apartment	300,000	299,700	-0.1	4,211	4,212	1	0.0	1.40	1.41
Seas Rec: Lo Val	75,000	76,500	2.0	817	824	7	0.9	1.09	1.08
Seas Rec: Hi Val	200,000	203,900	2.0	2,337	2,354	17	0.7	1.17	1.15
Comm/Ind: Lo Val	150,000	148,600	-0.9	3,623	3,540	-83	-2.3	2.42	2.38
Comm/Ind: Mid Val	300,000	297,200	-0.9	8,379	8,168	-211	-2.5	2.79	2.75
Comm/Ind: Hi Val	1,000,000	990,700	-0.9	30,574	29,816	-757	-2.5	3.06	3.01

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,177,220	5,251,504	74,284	1.4	61,813	66,823	5,010	8.1	1.19	1.27
Res Non-Hm: exis	746,720	765,020	18,300	2.5	11,670	12,636	967	8.3	1.56	1.65
Apartments: exis	330,155	335,690	5,535	1.7	5,885	6,346	461	7.8	1.78	1.89
Low-inc Apts: ex	97,611	102,215	4,603	4.7	1,071	1,120	49	4.6	1.10	1.10
Seasnl Rec: exis	42,091	43,016	925	2.2	684	725	41	6.0	1.62	1.68
Com/Ind: Lo: exi	641,216	624,669	-16,547	-2.6	18,735	18,719	-16	-0.1	2.92	3.00
Com/Ind Hi: exis	1,433,546	1,434,613	1,067	0.1	49,003	50,960	1,957	4.0	3.42	3.55
Publ U: Elec Gen	5,018	4,722	-295	-5.9	160	151	-9	-5.9	3.19	3.19
Publ U: Other	133,999	143,030	9,031	6.7	5,424	5,874	451	8.3	4.05	4.11
Ag HGA: Exist	21,484	19,982	-1,502	-7.0	263	261	-2	-0.8	1.23	1.31
Ag Hmstd Land	174,341	159,427	-14,914	-8.6	1,318	1,180	-137	-10.4	0.76	0.74
Ag Non-Hmstd	149,567	142,427	-7,140	-4.8	1,920	1,934	15	0.8	1.28	1.36
Miscellaneous	24,165	24,564	400	1.7	471	517	45	9.7	1.95	2.10
New construction	0	109,622	109,622	0.0	0	2,769	2,769	0.0	0.00	2.53
Total	8,977,132	9,160,501	183,370	2.0	158,416	170,015	11,599	7.3	1.76	1.86

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	94,686	97,224	2,538	2.7	County	37.24	39.78	0.162	0.155
(-) TIF Tax Capacity	2,360	2,596	236	10.0	City/Town	76.58	77.04	0.342	0.333
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.05	17.95	19.871	20.637
(=) Taxable Tax Capacity	92,327	94,629	2,302	2.5	Special District	1.40	1.50	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	128.26	136.27	20.375	21.125

**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	58,200	59,000	1.4	566	607	41	7.2	0.97	1.03
Res Hmstd: MedianVa	87,200	88,500	1.5	919	994	75	8.1	1.05	1.12
Res Hmstd: Hi Val	116,200	117,900	1.5	1,384	1,493	109	7.9	1.19	1.27
Res Hmstd: Ex-Hi Val	174,400	176,900	1.4	2,316	2,494	178	7.7	1.33	1.41
Apartment	300,000	305,000	1.7	5,421	5,839	418	7.7	1.81	1.91
Comm/Ind: Lo Val	150,000	150,100	0.1	4,333	4,480	147	3.4	2.89	2.98
Comm/Ind: Mid Val	300,000	300,200	0.1	10,008	10,347	339	3.4	3.34	3.45
Comm/Ind: Hi Val	1,000,000	1,000,700	0.1	36,493	37,726	1,232	3.4	3.65	3.77

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,477,260	3,523,453	46,193	1.3	27,458	30,100	2,642	9.6	0.79	0.85
Res Non-Hm: exis	484,816	495,219	10,403	2.1	4,124	4,567	442	10.7	0.85	0.92
Apartments: exis	5,658	5,785	127	2.2	51	57	7	13.0	0.89	0.99
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	880,821	887,834	7,012	0.8	8,041	8,448	407	5.1	0.91	0.95
Com/Ind: Lo: exi	150,439	150,725	286	0.2	2,831	2,964	133	4.7	1.88	1.97
Com/Ind Hi: exis	327,383	333,434	6,051	1.8	7,412	7,839	428	5.8	2.26	2.35
Publ U: Elec Gen	10,281	10,287	6	0.1	113	127	14	12.4	1.10	1.24
Publ U: Other	700,975	847,825	146,850	20.9	15,752	19,721	3,969	25.2	2.25	2.33
Ag HGA: Exist	1,580,206	1,580,542	336	0.0	10,378	11,391	1,013	9.8	0.66	0.72
Ag Hmstd Land	31,430,423	28,676,717	-2,753,706	-8.8	91,675	90,345	-1,330	-1.5	0.29	0.32
Ag Non-Hmstd	18,771,951	17,487,529	-1,284,422	-6.8	86,829	91,810	4,982	5.7	0.46	0.53
Miscellaneous	4,540	5,495	955	21.0	50	64	14	27.3	1.10	1.16
New construction	0	140,924	140,924	0.0	0	1,045	1,045	0.0	0.00	0.74
Total	57,824,753	54,145,769	-3,678,984	-6.4	254,714	268,480	13,765	5.4	0.44	0.50

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	480,856	444,303	-36,552	-7.6	County	32.03	35.76	0.126	0.126
(-) TIF Tax Capacity	68	68	0	0.0	City/Town	6.52	7.13	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.66	11.69	20.877	22.213
(=) Taxable Tax Capacity	480,787	444,235	-36,552	-7.6	Special District	0.83	0.97	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	49.04	55.55	21.003	22.339

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	102,700	104,100	1.4	582	656	74	12.7	0.57	0.63
Res Hmstd: MedianVa	153,900	155,900	1.3	963	1,085	122	12.7	0.63	0.7
Res Hmstd: Hi Val	205,100	207,800	1.3	1,344	1,516	171	12.7	0.66	0.73
Res Hmstd: Ex-Hi Val	307,800	311,900	1.3	2,109	2,378	269	12.8	0.69	0.76
Apartment	300,000	306,700	2.2	2,469	2,815	346	14.0	0.82	0.92
Comm/Ind: Lo Val	150,000	152,800	1.9	2,560	2,743	183	7.2	1.71	1.8
Comm/Ind: Mid Val	300,000	305,500	1.8	5,868	6,265	397	6.8	1.96	2.05
Comm/Ind: Hi Val	1,000,000	1,018,500	1.9	21,306	22,708	1,402	6.6	2.13	2.23

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,639,567	5,757,367	117,799	2.1	68,661	73,651	4,990	7.3	1.22	1.28
Res Non-Hm: exis	907,979	936,066	28,086	3.1	13,608	14,589	980	7.2	1.50	1.56
Apartments: exis	536,316	541,266	4,950	0.9	8,646	9,022	376	4.4	1.61	1.67
Low-inc Apts: ex	86,923	89,750	2,827	3.3	901	984	83	9.2	1.04	1.10
Seasnl Rec: exis	65,716	65,789	73	0.1	864	894	29	3.4	1.32	1.36
Com/Ind: Lo: exi	494,144	483,954	-10,190	-2.1	14,356	14,461	104	0.7	2.91	2.99
Com/Ind Hi: exis	1,488,549	1,570,377	81,828	5.5	50,845	54,963	4,118	8.1	3.42	3.50
Publ U: Elec Gen	17,692	30,305	12,613	71.3	418	701	283	67.6	2.36	2.31
Publ U: Other	126,356	128,745	2,389	1.9	4,758	4,974	216	4.5	3.77	3.86
Ag HGA: Exist	11,676	11,994	318	2.7	159	172	13	8.5	1.36	1.44
Ag Hmstd Land	81,184	74,425	-6,758	-8.3	708	637	-71	-10.1	0.87	0.86
Ag Non-Hmstd	118,206	102,792	-15,414	-13.0	1,464	1,371	-93	-6.3	1.24	1.33
Miscellaneous	25,320	25,172	-149	-0.6	465	482	17	3.7	1.84	1.92
New construction	0	173,379	173,379	0.0	0	3,705	3,705	0.0	0.00	2.14
Total	9,599,629	9,991,381	391,752	4.1	165,853	180,605	14,752	8.9	1.73	1.81

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	104,316	110,378	6,062	5.8	County	39.27	41.88	0.000	0.000
(-) TIF Tax Capacity	2,739	2,892	153	5.6	City/Town	63.98	63.60	0.293	0.338
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.05	23.21	18.313	17.938
(=) Taxable Tax Capacity	101,577	107,487	5,909	5.8	Special District	0.45	0.45	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	123.75	129.14	18.606	18.275

**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	75,600	77,200	2.1	702	747	45	6.4	0.93	0.97
Res Hmstd: MedianVa	113,400	115,800	2.1	1,280	1,361	81	6.3	1.13	1.18
Res Hmstd: Hi Val	151,200	154,400	2.1	1,860	1,975	115	6.2	1.23	1.28
Res Hmstd: Ex-Hi Val	226,800	231,500	2.1	3,020	3,201	180	6.0	1.33	1.38
Apartment	300,000	302,800	0.9	5,199	5,441	242	4.7	1.73	1.8
Comm/Ind: Lo Val	150,000	158,200	5.5	4,205	4,580	375	8.9	2.80	2.89
Comm/Ind: Mid Val	300,000	316,500	5.5	9,718	10,496	778	8.0	3.24	3.32
Comm/Ind: Hi Val	1,000,000	1,055,000	5.5	35,448	38,097	2,649	7.5	3.54	3.61

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,752,867	2,834,951	82,084	3.0	22,716	25,578	2,862	12.6	0.83	0.90
Res Non-Hm: exis	413,849	408,497	-5,352	-1.3	3,718	3,960	241	6.5	0.90	0.97
Apartments: exis	5,548	5,676	127	2.3	59	65	6	10.4	1.06	1.15
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	270,538	272,690	2,152	0.8	2,235	2,383	148	6.6	0.83	0.87
Com/Ind: Lo: exi	86,322	83,843	-2,479	-2.9	1,689	1,694	6	0.3	1.96	2.02
Com/Ind Hi: exis	200,582	210,403	9,822	4.9	4,787	5,259	472	9.9	2.39	2.50
Publ U: Elec Gen	25,854	25,691	-163	-0.6	315	333	19	6.0	1.22	1.30
Publ U: Other	362,312	400,161	37,849	10.4	9,012	10,332	1,320	14.6	2.49	2.58
Ag HGA: Exist	1,058,382	1,081,661	23,279	2.2	8,007	8,865	858	10.7	0.76	0.82
Ag Hmstd Land	15,278,952	14,001,556	-1,277,395	-8.4	56,085	54,815	-1,269	-2.3	0.37	0.39
Ag Non-Hmstd	8,733,071	7,836,750	-896,320	-10.3	50,131	50,834	703	1.4	0.57	0.65
Miscellaneous	721	522	-200	-27.7	8	6	-2	-24.0	1.14	1.20
New construction	0	73,435	73,435	0.0	0	653	653	0.0	0.00	0.89
Total	29,188,997	27,235,836	-1,953,161	-6.7	158,761	164,778	6,017	3.8	0.54	0.61

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	241,910	222,315	-19,595	-8.1	County	38.54	42.27	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	7.63	8.41	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.97	17.05	20.605	20.984
(=) Taxable Tax Capacity	241,910	222,315	-19,595	-8.1	Special District	0.36	0.41	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	60.50	68.15	20.605	20.984

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	121,800	125,400		3.0	829	941	112	13.5	0.68	0.75
Res Hmstd: MedianVa	182,700	188,100		3.0	1,356	1,538	182	13.4	0.74	0.82
Res Hmstd: Hi Val	243,500	250,800		3.0	1,882	2,135	253	13.5	0.77	0.85
Res Hmstd: Ex-Hi Val	365,300	376,200		3.0	2,936	3,330	394	13.4	0.80	0.89
Apartment	300,000	306,900		2.3	2,887	3,258	371	12.9	0.96	1.06
Comm/Ind: Lo Val	150,000	157,300		4.9	2,812	3,127	315	11.2	1.87	1.99
Comm/Ind: Mid Val	300,000	314,700		4.9	6,458	7,133	675	10.4	2.15	2.27
Comm/Ind: Hi Val	1,000,000	1,049,000		4.9	23,472	25,818	2,346	10.0	2.35	2.46

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	7,588,049	7,675,334	87,285	1.2	94,298	101,934	7,637	8.1	1.24	1.33
Res Non-Hm: exis	1,301,644	1,271,322	-30,322	-2.3	18,673	19,311	639	3.4	1.43	1.52
Apartments: exis	458,724	483,577	24,853	5.4	7,943	8,818	875	11.0	1.73	1.82
Low-inc Apts: ex	102,335	107,281	4,946	4.8	1,097	1,219	122	11.1	1.07	1.14
Seasnl Rec: exis	5,358	5,347	-12	-0.2	75	77	2	2.8	1.40	1.44
Com/Ind: Lo: exi	327,662	327,503	-159	0.0	9,191	9,377	186	2.0	2.81	2.86
Com/Ind Hi: exis	2,185,034	2,314,110	129,075	5.9	80,339	86,413	6,073	7.6	3.68	3.73
Publ U: Elec Gen	3,475	3,406	-69	-2.0	71	73	1	2.1	2.06	2.14
Publ U: Other	88,881	104,496	15,614	17.6	3,178	3,723	546	17.2	3.58	3.56
Ag HGA: Exist	341,698	338,660	-3,039	-0.9	3,599	3,885	286	7.9	1.05	1.15
Ag Hmstd Land	1,249,070	1,319,942	70,873	5.7	6,306	6,755	449	7.1	0.50	0.51
Ag Non-Hmstd	584,452	591,970	7,518	1.3	5,843	6,015	171	2.9	1.00	1.02
Miscellaneous	29,007	28,553	-453	-1.6	518	534	16	3.0	1.79	1.87
New construction	0	205,555	205,555	0.0	0	3,854	3,854	0.0	0.00	1.87
Total	14,265,388	14,777,054	511,666	3.6	231,131	251,988	20,857	9.0	1.62	1.71

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	154,909	161,611	6,702	4.3	County	55.84	56.15	0.000	0.000
(-) TIF Tax Capacity	1,894	1,844	-50	-2.6	City/Town	42.63	43.67	0.229	0.221
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.40	22.59	13.903	21.072
(=) Taxable Tax Capacity	153,015	159,767	6,752	4.4	Special District	0.00	0.85	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	121.87	123.26	14.132	21.293

**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	107,000	108,200	1.1	1,119	1,225	106	9.5	1.05	1.13
Res Hmstd: Median Va	160,400	162,200	1.1	1,904	2,066	162	8.5	1.19	1.27
Res Hmstd: Hi Val	213,800	216,300	1.2	2,688	2,908	219	8.2	1.26	1.34
Res Hmstd: Ex-Hi Val	320,800	324,500	1.2	4,261	4,592	331	7.8	1.33	1.42
Apartment	300,000	316,300	5.4	4,994	5,547	553	11.1	1.66	1.75
Comm/Ind: Lo Val	150,000	158,900	5.9	4,096	4,511	415	10.1	2.73	2.84
Comm/Ind: Mid Val	300,000	317,700	5.9	9,486	10,307	822	8.7	3.16	3.24
Comm/Ind: Hi Val	1,000,000	1,059,100	5.9	34,639	37,369	2,729	7.9	3.46	3.53

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	9,226,075	9,339,760	113,685	1.2	117,751	123,728	5,977	5.1	1.28	1.32
Res Non-Hm: exis	1,350,736	1,377,440	26,704	2.0	21,385	22,471	1,086	5.1	1.58	1.63
Apartments: exis	539,203	551,986	12,783	2.4	9,580	10,110	530	5.5	1.78	1.83
Low-inc Apts: ex	119,249	146,846	27,596	23.1	1,354	1,726	372	27.4	1.14	1.18
Seasnl Rec: exis	88,196	88,213	18	0.0	1,366	1,412	46	3.4	1.55	1.60
Com/Ind: Lo: exi	780,339	767,720	-12,619	-1.6	22,805	22,819	14	0.1	2.92	2.97
Com/Ind Hi: exis	1,797,763	1,818,355	20,592	1.1	64,287	66,240	1,953	3.0	3.58	3.64
Publ U: Elec Gen	560,103	630,102	69,999	12.5	14,784	16,589	1,805	12.2	2.64	2.63
Publ U: Other	328,003	388,258	60,256	18.4	12,344	14,608	2,264	18.3	3.76	3.76
Ag HGA: Exist	34,480	33,788	-692	-2.0	415	418	3	0.8	1.20	1.24
Ag Hmstd Land	177,126	176,635	-491	-0.3	1,186	1,191	5	0.4	0.67	0.67
Ag Non-Hmstd	145,579	140,914	-4,666	-3.2	1,778	1,807	29	1.7	1.22	1.28
Miscellaneous	42,729	43,309	580	1.4	834	877	43	5.2	1.95	2.03
New construction	0	114,081	114,081	0.0	0	2,603	2,603	0.0	0.00	2.28
Total	15,189,580	15,617,407	427,826	2.8	269,868	286,599	16,731	6.2	1.78	1.84

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	165,296	171,491	6,195	3.7	County	43.56	45.03	0.000	0.000
(-) TIF Tax Capacity	3,760	3,495	-265	-7.0	City/Town	61.41	63.27	0.147	0.129
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.98	22.85	21.619	20.914
(=) Taxable Tax Capacity	161,536	167,996	6,460	4.0	Special District	1.76	1.76	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	127.71	132.91	21.766	21.043

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	81,000	82,000	1.2	828	866	37	4.5	1.02	1.06
Res Hmstd: Median Va	121,500	123,000	1.2	1,480	1,546	66	4.4	1.22	1.26
Res Hmstd: Hi Val	162,000	164,000	1.2	2,132	2,226	94	4.4	1.32	1.36
Res Hmstd: Ex-Hi Val	243,000	246,000	1.2	3,436	3,587	151	4.4	1.41	1.46
Apartment	300,000	307,100	2.4	5,442	5,748	306	5.6	1.81	1.87
Comm/Ind: Lo Val	150,000	151,700	1.1	4,341	4,465	123	2.8	2.89	2.94
Comm/Ind: Mid Val	300,000	303,400	1.1	10,021	10,291	270	2.7	3.34	3.39
Comm/Ind: Hi Val	1,000,000	1,011,500	1.2	36,527	37,486	959	2.6	3.65	3.71

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	4,495,630	4,504,076	8,446	0.2	41,825	43,380	1,556	3.7	0.93	0.96
Res Non-Hm: exis	685,147	706,886	21,739	3.2	6,921	7,394	473	6.8	1.01	1.05
Apartments: exis	3,892	3,887	-5	-0.1	46	48	1	2.9	1.19	1.23
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	235,711	233,520	-2,191	-0.9	2,180	2,226	45	2.1	0.93	0.95
Com/Ind: Lo: exi	116,986	115,114	-1,872	-1.6	2,509	2,506	-3	-0.1	2.14	2.18
Com/Ind Hi: exis	149,335	164,554	15,219	10.2	4,061	4,580	519	12.8	2.72	2.78
Publ U: Elec Gen	30	53	23	76.3	1	1	0	85.8	1.94	2.04
Publ U: Other	404,194	454,663	50,469	12.5	10,887	12,535	1,648	15.1	2.69	2.76
Ag HGA: Exist	1,670,232	1,657,899	-12,333	-0.7	14,378	14,875	496	3.5	0.86	0.90
Ag Hmstd Land	14,061,977	13,389,226	-672,751	-4.8	58,958	57,332	-1,626	-2.8	0.42	0.43
Ag Non-Hmstd	6,138,875	6,048,866	-90,009	-1.5	44,778	46,666	1,889	4.2	0.73	0.77
Miscellaneous	6,698	6,674	-23	-0.3	84	85	0	0.5	1.26	1.27
New construction	0	96,046	96,046	0.0	0	1,056	1,056	0.0	0.00	1.10
Total	27,968,706	27,381,465	-587,242	-2.1	186,628	192,683	6,055	3.2	0.67	0.70

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	224,245	219,158	-5,088	-2.3	County	44.56	46.50	0.000	0.000
(-) TIF Tax Capacity	10	9	0	-3.2	City/Town	11.68	12.20	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.17	20.78	20.685	20.938
(=) Taxable Tax Capacity	224,236	219,148	-5,087	-2.3	Special District	0.39	0.39	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	75.80	79.87	20.685	20.938

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	125,700	125,900	200	0.2	1,016	1,062	46	4.5	0.81	0.84
Res Hmstd: Median Va	188,400	188,800	400	0.2	1,664	1,742	78	4.7	0.88	0.92
Res Hmstd: Hi Val	251,100	251,600	500	0.2	2,312	2,420	108	4.7	0.92	0.96
Res Hmstd: Ex-Hi Val	376,800	377,500	700	0.2	3,610	3,779	169	4.7	0.96	1.00
Apartment	300,000	299,600	-400	-0.1	3,463	3,619	155	4.5	1.15	1.21
Comm/Ind: Lo Val	150,000	165,300	15,300	10.2	3,157	3,630	473	15.0	2.10	2.2
Comm/Ind: Mid Val	300,000	330,600	30,600	10.2	7,263	8,223	960	13.2	2.42	2.49
Comm/Ind: Hi Val	1,000,000	1,101,900	101,900	10.2	26,425	29,655	3,230	12.2	2.64	2.69

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	19,042,968	19,468,563	425,596	2.2	229,222	239,009	9,787	4.3	1.20	1.23
Res Non-Hm: exis	2,327,505	2,369,383	41,878	1.8	32,111	33,170	1,059	3.3	1.38	1.40
Apartments: exis	788,363	861,671	73,309	9.3	13,395	14,794	1,399	10.4	1.70	1.72
Low-inc Apts: ex	137,673	158,545	20,872	15.2	1,414	1,630	216	15.3	1.03	1.03
Seasnl Rec: exis	36,951	34,331	-2,621	-7.1	480	446	-34	-7.0	1.30	1.30
Com/Ind: Lo: exi	474,978	468,249	-6,730	-1.4	14,026	13,468	-558	-4.0	2.95	2.88
Com/Ind Hi: exis	3,136,097	3,237,319	101,222	3.2	121,414	121,976	562	0.5	3.87	3.77
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	268,320	284,829	16,509	6.2	10,269	10,593	324	3.2	3.83	3.72
Ag HGA: Exist	101,703	101,791	89	0.1	1,147	1,180	33	2.9	1.13	1.16
Ag Hmstd Land	100,460	99,485	-974	-1.0	386	390	4	1.1	0.38	0.39
Ag Non-Hmstd	123,682	127,180	3,497	2.8	1,364	1,429	65	4.7	1.10	1.12
Miscellaneous	137,051	141,803	4,752	3.5	2,347	2,474	127	5.4	1.71	1.74
New construction	0	295,781	295,781	0.0	0	5,052	5,052	0.0	0.00	1.71
Total	26,675,750	27,648,930	973,180	3.6	427,575	445,611	18,036	4.2	1.60	1.61

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	285,886	297,703	11,817	4.1	County	38.31	39.26	0.000	0.000
(-) TIF Tax Capacity	6,171	4,399	-1,773	-28.7	City/Town	41.94	42.65	0.364	0.245
(-) FD Contrib Tax Cap	26,859	27,914	1,055	3.9	School District	28.47	27.62	18.109	18.964
(=) Taxable Tax Capacity	252,855	265,390	12,534	5.0	Special District	6.13	6.55	0.000	0.000
FD Distrib Tax Cap	51,998	51,489	-508	-1.0	Total	114.85	116.08	18.473	19.209

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	119,100	121,800	2,300	2.3	1,283	1,343	60	4.6	1.08	1.10
Res Hmstd: Median Va	178,600	182,600	4,000	2.2	2,138	2,229	91	4.3	1.2	1.22
Res Hmstd: Hi Val	238,100	243,400	5,300	2.2	2,993	3,115	122	4.1	1.26	1.28
Res Hmstd: Ex-Hi Val	357,200	365,200	8,000	2.2	4,704	4,890	186	4.0	1.32	1.34
Apartment	300,000	327,900	27,900	9.3	4,861	5,388	527	10.8	1.62	1.64
Comm/Ind: Lo Val	150,000	154,800	4,800	3.2	4,378	4,446	67	1.5	2.92	2.87
Comm/Ind: Mid Val	300,000	309,700	9,700	3.2	10,124	10,221	97	1.0	3.37	3.30
Comm/Ind: Hi Val	1,000,000	1,032,300	32,300	3.2	36,936	37,164	227	0.6	3.69	3.60

WASHINGTON COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	19,593,795	19,856,590	262,795	1.3	227,182	242,814	15,633	6.9	1.16	1.22
Res Non-Hm: exis	2,600,973	2,719,617	118,645	4.6	32,215	35,072	2,857	8.9	1.24	1.29
Apartments: exis	660,670	696,515	35,845	5.4	10,193	11,307	1,113	10.9	1.54	1.62
Low-inc Apts: ex	138,477	144,490	6,013	4.3	1,325	1,396	71	5.4	0.96	0.97
Seasnl Rec: exis	135,513	129,905	-5,608	-4.1	1,509	1,473	-36	-2.4	1.11	1.13
Com/Ind: Lo: exi	299,078	297,181	-1,897	-0.6	8,486	8,268	-218	-2.6	2.84	2.78
Com/Ind Hi: exis	2,569,015	2,583,968	14,953	0.6	95,845	94,346	-1,499	-1.6	3.73	3.65
Publ U: Elec Gen	180,234	183,984	3,751	2.1	4,954	4,975	20	0.4	2.75	2.70
Publ U: Other	277,859	291,882	14,023	5.0	10,361	10,707	346	3.3	3.73	3.67
Ag HGA: Exist	151,152	151,854	702	0.5	1,501	1,560	59	3.9	0.99	1.03
Ag Hmstd Land	283,546	280,877	-2,669	-0.9	960	955	-5	-0.6	0.34	0.34
Ag Non-Hmstd	440,620	451,261	10,641	2.4	3,960	4,157	197	5.0	0.90	0.92
Miscellaneous	38,221	38,350	128	0.3	542	559	17	3.2	1.42	1.46
New construction	0	302,828	302,828	0.0	0	4,595	4,595	0.0	0.00	1.52
Total	27,369,154	28,129,304	760,150	2.8	399,034	422,183	23,149	5.8	1.46	1.50

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	297,662	306,326	8,665	2.9	County	29.85	30.21	0.401	0.390
(-) TIF Tax Capacity	3,843	3,326	-517	-13.5	City/Town	35.56	36.02	0.372	0.348
(-) FD Contrib Tax Cap	23,412	23,808	396	1.7	School District	29.09	29.28	19.923	24.386
(=) Taxable Tax Capacity	270,406	279,192	8,785	3.2	Special District	5.83	6.26	0.000	0.000
FD Distrib Tax Cap	27,629	28,371	742	2.7	Total	100.32	101.77	20.696	25.123

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	158,500	160,600	1.3	1,688	1,806	118	7.0	1.06	1.12
Res Hmstd: MedianVa	237,600	240,800	1.3	2,716	2,897	181	6.7	1.14	1.20
Res Hmstd: Hi Val	316,700	320,900	1.3	3,745	3,987	242	6.5	1.18	1.24
Res Hmstd: Ex-Hi Val	475,200	481,600	1.3	5,751	6,111	360	6.3	1.21	1.27
Apartment	300,000	316,300	5.4	4,383	4,818	435	9.9	1.46	1.52
Comm/Ind: Lo Val	150,000	150,900	0.6	4,206	4,184	-21	-0.5	2.80	2.77
Comm/Ind: Mid Val	300,000	301,700	0.6	9,710	9,623	-87	-0.9	3.24	3.19
Comm/Ind: Hi Val	1,000,000	1,005,800	0.6	35,396	35,018	-377	-1.1	3.54	3.48

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	26,545,603	27,475,425	929,822		3.5	321,646	340,173	18,527	5.8	1.21	1.24
Res Non-Hm: exis	2,776,132	3,044,007	267,875		9.6	37,046	41,284	4,239	11.4	1.33	1.36
Apartments: exis	1,858,744	1,953,587	94,843		5.1	29,300	30,942	1,641	5.6	1.58	1.58
Low-inc Apts: ex	139,654	146,418	6,763		4.8	1,377	1,471	93	6.8	0.99	1.00
Seasnl Rec: exis	22,219	21,436	-783		-3.5	282	277	-6	-2.0	1.27	1.29
Com/Ind: Lo: exi	522,540	514,037	-8,503		-1.6	15,163	14,519	-644	-4.2	2.90	2.82
Com/Ind Hi: exis	5,431,773	5,432,588	815		0.0	204,118	198,026	-6,092	-3.0	3.76	3.65
Publ U: Elec Gen	82,952	117,186	34,234		41.3	2,306	3,210	905	39.2	2.78	2.74
Publ U: Other	642,392	655,983	13,591		2.1	24,154	23,960	-194	-0.8	3.76	3.65
Ag HGA: Exist	192,812	197,804	4,992		2.6	1,908	2,016	108	5.6	0.99	1.02
Ag Hmstd Land	1,003,302	993,603	-9,699		-1.0	4,577	4,356	-221	-4.8	0.46	0.44
Ag Non-Hmstd	452,254	453,841	1,587		0.4	4,174	4,192	18	0.4	0.92	0.92
Miscellaneous	131,192	131,398	205		0.2	2,179	2,239	60	2.8	1.66	1.70
New construction	0	466,383	466,383		0.0	0	8,747	8,747	0.0	0.00	1.88
Total	39,801,569	41,603,695	1,802,126		4.5	648,229	675,412	27,183	4.2	1.63	1.62

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter	
Total Tax Capacity	444,251	465,013	20,762		4.7	County	29.50	28.45	0.000	0.000
(-) TIF Tax Capacity	9,367	10,356	989		10.6	City/Town	42.99	43.30	0.608	0.580
(-) FD Contrib Tax Cap	48,282	49,219	937		1.9	School District	27.53	28.99	22.725	23.823
(=) Taxable Tax Capacity	386,601	405,438	18,836		4.9	Special District	4.88	5.01	0.000	0.000
FD Distrib Tax Cap	49,417	50,450	1,032		2.1	Total	104.90	105.75	23.334	24.403

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	141,000	145,900		3.5	1,551	1,644	93	6.0	1.1	1.13
Res Hmstd: MedianVa	211,400	218,800		3.5	2,520	2,662	142	5.6	1.19	1.22
Res Hmstd: Hi Val	281,800	291,700		3.5	3,489	3,680	191	5.5	1.24	1.26
Res Hmstd: Ex-Hi Val	422,800	437,600		3.5	5,422	5,696	274	5.0	1.28	1.30
Apartment	300,000	315,300		5.1	4,634	4,937	303	6.5	1.54	1.57
Comm/Ind: Lo Val	150,000	150,000		0.0	4,322	4,206	-116	-2.7	2.88	2.80
Comm/Ind: Mid Val	300,000	300,000		0.0	9,969	9,692	-276	-2.8	3.32	3.23
Comm/Ind: Hi Val	1,000,000	1,000,200		0.0	36,318	35,301	-1,017	-2.8	3.63	3.53

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	17,670,904	18,437,185	766,281	4.3	222,369	241,151	18,781	8.4	1.26	1.31
Res Non-Hm: exis	2,538,921	2,576,927	38,007	1.5	34,615	36,303	1,688	4.9	1.36	1.41
Apartments: exis	430,111	465,546	35,435	8.2	7,021	8,007	987	14.1	1.63	1.72
Low-inc Apts: ex	111,340	116,923	5,583	5.0	1,160	1,256	96	8.3	1.04	1.07
Seasnl Rec: exis	69,711	70,381	670	1.0	921	936	16	1.7	1.32	1.33
Com/Ind: Lo: exi	378,710	372,521	-6,189	-1.6	11,101	10,796	-304	-2.7	2.93	2.90
Com/Ind Hi: exis	2,473,635	2,508,483	34,849	1.4	94,615	95,579	964	1.0	3.82	3.81
Publ U: Elec Gen	18,766	18,397	-369	-2.0	500	500	0	0.1	2.66	2.72
Publ U: Other	298,203	342,527	44,324	14.9	10,847	12,265	1,419	13.1	3.64	3.58
Ag HGA: Exist	354,154	356,796	2,642	0.7	3,479	3,570	91	2.6	0.98	1.00
Ag Hmstd Land	1,342,106	1,346,910	4,805	0.4	5,759	5,662	-98	-1.7	0.43	0.42
Ag Non-Hmstd	580,842	611,538	30,696	5.3	5,689	6,185	495	8.7	0.98	1.01
Miscellaneous	26,136	27,050	914	3.5	434	474	41	9.4	1.66	1.75
New construction	0	472,429	472,429	0.0	0	8,853	8,853	0.0	0.00	1.87
Total	26,293,537	27,723,612	1,430,075	5.4	398,509	431,539	33,030	8.3	1.52	1.56

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	281,090	297,783	16,693	5.9	County	38.30	37.34	0.000	0.000
(-) TIF Tax Capacity	2,513	2,509	-3	-0.1	City/Town	33.32	33.29	0.867	0.856
(-) FD Contrib Tax Cap	21,638	23,691	2,052	9.5	School District	33.99	37.77	17.563	19.656
(=) Taxable Tax Capacity	256,939	271,583	14,644	5.7	Special District	5.60	5.68	0.000	0.000
FD Distrib Tax Cap	24,487	25,411	924	3.8	Total	111.21	114.07	18.430	20.512

**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	162,700	169,800	4.4	1,858	2,035	177	9.5	1.14	1.2
Res Hmstd: MedianVa	243,900	254,500	4.3	2,992	3,262	270	9.0	1.23	1.28
Res Hmstd: Hi Val	325,100	339,200	4.3	4,126	4,488	363	8.8	1.27	1.32
Res Hmstd: Ex-Hi Val	487,800	509,000	4.3	6,324	6,876	552	8.7	1.3	1.35
Apartment	300,000	324,700	8.2	4,723	5,296	573	12.1	1.57	1.63
Comm/Ind: Lo Val	150,000	152,100	1.4	4,319	4,343	23	0.5	2.88	2.86
Comm/Ind: Mid Val	300,000	304,200	1.4	9,986	10,004	18	0.2	3.33	3.29
Comm/Ind: Hi Val	1,000,000	1,014,100	1.4	36,431	36,429	-2	0.0	3.64	3.59

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	16,416,302	17,160,690	744,388	4.5	243,094	251,366	8,272	3.4	1.48	1.46
Res Non-Hm: exis	1,662,207	1,664,065	1,858	0.1	27,832	27,724	-107	-0.4	1.67	1.67
Apartments: exis	1,034,096	1,143,064	108,968	10.5	21,463	23,469	2,006	9.3	2.08	2.05
Low-inc Apts: ex	126,743	142,692	15,950	12.6	1,600	1,770	170	10.6	1.26	1.24
Seasnl Rec: exis	161,444	248,147	86,702	53.7	2,500	3,623	1,123	44.9	1.55	1.46
Com/Ind: Lo: exi	344,251	347,235	2,984	0.9	11,152	10,817	-335	-3.0	3.24	3.12
Com/Ind Hi: exis	3,891,738	3,997,447	105,710	2.7	164,011	161,695	-2,315	-1.4	4.21	4.04
Publ U: Elec Gen	0	218	218	0.0	0	6	6	0.0	0.00	2.91
Publ U: Other	256,952	267,413	10,461	4.1	10,743	10,741	-3	0.0	4.18	4.02
Ag HGA: Exist	56,740	58,604	1,865	3.3	811	832	22	2.7	1.43	1.42
Ag Hmstd Land	154,649	152,447	-2,202	-1.4	955	894	-61	-6.3	0.62	0.59
Ag Non-Hmstd	196,805	189,394	-7,411	-3.8	2,693	2,540	-153	-5.7	1.37	1.34
Miscellaneous	23,686	23,603	-83	-0.4	508	498	-11	-2.1	2.15	2.11
New construction	0	347,702	347,702	0.0	0	8,614	8,614	0.0	0.00	2.48
Total	24,325,613	25,742,723	1,417,110	5.8	487,361	504,590	17,229	3.5	2.00	1.96

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	273,338	290,854	17,516	6.4	County	46.33	45.27	0.000	0.000
(-) TIF Tax Capacity	5,784	6,614	830	14.4	City/Town	48.45	48.38	0.671	0.637
(-) FD Contrib Tax Cap	32,250	32,386	136	0.4	School District	29.77	29.06	26.218	25.459
(=) Taxable Tax Capacity	235,305	251,855	16,550	7.0	Special District	10.56	10.36	0.000	0.000
FD Distrib Tax Cap	42,981	42,149	-832	-1.9	Total	135.10	133.07	26.889	26.095

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	117,400	122,700	4.5	1,541	1,604	63	4.1	1.31	1.31
Res Hmstd: Median Va	176,000	184,000	4.5	2,562	2,653	92	3.6	1.46	1.44
Res Hmstd: Hi Val	234,600	245,200	4.5	3,582	3,701	118	3.3	1.53	1.51
Res Hmstd: Ex-Hi Val	352,000	368,000	4.5	5,627	5,802	175	3.1	1.6	1.58
Apartment	300,000	331,600	10.5	5,873	6,381	508	8.7	1.96	1.92
Comm/Ind: Lo Val	150,000	154,100	2.7	4,803	4,778	-25	-0.5	3.20	3.10
Comm/Ind: Mid Val	300,000	308,100	2.7	11,072	10,959	-113	-1.0	3.69	3.56
Comm/Ind: Hi Val	1,000,000	1,027,200	2.7	40,330	39,822	-507	-1.3	4.03	3.88

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	19,584,571	20,313,426	728,855	3.7	278,518	289,281	10,763	3.9	1.42	1.42
Res Non-Hm: exis	2,486,048	2,581,497	95,449	3.8	38,086	39,587	1,501	3.9	1.53	1.53
Apartments: exis	2,447,032	2,768,724	321,692	13.1	45,148	50,285	5,137	11.4	1.85	1.82
Low-inc Apts: ex	175,762	184,785	9,023	5.1	2,001	2,044	43	2.2	1.14	1.11
Seasnl Rec: exis	66,333	118,641	52,308	78.9	1,085	1,809	724	66.7	1.64	1.52
Com/Ind: Lo: exi	394,411	404,319	9,908	2.5	12,238	12,077	-161	-1.3	3.10	2.99
Com/Ind Hi: exis	7,792,236	8,466,559	674,323	8.7	313,494	327,293	13,800	4.4	4.02	3.87
Publ U: Elec Gen	221	219	-1	-0.5	7	7	0	-2.6	3.26	3.19
Publ U: Other	206,059	214,277	8,218	4.0	8,345	8,341	-4	0.0	4.05	3.89
Ag HGA: Exist	296	0	-296	-100.0	4	0	-4	-100.0	1.45	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	366	825	459	125.3	5	10	6	117.7	1.30	1.26
Miscellaneous	8,238	6,575	-1,663	-20.2	168	136	-32	-18.9	2.03	2.07
New construction	0	479,901	479,901	0.0	0	11,639	11,639	0.0	0.00	2.43
Total	33,161,573	35,539,749	2,378,175	7.2	699,098	742,511	43,412	6.2	2.11	2.09

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	413,051	447,565	34,514	8.4	County	46.33	45.27	0.000	0.000
(-) TIF Tax Capacity	30,044	37,603	7,559	25.2	City/Town	42.47	42.22	0.188	0.162
(-) FD Contrib Tax Cap	51,004	52,365	1,361	2.7	School District	26.71	28.42	20.376	19.128
(=) Taxable Tax Capacity	332,003	357,597	25,594	7.7	Special District	11.96	11.69	0.000	0.000
FD Distrib Tax Cap	24,632	24,886	255	1.0	Total	127.46	127.60	20.564	19.290

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	139,900	145,100	5,200	3.7	1,757	1,823	66	3.8	1.26	1.26
Res Hmstd: Median Va	209,800	217,600	7,800	3.7	2,872	2,971	99	3.5	1.37	1.37
Res Hmstd: Hi Val	279,700	290,100	10,400	3.7	3,987	4,119	133	3.3	1.43	1.42
Res Hmstd: Ex-Hi Val	419,600	435,200	15,600	3.7	6,211	6,393	181	2.9	1.48	1.47
Apartment	300,000	339,400	39,400	13.1	5,397	6,068	671	12.4	1.8	1.79
Comm/Ind: Lo Val	150,000	163,000	13,000	8.7	4,578	4,919	341	7.5	3.05	3.02
Comm/Ind: Mid Val	300,000	326,000	26,000	8.7	10,579	11,214	635	6.0	3.53	3.44
Comm/Ind: Hi Val	1,000,000	1,086,500	86,500	8.7	38,585	40,586	2,000	5.2	3.86	3.74

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	26,380,938	27,446,555	1,065,617	4.0	360,641	369,851	9,210	2.6	1.37	1.35
Res Non-Hm: exis	3,931,865	4,071,027	139,161	3.5	56,597	57,574	976	1.7	1.44	1.41
Apartments: exis	1,944,790	2,090,812	146,022	7.5	32,965	34,513	1,548	4.7	1.70	1.65
Low-inc Apts: ex	134,960	149,630	14,670	10.9	1,419	1,462	43	3.0	1.05	0.98
Seasnl Rec: exis	762,056	781,136	19,081	2.5	10,871	10,977	106	1.0	1.43	1.41
Com/Ind: Lo: exi	363,505	383,259	19,755	5.4	10,861	10,970	109	1.0	2.99	2.86
Com/Ind Hi: exis	6,139,257	6,296,741	157,484	2.6	240,215	234,717	-5,498	-2.3	3.91	3.73
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	271,989	285,856	13,866	5.1	10,568	10,605	37	0.4	3.89	3.71
Ag HGA: Exist	54,717	52,714	-2,003	-3.7	703	725	21	3.0	1.29	1.37
Ag Hmstd Land	95,894	94,699	-1,194	-1.2	440	472	32	7.3	0.46	0.50
Ag Non-Hmstd	182,972	184,695	1,723	0.9	1,992	2,051	58	2.9	1.09	1.11
Miscellaneous	17,661	19,158	1,498	8.5	341	357	16	4.8	1.93	1.86
New construction	0	610,689	610,689	0.0	0	10,858	10,858	0.0	0.00	1.78
Total	40,280,604	42,466,972	2,186,368	5.4	727,614	745,130	17,516	2.4	1.81	1.75

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	478,429	505,410	26,981	5.6	County	46.33	45.27	0.000	0.000
(-) TIF Tax Capacity	8,663	9,857	1,195	13.8	City/Town	30.58	29.84	0.726	0.652
(-) FD Contrib Tax Cap	50,156	49,689	-467	-0.9	School District	25.42	24.82	22.369	22.449
(=) Taxable Tax Capacity	419,610	445,863	26,253	6.3	Special District	11.27	10.99	0.000	0.000
FD Distrib Tax Cap	17,795	18,130	335	1.9	Total	113.60	110.92	23.096	23.102

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	193,000	200,800	4.0	2,413	2,479	66	2.7	1.25	1.23
Res Hmstd: MedianVa	289,400	301,100	4.0	3,829	3,923	94	2.5	1.32	1.30
Res Hmstd: Hi Val	385,800	401,400	4.0	5,245	5,367	122	2.3	1.36	1.34
Res Hmstd: Ex-Hi Val	578,800	602,200	4.0	8,136	8,354	218	2.7	1.41	1.39
Apartment	300,000	322,500	7.5	4,953	5,216	264	5.3	1.65	1.62
Comm/Ind: Lo Val	150,000	153,800	2.5	4,449	4,392	-58	-1.3	2.97	2.86
Comm/Ind: Mid Val	300,000	307,700	2.6	10,266	10,088	-178	-1.7	3.42	3.28
Comm/Ind: Hi Val	1,000,000	1,025,700	2.6	37,412	36,666	-746	-2.0	3.74	3.57

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	14,181,687	14,513,293	331,606	2.3	199,025	202,294	3,269	1.6	1.40	1.39
Res Non-Hm: exis	1,677,829	1,735,445	57,616	3.4	25,787	26,436	649	2.5	1.54	1.52
Apartments: exis	1,392,648	1,506,955	114,306	8.2	26,162	27,956	1,794	6.9	1.88	1.86
Low-inc Apts: ex	274,427	294,021	19,594	7.1	3,175	3,370	195	6.1	1.16	1.15
Seasnl Rec: exis	8,960	8,908	-52	-0.6	131	131	-1	-0.4	1.46	1.47
Com/Ind: Lo: exi	340,470	337,596	-2,874	-0.8	10,597	10,125	-472	-4.5	3.11	3.00
Com/Ind Hi: exis	4,369,114	4,356,183	-12,931	-0.3	178,752	171,892	-6,860	-3.8	4.09	3.95
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	214,526	234,599	20,073	9.4	8,716	9,197	480	5.5	4.06	3.92
Ag HGA: Exist	853	853	0	0.0	12	12	0	-0.8	1.39	1.38
Ag Hmstd Land	1,027	1,027	0	0.0	5	5	0	-0.3	0.45	0.45
Ag Non-Hmstd	21,313	21,771	458	2.1	247	251	4	1.5	1.16	1.15
Miscellaneous	90,613	93,990	3,377	3.7	1,747	1,796	49	2.8	1.93	1.91
New construction	0	167,020	167,020	0.0	0	3,934	3,934	0.0	0.00	2.36
Total	22,573,469	23,271,663	698,194	3.1	454,356	457,398	3,042	0.7	2.01	1.97

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	266,306	274,527	8,220	3.1	County	58.75	58.52	0.000	0.000
(-) TIF Tax Capacity	12,784	11,415	-1,369	-10.7	City/Town	33.40	33.49	0.802	0.739
(-) FD Contrib Tax Cap	34,520	33,820	-700	-2.0	School District	26.10	26.45	22.290	20.941
(=) Taxable Tax Capacity	219,002	229,291	10,289	4.7	Special District	9.99	9.60	0.000	0.000
FD Distrib Tax Cap	28,131	28,784	653	2.3	Total	128.25	128.06	23.091	21.679

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	132,100	135,200	3,100	2.3	1,674	1,703	29	1.8	1.27	1.26
Res Hmstd: Median Va	198,000	202,600	4,600	2.3	2,747	2,790	43	1.6	1.39	1.38
Res Hmstd: Hi Val	263,900	270,100	6,200	2.3	3,821	3,879	58	1.5	1.45	1.44
Res Hmstd: Ex-Hi Val	396,000	405,300	9,300	2.3	5,973	6,059	87	1.4	1.51	1.49
Apartment	300,000	324,600	24,600	8.2	5,502	5,900	398	7.2	1.83	1.82
Comm/Ind: Lo Val	150,000	149,600	-400	-0.3	4,641	4,460	-181	-3.9	3.09	2.98
Comm/Ind: Mid Val	300,000	299,100	-900	-0.3	10,714	10,292	-422	-3.9	3.57	3.44
Comm/Ind: Hi Val	1,000,000	997,000	-3,000	-0.3	39,054	37,532	-1,522	-3.9	3.91	3.76

CITY OF MINNEAPOLIS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	17,858,104	18,770,609	912,505	5.1	281,636	283,907	2,270	0.8	1.58	1.51
Res Non-Hm: exis	5,660,919	5,989,459	328,540	5.8	100,824	101,670	846	0.8	1.78	1.70
Apartments: exis	4,140,394	4,835,910	695,515	16.8	83,760	93,186	9,426	11.3	2.02	1.93
Low-inc Apts: ex	548,121	654,259	106,139	19.4	6,844	7,694	850	12.4	1.25	1.18
Seasnl Rec: exis	12,786	13,162	376	2.9	258	253	-5	-1.9	2.02	1.92
Com/Ind: Lo: exi	628,220	648,410	20,191	3.2	20,291	19,831	-460	-2.3	3.23	3.06
Com/Ind Hi: exis	7,237,473	7,940,467	702,993	9.7	306,082	318,067	11,985	3.9	4.23	4.01
Publ U: Elec Gen	51,090	52,472	1,382	2.7	1,642	1,592	-50	-3.1	3.21	3.03
Publ U: Other	353,889	370,676	16,787	4.7	14,965	14,844	-121	-0.8	4.23	4.00
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	1,705	1,521	-184	-10.8	24	21	-4	-14.8	1.43	1.37
Miscellaneous	50,410	53,803	3,393	6.7	922	947	25	2.7	1.83	1.76
New construction	0	1,044,365	1,044,365	0.0	0	23,481	23,481	0.0	0.00	2.25
Total	36,543,111	40,375,114	3,832,003	10.5	817,249	865,491	48,242	5.9	2.24	2.14

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	447,845	499,641	51,796	11.6	County	46.09	45.17	0.000	0.000
(-) TIF Tax Capacity	34,876	40,508	5,632	16.1	City/Town	66.24	62.25	2.561	2.320
(-) FD Contrib Tax Cap	51,742	54,436	2,694	5.2	School District	22.21	21.17	20.691	19.356
(=) Taxable Tax Capacity	361,227	404,697	43,470	12.0	Special District	8.70	8.22	0.000	0.000
FD Distrib Tax Cap	49,818	51,126	1,308	2.6	Total	143.24	136.82	23.252	21.676

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	123,700	130,000	5.1	1,686	1,711	25	1.5	1.36	1.32
Res Hmstd: MedianVa	185,500	195,000	5.1	2,794	2,821	27	1.0	1.51	1.45
Res Hmstd: Hi Val	247,300	259,900	5.1	3,903	3,930	27	0.7	1.58	1.51
Res Hmstd: Ex-Hi Val	371,000	390,000	5.1	6,122	6,152	30	0.5	1.65	1.58
Apartment	300,000	350,400	16.8	6,069	6,752	683	11.3	2.02	1.93
Comm/Ind: Lo Val	150,000	164,600	9.7	4,845	5,172	327	6.8	3.23	3.14
Comm/Ind: Mid Val	300,000	329,100	9.7	11,189	11,762	573	5.1	3.73	3.57
Comm/Ind: Hi Val	1,000,000	1,097,100	9.7	40,793	42,525	1,733	4.2	4.08	3.88

CITY OF ST. PAUL

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	10,753,073	11,093,046	339,973	3.2	162,183	166,732	4,550	2.8	1.51	1.50
Res Non-Hm: exis	2,381,423	2,482,839	101,415	4.3	41,840	43,244	1,404	3.4	1.76	1.74
Apartments: exis	2,116,490	2,235,509	119,019	5.6	43,113	45,079	1,967	4.6	2.04	2.02
Low-inc Apts: ex	462,353	502,899	40,546	8.8	5,682	6,132	450	7.9	1.23	1.22
Seasnl Rec: exis	487	665	178	36.6	8	12	3	41.4	1.72	1.77
Com/Ind: Lo: exi	414,921	412,839	-2,083	-0.5	13,376	12,885	-491	-3.7	3.22	3.12
Com/Ind Hi: exis	3,231,230	3,300,798	69,568	2.2	137,436	135,839	-1,597	-1.2	4.25	4.12
Publ U: Elec Gen	38,870	64,928	26,057	67.0	1,259	2,041	782	62.1	3.24	3.14
Publ U: Other	258,998	267,495	8,497	3.3	11,009	11,002	-8	-0.1	4.25	4.11
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	1,006	157	-849	-84.4	15	2	-13	-84.6	1.52	1.50
Miscellaneous	6,448	6,580	132	2.0	123	124	1	0.6	1.91	1.88
New construction	0	152,255	152,255	0.0	0	3,082	3,082	0.0	0.00	2.02
Total	19,665,300	20,520,010	854,710	4.3	416,044	426,175	10,131	2.4	2.12	2.08

*Tax Base**Tax Rates*

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	229,259	239,695	10,436	4.6	County	54.16	53.54	0.000	0.000
(-) TIF Tax Capacity	20,745	22,094	1,348	6.5	City/Town	43.69	42.43	0.000	0.000
(-) FD Contrib Tax Cap	24,569	22,957	-1,612	-6.6	School District	42.86	42.44	13.485	13.858
(=) Taxable Tax Capacity	183,945	194,645	10,699	5.8	Special District	11.46	11.82	0.000	0.000
FD Distrib Tax Cap	50,525	52,499	1,974	3.9	Total	152.17	150.23	13.485	13.858

*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	101,200	104,400	3.2	1,248	1,295	46	3.7	1.23	1.24
Res Hmstd: MedianVa	151,700	156,500	3.2	2,154	2,220	66	3.1	1.42	1.42
Res Hmstd: Hi Val	202,200	208,600	3.2	3,060	3,146	86	2.8	1.51	1.51
Res Hmstd: Ex-Hi Val	303,400	313,000	3.2	4,875	5,000	125	2.6	1.61	1.6
Apartment	300,000	316,900	5.6	6,111	6,390	279	4.6	2.04	2.02
Comm/Ind: Lo Val	150,000	153,200	2.1	4,836	4,813	-22	-0.5	3.22	3.14
Comm/Ind: Mid Val	300,000	306,500	2.2	11,216	11,122	-93	-0.8	3.74	3.63
Comm/Ind: Hi Val	1,000,000	1,021,500	2.2	40,989	40,547	-442	-1.1	4.1	3.97

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
166.0	Blind/disabled Hmstd HGA: <50K	0.450	23,643	106	113
167.0	Ag Hmstd HGA: <76K	1.000	5,045,149	50,451	51,908
168.0	Ag Hmstd HGA: 76K-414K	1.000	3,482,832	34,828	36,725
169.0	Ag Hmstd HGA: 414K-500K	1.000	37,817	378	401
170.0	Ag Hmstd HGA: >500K	1.250	58,086	726	777
171.0	Blind/disabled 2a Hmstd land <50K	0.450	2,398	11	0
172.0	Ag Hmstd 2a 1 & b: <115K	0.500	8,928,478	44,642	-371
173.0	Ag Hmstd 2a 1 & b: 115K-260K	0.500	9,845,147	49,226	35,612
174.0	Ag Hmstd 2a 1 & b: 260K-1.9M	0.500	43,316,024	216,580	139,052
175.0	Ag Hmstd 2a 1 & b: >1.9M	1.000	24,641,887	246,419	136,901
176.0	Blind/disabled Hmstd 2b land <50K	0.450	229	1	0
177.0	Ag Hmstd 2b 1 & b: <115K	0.500	708,531	3,543	784
178.0	Ag Hmstd 2b 1 & b: 115K-260K	0.500	791,051	3,955	3,803
179.0	Ag Hmstd 2b 1 & b: 260K-1.9M	0.500	1,254,494	6,272	5,520
180.0	Ag Hmstd 2b 1 & b: >1.9M	1.000	142,278	1,423	1,092
182.0	Ag Hmstd 2a Farm entity w/unused 1st t	0.500	166,476	832	562
183.0	Ag Hmstd 2b Farm entity w/unused 1st t	0.500	4,553	23	18
184.0	Ag 2a Non-homestead	1.000	47,227,022	472,270	283,485
185.0	Ag 2b Non-homestead	1.000	7,479,745	74,797	69,289
186.0	Migrant Housing <500K	1.000	1,072	11	14
189.0	Managed forest land (2c)	0.650	471,145	3,062	2,847
190.0	Private Airport (2d)	1.000	1,040	10	11
196.0	Res 1b Homestead: <50K	0.450	474,176	2,134	2,893
197.0	Res Homestead: <76K	1.000	98,683,245	986,832	1,372,583
198.0	Res Homestead: 76K-414K	1.000	147,148,052	1,471,480	2,005,855
199.0	Res Homestead: 414K-500K	1.000	3,121,600	31,216	38,658
200.0	Res Homestead: > 500K	1.250	10,922,312	136,529	174,600
202.0	Res NonHmstd 1 unit: <76K	1.000	16,033,945	160,339	228,306
203.0	Res NonHmstd 1 unit: 76K - 500K	1.000	17,349,113	173,491	242,516
204.0	Res NonHmstd 1 unit: >500K	1.250	2,181,768	27,272	35,823
206.0	Res NonHmstd 2-3 units	1.250	7,014,244	87,678	122,746
207.0	MH Coop >50% owner-occupied	0.750	7,648	57	89
208.0	MH Coop <50% owner-occupied	1.000	527	5	6
209.0	Regular apartments (4a)	1.250	21,285,299	266,066	392,574
210.0	Low-income housing (4d) <100K	0.750	3,242,483	24,319	37,479
211.0	Low-income housing (4d) >100K	0.250	23,696	59	91
212.0	Student housing	1.000	25,067	251	361
213.0	Manuf home park land	1.250	600,981	7,512	10,420
215.0	Non-comm SeasRec: <76K	1.000	9,791,412	97,914	90,619
216.0	Non-Comm SeasRec: 76K-500K	1.000	13,493,532	134,935	137,011
217.0	Non-comm SeasRec: >500K	1.250	1,578,616	19,733	19,925
219.0	Comm SeasRec 1c: <600K	0.500	376,526	1,883	1,797
220.0	Com SeasRec 1c: 600K-2.3M	1.000	175,973	1,760	1,578
221.0	Com SeasRec 1c: >2.3M	1.250	12,412	155	159
222.0	Com SeasRec 4c: <500K	1.000	211,157	2,112	2,615
223.0	Com SeasRec 4c: >500K	1.250	129,772	1,622	1,762
224.0	Bed & Breakfast	1.250	22,061	276	330
225.0	Qualifying golf courses	1.250	215,039	2,688	3,053
226.0	Metro Non-profit Indoor Rec	1.250	12,672	158	256
227.0	Non-profit/Comm Serv - NonRev	1.500	31,582	474	661
228.0	Non-profit/Comm Serv - donation	1.500	67,555	1,013	1,628

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(all figures in \$000s)

229.0	Seasonal Restaurant on Lake	1.250	21,603	270	257
230.0	Qualifying Marina <500K	1.000	15,103	151	195
231.0	Qualifying Marina >500K	1.250	21,169	265	332
233.0	Commercial: <150K	1.500	8,635,446	129,532	250,306
234.0	Commercial: >150K	2.000	46,329,272	926,585	1,816,029
236.0	JOBZ Commercial: <150K	0.000	6,995	0	0
237.0	JOBZ Commercial: >150K	0.000	98,756	0	0
240.0	Industrial: <150K	1.500	1,371,170	20,568	40,734
241.0	Industrial: >150K	2.000	14,054,438	281,089	550,484
243.0	JOBZ Industrial: <150K	0.000	10,424	0	0
244.0	JOBZ Industrial: >150K	0.000	318,728	0	0
247.0	Publ Util: land & bldgs <150K	1.500	56,645	850	1,423
248.0	Publ Util: land & bldgs >150K	2.000	1,018,647	20,373	35,838
249.0	Publ Util: Electric Generat Mach	2.000	2,452,545	49,051	60,283
250.0	Publ Util: machinery (non-generat)	2.000	1,748,264	34,965	57,091
252.0	Railroad <150K	1.500	211,290	3,169	6,458
253.0	Railroad >150K	2.000	1,190,618	23,812	41,724
255.0	Non-comm aircraft hangars	1.500	3,962	59	79
256.0	Mineral	2.000	2,349	47	107
257.0	Misc class 5	2.000	892	18	15
263.0	Personal: 3f	1.000	27,158	272	309
264.0	Non-comm aircraft hangars	1.500	81,944	1,229	1,577
265.0	Pers: It31 tools&mach excl elec gen	2.000	321,586	6,432	10,473
266.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	4,483	45	66
267.0	Pers: It32 struct/leased land-NCSRR<76	1.000	56,398	564	571
268.0	Pers: It32 NCSRR: 76K-500K	1.000	6,110	61	63
270.0	Pers: It32 struct/leased land-C/I	2.000	57,222	1,144	1,927
271.0	Pers: Item 33 ag real estate	1.000	53,073	531	524
273.0	Pers: It41 struct/leased land - C/I	2.000	481,787	9,636	14,131
277.0	Pers: It41 struct/leased land - nonC/I, no	1.000	15,938	159	244
278.0	Pers: Item 42 non-EZ struct/RR land	2.000	40,863	817	1,522
279.0	Pers: It43 leased real estate - non C/I	1.250	23,578	295	477
280.0	Pers: Item 43 leased real estate - C/I	2.000	539,692	10,794	14,410
281.0	Pers: Item 44T electric util trans lines	2.000	2,551,481	51,030	89,999
282.0	Pers: Item 44D electric util distri lines	2.000	342,852	6,857	12,245
283.0	Pers: Item 45 syst/gas utils	2.000	3,607,330	72,147	116,702
284.0	Pers: Item 46 syst/water utils	2.000	62	1	2
285.0	Pers: Item 48 misc	2.000	11,994	240	323
289.0	JOBZ: It41 non EZ struct/leased land-C/	0.000	13,115	0	0
307.0	Disabled vet excl val: Res HM <300K	0.000	1,193,149	0	0
308.0	Disabled vet excl val: Res HM <150K	0.000	538,331	0	0
309.0	Disabled vet excl val: Ag HGA <300K	0.000	55,804	0	0
310.0	Disabled vet excl val: Ag HGA <150K	0.000	27,558	0	0
320.0	Ag Class 1b: Hmstd Market Excl Value	0.000	12,902	0	10
321.0	Ag HGA: Hmstd Market Excl Value	0.000	1,843,540	0	3,574
322.0	Class 1b: Hmstd Market Excl Value	0.000	228,329	0	181
323.0	Res Hmstd: Hmstd Market Excl Value	0.000	26,177,865	0	50,273

State Total

623,744,019

6,502,590

8,875,898

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
168.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	23,719	107	115
168.2	Blind/dis Hmstd HGA: <50K: New	0.450	89	0	0
169.1	Ag Hmstd HGA: <76K: Exist	1.000	5,014,587	50,146	53,073
169.2	Ag Hmstd HGA: <76K: New	1.000	14,321	143	158
170.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	3,722,028	37,220	40,449
170.2	Ag Hmstd HGA: 76K-414K: New	1.000	10,504	105	118
171.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	43,455	435	477
171.2	Ag Hmstd HGA: 414K-500K: New	1.000	114	1	1
172.1	Ag Hmstd HGA: >500K: Exist	1.250	62,016	775	847
172.2	Ag Hmstd HGA: >500K: New	1.250	147	2	2
173.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	1,781	8	0
173.2	Blind/dis 2a Hmstd land <50K: New	0.450	6	0	0
174.1	Ag Hmstd 2a 1 & b: <115K: Exist	0.500	8,797,586	43,988	583
174.2	Ag Hmstd 2a 1 & b: <115K: New	0.500	22,820	114	14
175.1	Ag Hmstd 2a 1 & b: 115K-260K: Exist	0.500	9,679,400	48,397	36,566
175.2	Ag Hmstd 2a 1 & b: 115K-260K: New	0.500	21,240	106	89
176.1	Ag Hmstd 2a 1 & b: 260K-2.14M: Exist	0.500	44,832,935	224,165	153,031
176.2	Ag Hmstd 2a 1 & b: 260K-2.14M: New	0.500	77,771	389	288
177.1	Ag Hmstd 2a 1 & b: >2.14M: Exist	1.000	19,360,778	193,608	117,986
177.2	Ag Hmstd 2a 1 & b: >2.14M: New	1.000	27,444	274	177
178.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	221	1	0
178.2	Blind/dis Hmstd 2b land <50K: New	0.450	0	0	0
179.1	Ag Hmstd 2b 1 & b: <115K: Exist	0.500	701,616	3,508	823
179.2	Ag Hmstd 2b 1 & b: <115K: New	0.500	146	1	0
180.1	Ag Hmstd 2b 1 & b: 115K-260K: Exist	0.500	785,278	3,926	3,818
180.2	Ag Hmstd 2b 1 & b: 115K-260K: New	0.500	136	1	1
181.1	Ag Hmstd 2b 1 & b: 260K-2.14M: Exist	0.500	1,273,202	6,366	5,696
181.2	Ag Hmstd 2b 1 & b: 260K-2.14M: New	0.500	451	2	2
182.1	Ag Hmstd 2b 1 & b: >2.14M: Exist	1.000	117,707	1,177	937
182.2	Ag Hmstd 2b 1 & b: >2.14M: New	1.000	30	0	0
184.1	Ag Hmstd 2a Farm entity unused 1st tier	0.500	190,175	951	684
184.2	Ag Hmstd 2a Farm entity unused 1st tier	0.500	342	2	1
185.1	Ag Hmstd 2b Farm entity unused 1st tier	0.500	3,904	20	16
186.1	Ag 2a Non-homestead: Exist	1.000	45,405,731	454,057	294,638
186.2	Ag 2a Non-homestead: New	1.000	69,295	693	488
187.1	Ag 2b Non-homestead: Exist	1.000	7,471,822	74,718	69,848
187.2	Ag 2b Non-homestead: New	1.000	1,190	12	12
188.1	Migrant Housing <500K: Exist	1.000	1,552	16	20
191.1	Managed forest land (2c)	0.650	490,182	3,186	3,004
192.1	Private Airport (2d)	1.000	1,179	12	12
198.1	Res 1b Homestead: <50K: Exist	0.450	474,254	2,134	2,910
198.2	Res 1b Homestead: <50K: New	0.450	3,190	14	19
199.1	Res Homestead: <76K: Exist	1.000	98,778,112	987,781	1,384,491
199.2	Res Homestead: <76K: New	1.000	767,685	7,677	10,526
200.1	Res Homestead: 76K-414K: Exist	1.000	155,812,799	1,558,128	2,138,366
200.2	Res Homestead: 76K-414K: New	1.000	1,327,860	13,279	17,967
201.1	Res Homestead: 414K-500K: Exist	1.000	3,450,318	34,503	43,418
201.2	Res Homestead: 414K-500K: New	1.000	32,196	322	408
202.1	Res Homestead: > 500K: Exist	1.250	11,909,857	148,873	189,753
202.2	Res Homestead: > 500K: New	1.250	118,582	1,482	1,856

House Research Dept.

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Baseline: Final Pay 2015

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Alternative: Final Pay 2016

(all figures in \$000s)

204.1	Res NonHmstd 1 unit: <76K: Exist	1.000	16,108,425	161,084	230,542
204.2	Res NonHmstd 1 unit: <76K: New	1.000	341,781	3,418	4,737
205.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	18,398,423	183,984	257,619
205.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	474,564	4,746	6,465
206.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,419,445	30,243	39,251
206.2	Res NonHmstd 1 unit: >500K: New	1.250	89,177	1,115	1,406
208.1	Res NonHmstd 2-3 units: Exist	1.250	7,100,124	88,752	124,110
208.2	Res NonHmstd 2-3 units: New	1.250	168,025	2,100	2,815
211.1	Regular apartments (4a): Exist	1.250	23,177,928	289,724	423,245
211.2	Regular apartments (4a): New	1.250	952,220	11,903	17,741
212.1	Low-income housing (4d): <106K Exist	0.750	3,482,720	26,120	40,100
212.2	Low-income housing (4d): <106K New	0.750	136,791	1,026	1,592
213.1	Low-income housing (4d) >106K: Exist	0.250	64,228	161	233
213.2	Low-income housing (4d) >106K: New	0.250	2,648	7	10
214.1	Student housing: Exist	1.000	24,532	245	339
214.2	Student housing: New	1.000	2,315	23	32
215.1	Manuf home park land: Exist	1.250	610,624	7,633	10,706
215.2	Manuf home park land: New	1.250	65	1	1
216.1	MH Coop >50% owner-occupied	0.750	5,009	38	57
217.1	MH Coop <50% owner-occupied	1.000	514	5	6
219.1	Non-comm SeasRec: <76K: Exist	1.000	9,798,279	97,983	91,797
219.2	Non-comm SeasRec: <76K: New	1.000	96,444	964	898
220.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	13,779,806	137,798	141,082
220.2	Non-Comm SeasRec: 76K-500K: New	1.000	130,429	1,304	1,329
221.1	Non-comm SeasRec: >500K: Exist	1.250	1,667,607	20,845	21,020
221.2	Non-comm SeasRec: >500K: New	1.250	16,504	206	214
223.1	Comm SeasRec 1c: <600K: Exist	0.500	370,020	1,850	1,788
223.2	Comm SeasRec 1c: <600K: New	0.500	2,231	11	11
224.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	174,273	1,743	1,569
224.2	Com SeasRec 1c: 600K-2.3M: New	1.000	1,060	11	9
225.1	Com SeasRec 1c: >2.3M: Exist	1.250	17,567	220	218
225.2	Com SeasRec 1c: >2.3M: New	1.250	101	1	1
226.1	Com SeasRec 4c: <500K: Exist	1.000	216,096	2,161	2,671
226.2	Com SeasRec 4c: <500K: New	1.000	2,294	23	30
227.1	Com SeasRec 4c: >500K: Exist	1.250	125,723	1,572	1,728
227.2	Com SeasRec 4c: >500K: New	1.250	2,190	27	39
228.1	Bed & Breakfast: Exist	1.250	19,116	239	295
228.2	Bed & Breakfast: New	1.250	3	0	0
229.1	Qualifying golf courses	1.250	202,544	2,532	2,928
230.1	Metro Non-profit Indoor Rec	1.250	13,046	163	251
231.1	Non-profit/Comm Serv - NonRev: Exist	1.500	30,352	455	634
232.1	Non-profit/Comm Serv - donation: Exist	1.500	69,706	1,046	1,706
233.1	Seasonal Restaurant on Lake: Exist	1.250	21,824	273	257
234.1	Qualifying Marina <500K: Exist	1.000	14,492	145	187
235.1	Qualifying Marina >500K: Exist	1.250	23,659	296	369
237.1	Commercial: <150K: Exist	1.500	8,537,259	128,059	244,523
237.2	Commercial: <150K: New	1.500	162,967	2,445	4,515
238.1	Commercial: >150K: Exist	2.000	48,262,756	965,255	1,836,603
238.2	Commercial: >150K: New	2.000	987,682	19,754	36,970
240.1	JOBZ Commercial: <150K: Exist	0.000	6,801	0	0
240.2	JOBZ Commercial: <150K: New	0.000	120	0	0
241.1	JOBZ Commercial: >150K: Exist	0.000	100,382	0	0
241.2	JOBZ Commercial: >150K: New	0.000	1,926	0	0
244.1	Industrial: <150K: Exist	1.500	1,343,060	20,146	39,059
244.2	Industrial: <150K: New	1.500	29,328	440	849

245.1	Industrial: >150K: Exist	2.000	14,191,207	283,824	541,291
245.2	Industrial: >150K: New	2.000	345,753	6,915	13,006
247.1	JOBZ Industrial: <150K: Exist	0.000	9,154	0	0
247.2	JOBZ Industrial: <150K: New	0.000	399	0	0
248.1	JOBZ Industrial: >150K: Exist	0.000	294,499	0	0
248.2	JOBZ Industrial: >150K: New	0.000	4,833	0	0
251.1	Publ Util: land & bldgs <150K	1.500	56,248	844	1,421
252.1	Publ Util: land & bldgs >150K	2.000	1,190,886	23,818	41,512
253.1	Publ Util: Electric Generat Mach	2.000	2,672,707	53,454	66,178
254.1	Publ Util: machinery (non-generat)	2.000	1,803,546	36,071	57,769
256.1	Railroad <150K	1.500	285,799	4,287	8,496
257.1	Railroad >150K	2.000	1,375,843	27,517	47,379
259.1	Non-comm aircraft hangars	1.500	4,195	63	88
260.1	Mineral	2.000	2,340	47	108
261.1	Misc class 5	2.000	938	19	19
267.1	Personal: 3f	1.000	30,811	308	372
268.1	Non-comm aircraft hangars	1.500	85,614	1,284	1,664
269.1	Pers: It31 tools&mach excl elec gen	2.000	353,028	7,061	11,131
270.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	4,038	40	62
271.1	Pers: It32 struct/leased land-NCSRR<76	1.000	53,945	539	544
272.1	Pers: It32 NCSRR: 76K-500K	1.000	6,966	70	71
274.1	Pers: It32 struct/leased land-C/I	2.000	51,331	1,027	1,738
275.1	Pers: Item 33 ag real estate	1.000	50,930	509	524
277.1	Pers: It41 struct/leased land - C/I	2.000	519,378	10,388	14,991
281.1	Pers: It41 struct/leased land - nonC/I, no	1.000	18,991	190	272
282.1	Pers: Item 42 non-EZ struct/RR land	2.000	39,445	789	1,460
283.1	Pers: It43 leased real estate - non C/I	1.250	28,200	352	543
284.1	Pers: Item 43 leased real estate - C/I	2.000	573,125	11,462	14,690
285.1	Pers: Item 44T electric util trans lines	2.000	2,703,800	54,076	90,373
286.1	Pers: Item 44D electric util distri lines	2.000	574,257	11,485	21,256
287.1	Pers: Item 45 syst/gas utils	2.000	4,023,666	80,473	127,763
289.1	Pers: Item 48 misc	2.000	13,761	275	372
293.1	JOBZ: It41 non EZ struct/leased land-C/	0.000	13,115	0	0
311.1	Disabled vet excl val: Res HM <300K: E	0.000	1,277,525	0	0
311.2	Disabled vet excl val: Res HM <300K:	0.000	9,941	0	0
312.1	Disabled vet excl val: Res HM <150K: E	0.000	598,165	0	0
312.2	Disabled vet excl val: Res HM <150K:	0.000	4,726	0	0
313.1	Disabled vet excl val: Ag HGA <300K:	0.000	58,575	0	0
313.2	Disabled vet excl val: Ag HGA <300K:	0.000	199	0	0
314.1	Disabled vet excl val: Ag HGA <150K:	0.000	28,823	0	0
314.2	Disabled vet excl val: Ag HGA <150K:	0.000	83	0	0
324.1	Ag Class 1b: Hmstd Market Excl Value:	0.000	10,577	0	8
324.2	Ag Class 1b: Hmstd Market Excl Value:	0.000	42	0	0
325.1	Ag HGA: Hmstd Market Excl Value: Ex	0.000	1,792,726	0	3,633
325.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	5,133	0	9
326.1	Class 1b: Hmstd Market Excl Value: Exi	0.000	208,367	0	166
326.2	Class 1b: Hmstd Market Excl Value: Ne	0.000	1,366	0	1
327.1	Res Hmstd: Hmstd Market Excl Value:	0.000	25,337,167	0	49,867
327.2	Res Hmstd: Hmstd Market Excl Value:	0.000	184,448	0	369

State Total

641,589,571

6,740,305

9,287,392

Baseline Levy Summary*Levy Summary Report*

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

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,904,664	2,100,303	244,349	1,636,244	357,426	862,457	8,105,442
Certified MKV Levy	1,459	28,824	90	1,005,649	657	0	1,036,022
Fiscal Disparities Levy	165,242	182,904	1,497	189,040	37,218	0	575,901
Disparity Reduction Aid	9,664	0	470	7,929	0	0	18,062
Spread NTC Levy	2,729,758	1,917,399	242,382	1,515,440	320,208	862,457	7,587,644
Spread MKV Levy	1,459	28,824	90	929,484	657	0	960,514
Tax Incr Financing Levy							234,697
	Agricultural Credit		38,528	Disparity Reduction Credit		11,859	
	Taconite credit		16,481				